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东南亚税收指南 - 2024

Guide to Taxation in Southeast Asia - 2024

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引言

Introduction



欢迎阅读《2024年东南亚税收指南》。

在全球经济逐步复苏、地缘政治紧张、通货膨胀和高利率环境持续的背景下，东南亚市场持续发展，为企业提供了新的机遇和挑战。2024年，中国与新加坡、马来西亚和泰国之间的互免签证政策推动了商业和旅游活动的巨大流动，进一步激发了区域经济的活力。

东盟已连续四年成为中国最大的贸易伙伴。2023年双方贸易额达到了1.1万亿美元，同比增长9.8%。中国也是东盟的最大投资来源国，2023年对东盟的直接投资达到了200亿美元，同比增长52.1%。总体而言，东盟国家采取了开放和友好

的商业政策。区域全面经济伙伴关系协定(RCEP)和全面与进步跨太平洋伙伴关系协定(CPTPP)也有助于促进东南亚地区的跨境贸易和投资。对中国投资者可能感兴趣的重点领域包括金融服务、科技与跨境电商、汽车和石油天然气等。

税收持续成为中国企业在东盟投资的重要考量因素。全球范围内，许多税务机关已在税务改革的基础上进行全球税务改革。企业必须应对更严格的税务合规要求。随着经济合作与发展组织(OECD)推出的全球最低税率政策和国际税收体系的“双支柱”改革，税收政策正面临重大变化。这些变化为中资企业出海东盟也带来挑战，全面的税务筹划和架构设置变得至关重要。

本指南为您提供东盟十国的最新投资和税务见解，旨在为投资者提供对当地市场的深入了解，助力其应对税收挑战，抓住发展机遇。

感谢您对本指南一如既往的支持。如需了解更多详细信息或税务建议，请与我们各国的中国服务部领导人联系。

Welcome to the 2024 edition of the Guide to Taxation in Southeast Asia.

Against the backdrop of gradual recovery of global economy, geopolitical tensions, inflation, and a high-interest-rate environment, Southeast Asia market continues to evolve, presenting new opportunities and challenges to businesses. In 2024, reciprocal visa exemption policies between China and Singapore, Malaysia, and Thailand respectively have spurred tremendous flow in business and travel activities, further stimulating regional economic vitality.

ASEAN has been China's largest trading partner for four consecutive years. In 2023, ASEAN has witnessed a trade volume of USD 1.1 trillion in 2023, marking a YOY growth of 9.8%. China is also the largest source of investment for ASEAN, with direct investment reaching USD 20 Billion in 2023, a 52.1% increase compared to the previous year. Generally, ASEAN countries adopt an open and business friendly policy. The existence of trade agreements such as RCEP and CPTPP have helped facilitate cross border trades and investments in Southeast Asia. Key sectors that could be of significant interest to Chinese investors include financial services, technology and e-commerce, auto and oil & gas.

Taxation remains a pivotal consideration for Chinese enterprises investing in ASEAN. Globally, many authorities are undergoing comprehensive tax reform initiatives. Companies having to contend with a much higher compliance requirement. With the OECD's introduction of global minimum tax policies and the "two-pillar" reform of the international tax system, significant changes in tax policies are being made. These changes may pose challenges for Chinese companies investing in the ASEAN region, making comprehensive tax planning and structuring an important exercise to undertake.

This guide contains the latest investment and tax insights of all ten countries in the ASEAN region, aiming to provide the investors with a comprehensive understanding of local markets, enabling them to navigate tax challenges and seize development opportunities.

Thank you for your continuous support. If you would like more information, please reach out to any of our Chinese Services Group members.

诚挚 Sincerely

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文莱税务重点 Brunei Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

文莱元 (BN\$)。

1.1 Currency

Brunei dollar (BN\$).

1.2 外汇管制

尽管文莱监督外汇的交易及流动，但文莱并没有外汇管制。允许非居民开立银行账户，且不限非居民的借款。

1.2 Foreign exchange control

There are no foreign exchange controls in Brunei Darussalam, although exchanges and movements of currency are monitored. Nonresident bank accounts are permitted, and there are no restrictions on borrowing by nonresidents.

1.3 会计原则/财务报表

公共利益实体须遵守国际财务报告准则。非公共利益实体必须遵守文莱非公共利益实体会计准则 (BDAS)。

1.3 Accounting principles/financial statements

IFRS is required for public interest entities. Non-public interest entities must comply with Brunei Darussalam Accounting Standards for Non-PIEs (BDAS).

1.4 主要商业实体

包括公众/私人有限公司，合伙企业，独资企业和外国公司的分支机构。外国公司在文莱设立营业点或在文莱展开业务之前，必须向公司注册局注册。

1.4 Principal business entities

These are the public/private limited company, partnership, sole proprietorship and branch of a foreign company. A foreign company must register with the Registrar of Companies before establishing a place of business or commencing carrying on business in Brunei.

2.0 企业税

Corporate taxation

2.1 居民纳税人

对业务的管理和控制 在文莱境内的企业即为文莱居民纳税人。

2.2 征税原则

公司在文莱境内取得收入或源于文莱收入，或在文莱取得来自境外收入应缴纳所得税。

2.3 应纳税所得

应纳税所得包括源于贸易或商业所得，以及投资所得，包括从未在文莱纳税的公司取得的股息、利息，及特许经营费。某些特定收入将豁免缴税，例如从文莱纳税公司所得股息以及特定政府和非营利机构的收入。公司收入不超过100万文莱元的公司将豁免企业所得税。

2.4 股息、红利征税

请参阅“应纳税所得”。

2.5 资本利得

不征收资本利得税。

2.1 Residence

A company is resident in Brunei if it is managed and controlled in Brunei.

2.2 Basis

A company is subject to tax on income accruing in or derived from Brunei, or received in Brunei from outside Brunei.

2.3 Taxable income

Taxable income includes income derived from a trade or business, as well as investment income, including dividends received from companies not previously assessed to tax in Brunei, interest and royalty income. Certain income is exempt, e.g., dividends received from a company subject to tax in Brunei and income of specific government and nonprofit organisations. Companies with revenue that does not exceed BN\$1 million are exempt from corporate tax.

2.4 Taxation of dividends

See under “Taxable income.”

2.5 Capital gains

There is no tax on capital gains.

2.6 亏损

亏损可在自发生亏损年度后连续不超过6年内向后结转但不得向以前年度追溯调整。

2.7 税率

企业所得税率为18.5%。并按以下门槛征税：

- 首个100,000文莱元应税所得的25%将按18.5%税率征税；
- 下一个150,000文莱元应税所得的50%将按18.5%税率征税；
- 剩余应课税收入将按18.5%税率征税。

石油及天然气业务公司须按55%的石油所得税缴交所得税。

2.8 附加税

无

2.9 替代性最低税

无

2.10 境外税收抵免

对同一所得，已在境外缴纳的税款可以适用境外税收抵免，但抵免额仅限于按文莱税率的一半征收的应纳税额为限。

2.6 Losses

Losses may be carried forward for six years but may not be carried back.

2.7 Rate

The corporate income tax rate is 18.5 percent and is charged on a threshold basis as follows:

- 25 percent of the first BN\$100,000 of assessable income is charged at 18.5 percent;
- 50 percent of the next BN\$150,000 of assessable income is charged at 18.5 percent; and
- The full amount of the remaining assessable income is charged at 18.5 percent.

Petroleum income tax at 55 percent applies to petroleum operations of oil and gas companies.

2.8 Surtax

No

2.9 Alternative minimum tax

No

2.10 Foreign tax credit

A foreign tax credit is available for tax paid on foreign-source income, but it is limited to the tax assessed at half of Brunei's rate.



2.11 参股免税制度

无

2.11 Participation exemption

No

2.12 控股公司特殊规定

无

2.12 Holding company regime

No

2.13 税务优惠

先锋产业公司可能享有税务豁免。

2.13 Incentives

A tax exemption may be available for pioneer industry companies.

特定工资及培训费用可能享有税务抵扣。

Tax credits are available for certain salaries and training expenditure.

从事出口业务的公司可选择以1%的固定税率缴纳批准出口税款，代替公司税。

Companies dealing with exports can opt to pay tax at a fixed rate of 1 percent on approved exports, in lieu of corporate tax.

3.0 预提税 Withholding tax

3.1 股息

无论股息是支付予居民纳税人或非居民纳税人，文莱都不会对已纳税的股息征收预提税。

3.1 Dividends

Brunei does not levy withholding tax on dividends that have been assessed to tax, regardless of whether paid to a resident or a nonresident.

3.2 利息

支付予非居民纳税人的利息须缴纳2.5%预提税。

3.2 Interest

Interest paid to a nonresident is subject to a 2.5 percent withholding tax.

3.3 特许权使用费

支付予非居民纳税人的特许权使用费须缴纳10%的预提税。

3.3 Royalties

Royalties paid to a nonresident are subject to a 10 percent withholding tax.

3.4 技术服务费

技术服务费须缴纳10%预提税。对于科学、技术、工业或商业知识或讯息的使用费须缴纳10%预提税。

3.4 Technical service fees

Technical service fees are subject to a 10 percent withholding tax. Fees paid for the use of scientific, technical, industrial or commercial knowledge or information are subject to a 10 percent withholding tax.

3.5 分公司利润汇出税

无

3.5 Branch remittance tax

No

4.0 对企业征收的其它税项 Other taxes on corporations

4.1 资本税

无

4.1 Capital Duty

No

4.2 薪酬税

无

4.2 Payroll tax

No

4.3 不动产税

尽管不对物业征税，但位于斯里巴加湾市的建筑物须要缴交12%的建筑税。

4.3 Real property tax

Although no taxes are levied on property, a 12 percent building tax is levied on buildings located in Bandar Seri Begawan.

4.4 社会保障

雇主必须向雇员信托基金缴纳当地雇员工资的5%。另外还需要缴纳3.5%的补充供款养老金。

4.4 Social security

The employer is required to contribute 5 percent of the wages of local employees to the Employees Trust Fund. A Supplementary Contribution Pension of 3.5 percent also is required.

4.5 印花税

印花税将按固定税率或从价税率对各种商业凭证文件进行征税。

4.5 Stamp duty

Stamp duties are levied at fixed or ad valorem rates on various business documents.

4.6 转让税

无

4.6 Transfer tax

No

4.7 其他

支付予非纳税居民董事的报酬及支付予非纳税居民的管理费须缴纳10%的预提税。对于支付予非纳税居民的租金或其他款项以作为使用动产的费用也须缴纳10%的预提税。

4.7 Other

Remuneration paid to a nonresident director and management fees paid to a nonresident are subject to a 10 percent withholding tax. A 10 percent withholding tax also is levied on rent or other payments made to a nonresident for the use of movable property.

5.0 反避税规则

Anti-avoidance rules

5.1 转让定价

无

5.1 Transfer pricing

No

5.2 防范资本弱化

无

5.2 Thin capitalisation

No

5.3 受控外国公司

无

5.3 Controlled foreign companies

No

5.4 信息披露要求

无

5.4 Disclosure requirements

No

5.5 其他

税务机关可以忽视某些交易和处理，如果他们确信某项业务安排的目的或效果是在直接或间接减少或避免税收的责任。

5.5 Other

The tax authorities can disregard certain transactions and dispositions if they are satisfied that the purpose or effect of an arrangement aims at directly or indirectly reducing or avoiding liability to tax.

6.0 征管与合规性要求

Compliance for corporations

6.1 纳税年度

日历年度。

6.1 Tax year

Calendar year.

6.2 合并申报

不允许合并申报。各企业皆须分别递交纳税申报表。

6.2 Consolidated returns

Consolidated returns are not permitted; each company must file a separate return.

6.3 申报要求

可使用电子申报系统 (STARS) 。申报的截止日期为纳税期后一年的6月30日。预估应课税收入的预付税必须在公司财政年度结束后的三个月内缴纳。从2022 课税年度起，纳税人必须提交总账和税表 (如适用) 。

6.3 Filing requirements

An e-filing system (OCP/STARS) applies. The deadline for filing a return is 30 June of the year following the taxable period. Advance tax on estimated chargeable income must be paid within three months after the company's financial year end. Tax payer is required to submit its general ledger and tax schedule (where applicable) from year of assessment 2022.

6.4 处罚

未成功申报者将1万文莱元的罚款或监禁12个月。

6.4 Penalties

A fine of BN\$10,000 and imprisonment for 12 months may be imposed for failure to file.

6.5 裁决

不允许预先裁定。

6.5 Rulings

Advance rulings are not granted.

7.0 个人税

Individual taxation

7.1 征税原则

虽然所得税法规定了个人所得税应课税，但根据所得税法附表二，此类所得免税。

7.2 居民纳税人

个人居住在文莱，并且在上一个课税年在文莱实际居住或从事工作183天或以上（不包括公司董事），则他/她为居民纳税人。

7.3 申报主体

无

7.4 应纳税所得额

无

7.5 资本利得

文莱不对资本利得征税。

7.6 扣除与减免

无

7.7 税率

请参阅“征税原则”。支付予非纳税居民董事的报酬须缴纳10%的预提税。

7.1 Basis

Although the Income Tax Act provides for the taxation of income derived by individuals, such income is exempt from tax under the second schedule of the act.

7.2 Residence

An individual is resident if he/she resides in Brunei and is physically present or exercises an employment (other than as a director of a company) in Brunei for 183 days or more in the preceding year of assessment.

7.3 Filing status

No

7.4 Taxable income

No

7.5 Capital gains

Brunei does not tax capital gains.

7.6 Deductions and allowances

No

7.7 Rates

See above under “Basis.” Remuneration paid to a nonresident director is subject to a 10 percent withholding tax.

8.0 对个人征收的其他税项 Other taxes on individuals

8.1 资本税

无

8.1 Capital duty

No

8.2 印花税

印花税将按固定税率或从价税率对各种商业凭证文件进行征税。

8.2 Stamp duty

Stamp duties are levied at fixed or ad valorem rates on various business documents.

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

尽管不对物业征税，但位于斯里巴加湾市的建筑物须要缴交12%的建筑税。

8.4 Real property tax

Although no taxes are levied on property, a 12 percent building tax is levied on buildings located in Bandar Seri Begawan.

8.5 继承税/遗产税

无

8.5 Inheritance/estate tax

No

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

No

8.7 社会保障

雇主必须向雇员信托基金缴纳当地雇员工资的5%。另外还需要3.5%的补充供款养老金。

8.7 Social security

Local employees are required to contribute 5 percent of wages to the Employees' Trust Fund, and a 3.5 percent contribution to the Supplemental Contributory Pension.

9.0 征管与合规性要求

Compliance for individuals

9.1 纳税年度

日历年度。

9.1 Tax year

Calendar year.

9.2 申报缴纳

无

9.2 Filing and payment

No

9.3 罚款

无

9.3 Penalties

No

10.0 增值税

Value added tax

10.1 应税交易

文莱并无增值税或销售税。

10.1 Taxable transactions

Brunei does not have a VAT or sales tax.

10.2 税率

无

10.2 Rates

No

10.3 登记

无

10.3 Registration

No

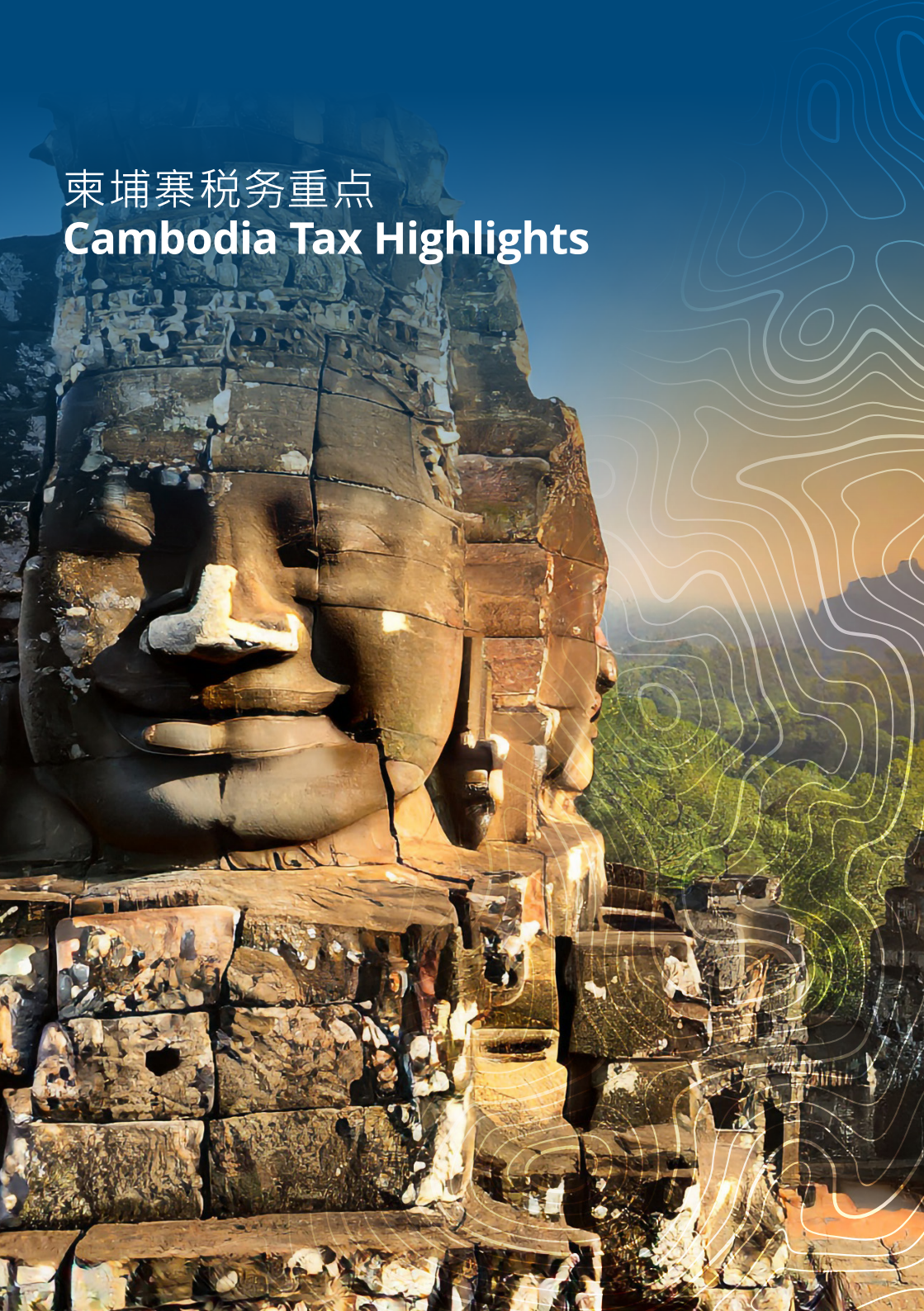
10.4 申报缴纳

无

10.4 Filing and payment

No

柬埔寨税务重点 Cambodia Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

柬埔寨瑞尔 (KHR) 。

1.1 Currency

Khmer Riel (KHR).

1.2 外汇管制

商业交易的支付可以在居民和非居民之间自由进行，但支付必须通过授权银行进行。超过10,000美元的资金必须在转账前向柬埔寨国家银行申报。

1.2 Foreign exchange control

Payments for commercial transactions may be made freely between residents and nonresidents, provided they are made through an authorised bank. Funds transfers exceeding US\$10,000 must be declared to the National Bank of Cambodia before the transfer.

1.3 会计原则/财务报表

要求负有公共责任的实体使用完整的柬埔寨国际财务报告准则 (CIFRS)；受审计但不承担公共责任的公司可以使用中小型企CIFRS或完整的CIFRS。

1.3 Accounting principles/financial statements

Publicly accountable entities are required to use full Cambodian International Financial Reporting Standards (CIFRS); companies subject to audit but not publicly accountable may use either CIFRS for small and medium-sized entities or full CIFRS.

所有企业和非营利组织若符合以下标准皆必须由独立外部审计师对财务报表进行审计：

- 公众企业 (PLC) 和合格投资项目 (QIP) 是强制性受法定审计。
- PLC和QIP之外的企业，若符合以下任何两个条件：(i) 年营业额超过40亿柬埔寨瑞尔 (约100万美元)；(ii) 总资产超过30亿柬埔寨瑞尔 (约750,000美元)；或 (iii) 超过100名员工。
- 满足以下两个条件的非营利组织：(i) 每年支出超过20亿柬埔寨瑞尔 (约50万美元)；和 (ii) 超过20名员工。

The criteria under which all enterprises and Non-profit Organisations (NPOs) must have their financial statements audited by an independent external auditor is summarised as follows:

- Public Limited Companies (PLCs) and Qualified Investment Projects (QIPs) are compulsory for statutory audit
- Enterprises other than PLCs and QIPs that meet any two of the following criteria: (i) annual turnover above KHR 4 billion (~ USD 1 million); (ii) total assets above KHR 3 billion (~ USD 750,000); or (iii) more than 100 employees.
- NPOs that meet the following two criteria: (i) annual expenses above KHR 2 billion (~ USD 500,000); and (ii) more than 20 employees.

1.4 主要商业实体

包括独资、合伙、有限责任公司、外国公司的分公司及代表处。

1.4 Principal business entities

These are the sole proprietorship, partnership, limited liability company, branch of a foreign corporation and representative office.

2.0 企业税收 Corporate taxation

2.1 居民纳税人

居民纳税人包括在柬埔寨境内组织、管理或有主要营业地点的公司。

2.2 征税原则

居民纳税人须就全球收入纳税；非居民包括分支机构只对来源于柬埔寨的收入征税。

2.3 应纳税所得

所得税额按应纳税利润计算。居民纳税人的应纳税所得额，按照收入总额（包括资本利得与被动力收益，如利息、租金、特许权使用费收入、保险赔偿金）与为经营活动所支付或者发生的允许扣除的费用或成本之间的差额计算。

2.4 股息税

支付给柬埔寨股东的股息不征税。

如果一家公司从税前收入中分配股息给国内或外国股东（在免税期内的QIP除外），则该分配股息的公司须缴纳股息分配附加税（ATDD）。该税等于总股息金额乘以20%的所得税率（石油或天然气生产或开采天然资源所得的收入则为30%）。

2.1 Residence

Residents include companies that are organised, managed or have their principal place of business in Cambodia.

2.2 Basis

Resident taxpayers are subject to tax on worldwide income; nonresidents, including branches are taxed only on Cambodian-source income.

2.3 Taxable income

The tax on income is calculated on taxable profit. For resident taxpayers, taxable profit is calculated as the difference between total revenue (including capital gains and passive income, such as interest, rental and royalty income and insurance compensation) and allowable expenses paid or incurred to carry on the business.

2.4 Taxation of dividends

Dividends paid to Cambodian shareholders are not taxable.

If a company distributes dividends out of pretax income to a domestic or foreign shareholder (except a QIP that is in a tax holiday period) is subject to the advance tax on dividend distributions (ATDD), which equals the grossed-up dividend amount multiplied by the annual income tax rate of 20% (or 30% for income from oil or natural gas production or the exploitation of natural resources).

2.5 资本利得

对居民法人没有单独的资本利得税（CGT）。出售资产/股份的任何收益，须按合同价格或市场价值较高者的20%税率缴纳所得税；这些收益也需缴纳最低税额。

但是，对于在柬埔寨符合居住条件的居民个人和非居民纳税人（包括非居民个人和非居民法人实体）将按20%的税率缴纳CGT，并应在资本收益实现后的三个月内提交纳税申报表并将应付的CGT汇给税务机关。经济和财政部（MEF）和税务总局（GDT）发布了关于资本利得税的指南，原定于2020年7月1日开始实施，但可能推迟到2024年底。因此，预计实施日期可能在2025年。

资本利得是资产出售/转让（不动产，融资租赁，投资资产，品牌名称，版权和外币）收益与可抵扣费用之间的差额。费用的可抵扣性可以确定：（i）如果没有可证明该费用的文件，则确定为销售或转让总收入的80%，或（ii）根据适当的辅助文件确定实际费用的金额。对于其他类型的资本资产，可扣减费用将仅等于实际费用。从资本收益/转移中获得的收益按20%的税率征收资本利得税。

如果满足某些条件，则可以免征某些资本利得税。

2.5 Capital gains

There is no separate capital gains tax (CGT) for resident legal person. Any gain on the sale of assets/shares is subject to the tax on income at a rate of 20 percent on the higher of the contract price or the market value; the gains also are subject to minimum tax.

However, for resident individuals who meet residency criteria in Cambodia and nonresident taxpayers (including both nonresident individuals and nonresident legal entities) would be subject to CGT at a rate of 20 percent and shall submit a tax return and remit CGT payable to the tax administration within three months after the capital gain is realised. The Ministry of Economy and Finance (MEF) and the General Department of Taxation (GDT) issued guidance on capital gains taxation that was intended to apply as from 1 July 2020 but may postponed until the end of 2024. Hence, the expected implementation date may be in 2025.

Capital gain is the difference between the proceeds from sale/transfer of assets (i.e. immovable property, finance lease, investment asset, brand name, copy-right and foreign currency) and deductible expenses. The deductibility of expenses can be determined either (i) 80% of the total sale or transfer income if there is no documentation to support the expenses or (ii) the amount of actual expenses based on proper supporting documentation. For other types of capital assets, deductible expenses will only equate to the amount of actual expenses. CGT is imposed at the rate of 20% on the gain from the capital proceeds/transfer.

Certain capital gains tax exemptions will be available if certain conditions are met.

2.6 亏损

在某些情况下（如业务活动没有发生变化，并须经单方面重新评估），税务亏损可结转，以抵销应税利润，最长可达五年。税务亏损不能向前追溯调整并且没有集团内抵扣。

2.7 税率

根据不同类型的业务活动，所得税率从0%到30%不等。标准税率是20%。

从事石油、天然气等生产、开采自然资源（包括木材、矿石、黄金、宝石）的企业，按30%的税率征税。根据累计应税收入与可扣减费用之比，征收0%至30%的超额税。

在免税期间，合格投资项目的税率为0%（见“税收优惠”）。

从一般保险和再保险业务中取得应税利润的保险公司，其税率为5%。人寿保险计划的保险或再保险，与保险和再保险以外业务取得的利润，按照应税利润的20%征税。来自非保险活动的收入应按收入的20%征税。

2.8 附加税

无

2.6 Losses

Tax losses may be carried forward to offset taxable profit for up to five years after the year in which the losses are incurred, subject to certain conditions (e.g., no changes in business activity, and subject to unilateral tax reassessment). Tax losses cannot carry back and there is no group relief.

2.7 Rate

The tax on income rate ranges from 0 to 30 percent, based on the business activity. The standard rate is 20 percent.

Enterprises operating in certain industries, such as oil or natural gas production or exploitation of natural resources (including timber, ore, gold and precious stones) are taxable at a 30 percent rate. The Excess Tax from 0 percent to 30 percent is applied based on the ratio of the accumulated taxable income and deductible expenses.

QIPs are subject to a 0 percent rate during the tax exemption period (see “Incentives”).

Insurance companies that generate taxable profits from the insurance and reinsurance of general insurance are subject to a 5 percent tax rate on gross premiums. Profits from the insurance or reinsurance of life insurance schemes with and from activities other than insurance and reinsurance are subject to tax at a rate of 20 percent of taxable profits. Income from non insurance activities are subject to 20 per cent tax on income.

2.8 Surtax

No

2.9 替代性最低税

没有妥善保存相关会计记录的企业，包括那些产生损失的企业，一般应按其年度总营业额（包括除了增值税以外的所有税收）的1%征收最低税额。

2.10 境外税收抵免

对同一所得，已在境外缴纳的税款可以适用境外税收抵免，但抵免额仅限于外国收入应缴纳的柬埔寨税额。需要提供证明文件。

2.11 参股免税制度

无

2.12 控股公司特别制度

无

2.13 税务优惠

QIP投资者可以选择两个投资优惠选项之一，如下：

选项1：

- 根据行业和投资活动（将在财务管理法和/或不确定的单独法律中确定），从QIP首先获得收入之日起，可获三至九年的免税期或免征所得税(TOI)；
- 在TOI豁免期结束后，可能会根据以下的相对渐进税率支付TOI：
 - 前两年25%；
 - 随后两年为50%；以及
 - 随后两年75%；
- 在TOI豁免期内免除预缴收入税（PTOI）；

2.9 Alternative minimum tax

Enterprises that do not maintain proper accounting records, including those that incur losses, generally are subject to a minimum tax at a rate of 1 percent of total annual turnover inclusive of all taxes, except value added tax (VAT).

2.10 Foreign tax credit

A foreign tax credit is available for tax paid on foreign-source income, but it is limited to the amount of Cambodian tax payable on the foreign income. The supporting documents are required.

2.11 Participation exemption

No

2.12 Holding company regime

No

2.13 Incentives

A QIP investor may choose one of two investment incentive options, as follow:

Option 1:

- Tax holiday or exemption from tax on income (TOI) for three to nine years, depending on the industry and investment activities (which will be determined in a separate Law on Financial Management and/or a sub-decree), as from the time the QIP first derives a revenue;
- After the TOI exemption period ends, TOI may be paid based on the following progressive rates relative to total TOI:
 - 25% for the first two years;
 - 50% for the following two years; and
 - 75% for the subsequent two years;

- 最低税 (MT) 豁免 · 遵从独立审计报告； 和
- 除非其他法律或规定要求 · 否则出口税豁免。

选项2：

- 获得根据《税法》规定的特殊折旧；
- 其他必要支出的费用扣除最高可达200% · 最长期限为9年；
- 特别折旧期间豁免PTOI；
- MT豁免 · 遵从独立审计报告； 和
- 除非其他法律或规定要求 · 否则出口税豁免。

此外 · 以下优惠措施将适用：

- 国家承担出口QIP和进口建设设备、生产设备以及其他生产投入的海关税、特定税 (SPT) 和增值税 (VAT) ；
- 国家承担本地市场QIP和进口建设及生产设备的海关税、特定税和增值税；
- 对为服务于QIP的本地生产投入的增值税免征；
- 对一系列活动 (例如研究、开发、人力资源开发等) 的支出进行150%的扣除。

- Exemption from prepayment of tax on income (PTOI) during the TOI exemption period;
- Minimum tax (MT) exemption, subject to an independent audit report; and
- Export duty exemption, unless required by other laws or provisions.

Option 2:

- Special depreciation as provided in the Law on Taxation;
- Deduction up to 200% for other essential expenses for up to nine years;
- PTOI exemption during the special depreciation period;
- MT exemption, subject to an independent audit report; and
- Export duty exemption, unless required by other laws or provisions.

In addition, the following incentives will apply:

- Customs duty, specific tax (SPT), and value added tax (VAT) borne by the state for export QIPs and supporting industry QIPs that import construction equipment, production equipment, and other production inputs;
- Customs duty, SPT, and VAT borne by the state for local market QIPs and supporting industry QIPs that import construction and production equipment;
- VAT exemption on local purchases of production inputs that serve the QIP; and
- 150% expense deduction for a number of activities (e.g., research, development, human resource development, etc.).

3.0 预提税

Withholding tax

3.1 股息

除ATDD外，居民公司向非居民股东支付的股息须缴纳14%的预提税。向居民股东支付股息，不征收预提税。

3.1 Dividends

Dividends paid by a resident company to a nonresident shareholder are subject to a 14 percent withholding tax, in addition to the ATDD. No withholding tax is imposed on dividends paid to a resident shareholder.

3.2 利息

居民公司向非居民支付的利息，须缴纳14%的预提税；柬埔寨境内的非银行和金融机构的居民企业，向居民企业支付的利息征收15%的预提税。

3.2 Interest

Interest paid by a resident company to a nonresident is subject to a 14 percent withholding tax; a 15 percent withholding tax applies on interest paid to resident taxpayers, other than Cambodian banks and financial institutions.

3.3 特许权使用费

支付给非居民的特许权使用费须缴纳14%的预提税（支付给居民企业的为15%）。但是，向“自我申报纳税人”支付的关于收缩包装软件、站点许可证、可下载软件或与计算机硬件配套搭载软件等的款项免征预提税。

3.3 Royalties

Royalties paid to a nonresident are subject to a 14 percent withholding tax (15 percent when paid to a resident). However, the payment on Shrink-wrap Software, Site License, Downloadable Software or Software Bundled with Computer Hardware to a “Self Declaration Taxpayer” is exempted from withholding tax.

3.4 技术服务费

支付给非居民的技术和管理服务费需缴纳14%的预提税（支付给居民个人的费用需缴纳15%的预提税，但有一定的豁免）。新法规对“管理服务”进行了定义，它指的是本质上为管理的，在企业管理中执行的所有服务，例如招募人员，培训或管理销售代理商；“技术服务”一词是指在开发或创建业务投入时必须具有技术技能或知识的所有技术性质的服务，例如科学，物理，医学，牙科，药理学，法律，水力学，生理学，艺术，教育，工程，建筑，研究，会计，经济，福利，核电，包括咨询服务等。

3.4 Technical service fees

Technical and management service fees paid to a nonresident are subject to a 14 percent withholding tax (15 percent on fees paid to resident individuals, subject to certain exemptions). The new regulation has given a definition of the “management service” that it refers to all services, which are management in nature, performed to function in the management of business such as recruiting staff, training or managing sale agents; and the term “technical service” refers to all services, which are technical in nature, required to have technical skill or knowledge in the development or creation of inputs in the business such as services in science, physics, medicine, dentistry, pharmacology, legal, hydraulics, physiology, art, education, engineering, architecture, research study, accounting, economy, welfare, nuclear power including consultation services, etc.



3.5 分支机构利润汇出税

在当前应纳税年度，柬埔寨分支机构利润汇至外国总部的汇款，如果已经缴纳了所得税，则不受ATDD的约束。然而，将对分行利润的汇出征收14%的预提税。

3.6 其他

向非居民支付的租金适用14%的预提税，向居民个人支付的租金适用10%的预提税。如果有适当的文件支持，向自我申报纳税人支付的租金免缴预扣税。

在柬埔寨开展业务的居民纳税人或在柬埔寨设有常设机构的非居民在向非居民支付柬埔寨来源的收入时，也须缴纳14%的预提税。

3.5 Branch remittance tax

The remittance of branch profits from Cambodian sources in the current taxable year to a foreign head office is not subject to ATDD if the tax on income already has been paid.

However, the 14 percent withholding tax will be imposed on the remittance of branch profits.

3.6 Other

A 14 percent withholding tax applies for rental payments made to a nonresident and a 10 percent withholding tax for rental payment made to a resident individual. Rental payments made to a self-declaration taxpayer are exempt from withholding tax if supported by proper documentation.

A 14% withholding tax also applies to Cambodia-source income payments made to a nonresident by a resident taxpayer carrying on a business in Cambodia or a nonresident person with a permanent establishment in Cambodia.

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

请参阅第2.5节

4.1 Capital duty

Refer section 2.5

4.2 工资税

无

4.2 Payroll tax

No

4.3 不动产税

对价值超过1亿柬埔寨瑞尔的不动产按每年0.1%的税率征收不动产税。不动产租赁按房屋和土地租金的10%征税。对于每个区域超过5公顷的未使用土地，按照未使用土地评估委员会确定的每平方米土地市场价值的2%征税。未使用土地税将暂停至2024年底。

4.3 Real property tax

Property tax is levied at 0.1 percent per year on immovable property with a value exceeding KHR100 million. A tax on house and land rentals is levied at 10 percent of the rental fees. A tax also applies on unused land with exceeding 5 hectares per area at a rate of 2 percent of the market value of the land per square meter, as determined by the Commission for Evaluation of Unused Land. The unused land tax will be suspended until the end of 2024.

4.4 社会保障

雇主必须登记并按雇员每月平均月薪的0.8%及2.6%的缴纳职业风险保障与医疗福利（HCB），最高为每位雇员2.40美金及7.80美金。

4.4 Social security

Employers must register and make monthly both occupational risk and health care benefit (HCB) contributions at a rate of 0.8 and 2.6 percent of the average monthly salary, capped at US\$2.40 and US\$7.80 per employee, respectively.

雇主和雇员必须根据《国家社会保障法》向国家社会保障基金登记和缴纳养老金。“缴费工资”一词是指用于计算养老金缴款的税前工资。最低缴费工资为400,000 柬埔寨瑞尔（约100 美元），柬埔寨劳动法涵盖的任何其他工人的缴费工资上限为120 万柬埔寨瑞尔（约300 美元）。

Employers and employee must register and make pension contributions to the Nation Social Security Fund based on the Nation Social Security Law. The term “contributory wage” refers to the wage, before tax, that is used to calculate pension contributions. The minimum contributory wage is KHR 400,000 (approximately USD 100) and the contributory wage cap for any other workers covered under the Cambodian labor laws is KHR 1.2 million (approximately USD 300).

- 第一阶段：前五年的缴纳额为缴费工资的4%（即员工缴纳2%，雇主缴纳2%）。
- 第二阶段：未来五年，缴纳额为缴费工资的8%。
- 第三阶段：缴纳额将在未来10年内增加2.75%的缴费工资，并在随后的10年内再增加2.75%。

- First phase: For the first five years, the contribution rate will be 4% of the contributory wage (i.e., 2% contributed by the employee and another 2% contributed by the employer).
- Second phase: For the next five years, the contribution rate will be 8% of the contributory wage.
- Third phase: The contribution will increase by 2.75% of the contributory wage for the next 10 years and further increase by another 2.75% in the subsequent 10-year period.

强制性和自愿性养老金缴款的开始日期从 2022 年 10 月 1 日起正式实施。该子法令还规定了支付、报告和提取程序的条件。对于公共部门雇员或工人，将在个别的子法令中确定。

4.5 印花税

某些与解散或合并企业有关的法律文件须缴付100万柬埔寨瑞尔的注册税（即印花税）。部分与转让某些资产（例如土地和车辆）有关的文件须按转让价值的4%缴付印花税。转让公司的全部或部分股份，须在交易当日按股份的市值缴付0.1%的印花税。对国家预算内提供货物或服务，合同，按合同金额也征收0.1%的印花税。适用特定的豁免。印花税是对买方征收。

某些官方文件，特别是外国投资者，以及某些广告张贴和招牌，都要缴纳印花税。税额取决于广告标识的位置、照明和脚本语言。

4.6 转让税

无，可参考“印花税”。

4.7 其他

车船税对某些运输工具的登记时征收，包括卡车、公共汽车和船舶。

The commencement date for paying compulsory and voluntary pension contributions is officially implemented effective from 1 October 2022 onward.

The sub-decree also provides the payment, reporting and condition to withdraw procedures. For public sector employees or worker, it will be determined in a separate sub-decree.

4.5 Stamp duty

Certain legal documents relating to the dissolution or merger of a business enterprise are subject to a registration tax (i.e., stamp duty) of KHR1 million. Some documents relating to the transfer of title to certain assets (e.g., land and vehicles) are subject to stamp duty at a rate of 4 percent of the value transferred. The transfer of a company's shares, in whole or in part, is subject to a 0.1 percent stamp duty on the market value of the shares at the transaction date. A 0.1 percent stamp tax also is levied on contractual amounts with respect to contracts for the provision of goods or services that use the national fund. Certain exemptions apply. Stamp duty is imposed on the buyer.

Fiscal stamp tax is payable on certain official documents, especially for foreign investors, and on certain advertising postings and signage. Amounts vary depending on the location of the signage, illumination and language of scripted words.

4.6 Transfer tax

No, but see “Stamp duty.”

4.7 Other

The tax on means of transportation imposes statutory fees on the registration of certain transportation vehicles, including trucks, buses and ships.

5.0 反避税规则

Anti-avoidance rules

5.1 转让定价

柬埔寨颁布了一项关于转让定价的条例，为交易有关各方准备转让定价文件提供了指导。

关联方之间的交易必须符合公平交易原则，纳税人必须进行可比性分析，以评估受控交易价格的公平交易性质。为使一项交易具有公平交易性质，分析必须支持以下两种情况之一：(i) 可比较的交易与可能影响市场价格的受控交易没有显著差异；或(ii) 可作出准确的调整，以消除任何重大差异。

该条例采用了经合组织提供的五种转移定价方法：可比非受控价格法、再销售价格法、成本加成法、利润分割法和交易净利润率法。该规定并没有具体说明公司是否应该选择最合适的方法进行比较和准备文件。

5.2 资本弱化

没有正式的资本弱化规则，但是纳税人每年的最高利息扣除上限是50%的净非利息收入，加上利息收入。

5.3 受控外国公司

无

5.4 信息披露要求

企业必须在向税务总局(GDT)提交的月度和年度纳税申报表披露交易情况。

5.1 Transfer pricing

Cambodia has issued a regulation on transfer pricing that provides guidance on the preparation of transfer pricing documentation for transactions between related parties.

Transactions between related parties must comply with the arm's length principle, and taxpayers must conduct a comparability analysis to assess the arm's length nature of the price of a controlled transaction. For a transaction to have an arm's length nature, the analysis must support that either: (i) the comparable transaction has no significant differences from the controlled transaction that could affect the market price; or (ii) accurate adjustments can be made to eliminate any significant differences.

The regulation adopts the five transfer pricing methods provided by the OECD: the comparable uncontrolled price method, resale price method, cost plus method, profit split method and transactional net margin method. The regulation does not specifically state whether the company should select the most appropriate method for its comparisons and documentation.

5.2 Thin capitalisation

There are no formal thin capitalisation rules, but there is a cap on a taxpayer's annual maximum interest deduction of 50 percent of net noninterest income, plus interest earned.

5.3 Controlled foreign companies

No

5.4 Disclosure requirements

Enterprises must disclose transactions in their monthly and annual tax returns filed with the General Department of Taxation (GDT).

6.0 企业合规

Compliance for corporations

6.1 纳税年度

默认的纳税年度是日历年度。如果纳税人希望使用不同的纳税年度，则需要获得税务部的批准信。

6.2 合并申报

不允许合并申报，而且集团内的独立实体之间没有税务减免。

6.3 申报要求

纳税人必须在纳税年度终了后三个月内申报缴纳企业所得税。每月利得税的申报表及预缴所得税必须于次月20日前提交或次月的25日前进行电子申报。从2021年1月1日起，税务总局要求纳税人通过税务总局的电子归档系统提交每月纳税申报表。

6.4 处罚

罚款适用于未能提交、逾期提交或提交虚假申报表。纳税人如迟缴或少缴税款，可被处以10%、25%或40%的罚款，同时每月对迟缴或少缴税款将产生1.5%利息。

6.5 裁决

纳税人可申请税务裁定，以明确其特定税务问题。

6.1 Tax year

The default tax year is a calendar year. An approval letter from the GDT is required if the taxpayer wishes to use a different tax year.

6.2 Consolidated returns

Consolidated returns are not permitted, and no tax relief is available between independent entities in a group.

6.3 Filing requirements

A taxpayer must file and pay annual corporate income tax within three months after the year end. Monthly tax returns and the prepayment of income tax must be submitted by the 20th day of the following month or 25th day of the following month for e-filing. Effective from 1 January 2021, the GDT has required taxpayers to submit the monthly tax returns via the GDT's e-Filing system.

6.4 Penalties

Penalties apply for failure to file, late filing or the filing of a fraudulent return. Taxpayers are subject to penalties of 10, 25 or 40 percent and interest of 1.5 percent per month on late and underpaid taxes.

6.5 Rulings

A taxpayer may request a tax ruling to clarify its specific tax concerns.

7.0 个人税收

Individual taxation

7.1 征税原则

无论付款地点如何，居民纳税人均需缴纳全球收入来源的工资税（TOS）；非居民只对柬埔寨来源的收入征税。

7.2 居民纳税人

个人如在柬埔寨定居或有住所，或在截至当前课税年度的任何12个月期间在柬埔寨居住超过182天，则为柬埔寨居民纳税人。

7.3 申报主体

雇主每月负责扣缴并将工资税汇至税务部门。雇员无须提交申报表。

7.4 应纳税所得额

工资税是对雇员在柬埔寨就业活动而收到的薪金征收的。“薪金”一词的定义很广，包括工资、报酬、奖金、加班费、补偿和附加福利。附带福利（现金或实物）包括供私人使用的汽车、提供膳食及/或住宿、超过薪金10%退休金供款等。

7.1 Basis

A resident employee is subject to tax on salary (TOS) on worldwide sources of income, irrespective of the place of payment; nonresidents are taxed only on Cambodia-source income.

7.2 Residence

An individual is resident in Cambodia if he/she is domiciled or has a principal place of abode in Cambodia or is present in Cambodia for more than 182 days in any 12-month period ending in the current tax year.

7.3 Filing status

The employer is responsible for withholding and remitting the TOS to the GDT each month. Employees are not required to file tax returns.

7.4 Taxable income

The TOS is imposed on salaries received as compensation for employment activities in Cambodia. The term “salary” is defined broadly to include wages, remuneration, bonuses, overtime, compensation and fringe benefits. Fringe benefits (in cash or in kind) include the private use of a motor vehicle, the provision of meals and/or accommodations, pension fund contributions that are more than 10 percent of salary, etc.

7.5 资本利得

请参阅2.5资本利得。

7.5 Capital gains

Refer Paragraph 2.5.

7.6 扣除与减免

每位被抚养人士的减免为15万柬埔寨瑞尔，视乎具体情况而定。对某些收入不征收工资税，例如专业开支的实际报销、裁员的有限赔偿额、根据《劳动法》提供的报酬、出差和旅费的固定津贴。

7.6 Deductions and allowances

The allowance for each dependent is KHR150,000, subject to specified conditions. Certain income is exempt from the TOS, such as actual reimbursements of professional expenses, limited indemnity for a layoff, remuneration provided under the labour law and limited flat allowances for mission and travel expenses.

7.7 税率

累进税率由0%至20%适用于属于居民纳税人的雇员。非居民纳税人的税率为20%。附加福利的税率是20%。

7.7 Rates

Progressive rates ranging from 0 to 20 percent apply to residents earning employment income. Nonresidents are subject to a flat rate of 20 percent. The tax rate on fringe benefits is 20 percent.

8.0 个人的其他税收

Other taxes on individuals

8.1 资本税

请参阅第2.5节

8.1 Capital duty

Refer section 2.5

8.2 印花税

与适用于公司的规定类似。印花税适用于个人所有者出售股份、出售财产和遗产。可参考“企业的其他税收”。

8.2 Stamp duty

Similar to the rules that apply for corporations, registration tax is applicable to individual owners on the sale of shares, the sale of property and inheritances. See “Other taxes on corporations.”

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

不动产税对个人的适用性与公司一致。参见“公司的其他税收”。

8.4 Real property tax

Real property tax is applicable to individual owners in the same way as it is to companies. See “Other taxes on corporations.”

8.5 继承税/遗产税

无。可参考“印花税”。

8.5 Inheritance/estate tax

No, but see “Stamp duty.”

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

No

8.7 社会保障

雇主必须登记并按雇员每月平均月薪的0.8%及2.6%的缴纳职业风险保障与医疗福利（HCB）。最高为每位雇员2.40美金及7.80美金。如第4.4节所述，雇主和雇员必须登记并向国家社会保障基金缴纳养老金。

8.7 Social security

The employer is responsible for paying the HCB contributions at a rate of 0.8 and 2.6 percent of the average monthly salary, capped at USD\$2.40 and USD\$7.80 per employee, respectively. Employers and employee must register and make pension contributions to the Nation Social Security Fund as mentioned in section 4.4.

9.0 个人税收合规 Compliance for individuals



9.1 纳税年度

日历年度。

9.1 Tax year

Calendar year.

9.2 申报缴纳

工资税从雇员工资中扣除，但雇主每月负责扣缴和缴付税款。员工不需要直接向税务机关缴税。

9.2 Filing and payment

TOS is deducted from employee salaries, but the employer is responsible for withholding and remitting the tax on a monthly basis. Employees are not required to pay TOS directly to the tax authorities.

9.3 罚款

罚款并不适用于个人雇员，而是对雇主征收。处以的罚款和利息与公司税不合规的情况相同。可参考“公司合规”。

9.3 Penalties

Penalties do not apply to individual employees, but are levied on the employer. The penalty and interest rates are the same as those for corporate tax noncompliance. See “Compliance for corporations.”

10.0 增值税

Value added tax

10.1 应税交易

对应税供应品征收增值税，包括提供全部货物、服务和销售固定资产，但下列情况除外：基本的金融服务；公共邮政服务；医院、诊所、医疗及牙科服务；国有公共交通客运服务；保险服务；批准的非营利性活动；外交人员、国际组织和技术合作机构因执行公务而进口的自用货物；水电的供应；教育服务；未加工农产品；以及固体和液体废物收集服务。

“基本金融业务”，是指从存款、信贷、贷款等业务活动中取得利润的金融业务；与柬埔寨证券交易所有关的股票首次公开发行、股票或其他金融工具的交易以及清算和结算服务；货币兑换；证券；或者是原始黄金的交易或下个月的25日进行电子填写。从2021年1月1日起，税务总局要求纳税人通过税务总局的电子归档系统提交每月纳税申报表。

10.2 税率

标准税率为10%，但某些供应品是零税率或豁免。

10.3 登记

所有在柬埔寨供应应税货物和服务的纳税人，在开始供应前必须注册增值税。

对注册纳税人抵扣进项税额时，在发票、时限、会计记录等义务上，均有严格的规定。

10.4 申报缴纳

每月申报，增值税必须在次月20日前缴纳或在次月的25日用电子申报。

10.1 Taxable transactions

VAT is levied on taxable supplies, which include all supplies of goods and services and sales of fixed assets, except for the following: primary financial services; public postal services; hospital, clinic, medical and dental services; the state-owned public passenger transportation system; insurance services; approved nonprofit activities; the import of goods by foreign diplomatic international organisations and agencies of technical cooperation for personal use; the supply of water and electricity; educational services; unprocessed agricultural products; and solid and liquid waste collection services.

“Primary financial services” refers to financial services in which profit margins are derived from activities such as deposit, credit or loan transactions; initial public offerings of stock, trading of stock or other financial instruments and clearing and settlement services relating to the Cambodia securities exchange; currency exchange; security (surety); or trading of raw gold or 25th day of the following month for e-filing. Effective from 1 January 2021, the GDT has required taxpayers to submit the monthly tax returns via the GDT’s e-Filing system.

10.2 Rates

The standard rate is 10 percent, but certain supplies are zero-rated or exempt.

10.3 Registration

All taxpayers making supplies of taxable goods and services in Cambodia must register for VAT before making taxable supplies.

For registered taxpayers to claim input VAT, strict rules apply with regard to obligations relating to invoicing, timing and accounting records.

10.4 Filing and payment

Monthly filing is required, and VAT must be paid by the 20th day of the following month or 25th day of the following month for e-filing.

10.5 数字商品和服务的增值税

增值税适用于由在柬埔寨没有常设机构的非居民进行的数字商品和服务的电子供应或其他国内消费电子商务活动。

以电子方式向柬埔寨消费者提供数字商品或服务或使用电子系统从海外进行其他电子商务活动的非居民必须根据简化增值税制度在柬埔寨注册为增值税目的的自我申报纳税人，但前提是他们在这些活动中获得的营业额达到了一定的门槛。但是，非居民供应商与其柬埔寨子公司或分支机构之间在税务总局注册和增值税反向征税实施的要求被豁免。柬埔寨子公司和分支机构应就此类情况通知税务总局。

在B2C模式下，非居民纳税人需要按月申报增值税并向税务机关缴纳税款。

对于B2B模式，非居民纳税人也需要按月申报增值税，但无需向税务机关缴纳税款。相反，居民纳税人以电子方式从非居民纳税人处购买数字商品或服务，或以其他方式与非居民纳税人进行电子商务交易，需要征收销项税，根据“反向征收机制”申报增值税并将税款缴纳给税务机关。

但如果自行申报纳税人未使用自己的银行账号和企业名称直接向非居民供应商结算相关款项，则视为非注册自行申报纳税人，非居民供应商将必须代为收取增值税并缴纳给税务总局，与在B2C模式下发生的交易一样。

10.5 VAT on digital goods and services

VAT applies on electronic supplies of digital goods and services or other e-commerce activities for domestic consumption that are made by non residents that do not have a permanent establishment in Cambodia.

Nonresidents that supply digital goods or services electronically to, or that use electronic systems to conduct other e-commerce activities from overseas for, consumers in Cambodia are required to register in Cambodia under the simplified VAT system as self-declaration taxpayers for VAT purposes only if their turnover from those activities reaches a certain threshold. However, the requirement for registration with the GDT and VAT reverse charge implementation between nonresident supplier and its Cambodian subsidiaries or branches is exempted. This is subject to notify to the GDT by the Cambodian subsidiaries and branches on such circumstances.

Under the B2C model, the non residents taxpayers are required to file VAT returns on a monthly basis and pay the tax to the tax authorities.

For B2B model, the non resident taxpayers are also required to file VAT returns on a monthly basis but they are not required pay the tax to the tax authorities. Instead, the resident taxpayers that purchase digital goods or services electronically from, or that otherwise enter into e-commerce transactions with the non resident taxpayers are required to collect output VAT based on the “reverse charge mechanism” by filing VAT returns and paying the tax to the tax authorities.

However, if self-declaration taxpayers fail to settle relevant payments to nonresident suppliers directly using their own bank account number and enterprise name, they will be deemed to be non-registered self-declaration taxpayers and the nonresident suppliers will be required to collect and remit the VAT to the General Department of Taxation as if the transactions had occurred under the B2C model.

印度尼西亚税务重点 Indonesia Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

印尼盾 (IDR)。

1.1 Currency

Indonesian Rupiah (IDR).

1.2 外汇管制

携带价值等于或超过1亿印尼盾 (或等值外币) 的现金和/或其他形式的支付工具进入或离开印度尼西亚的个人必须通知印度尼西亚海关和税务当局。进入印度尼西亚的个人还必须在抵达时进入红色通道 (Jalur Merah)。接受海关与消费税部门的实物检查。

1.2 Foreign exchange control

Individuals entering or departing from Indonesia with cash and/or other forms of payment with a value of at least IDR 100 million (or the equivalent in any foreign currency) must notify the Indonesian Customs and Excise authority. Individuals entering Indonesia must also, upon arrival, enter the red line (Jalur Merah), subject to physical checks by the Customs and excise authority.

对于源自印度尼西亚的等于或超过 10 万美元 (或等值的任何外币) 的转账/汇款, 进行交易或汇款的个人必须提供由进行交易的银行向印尼银行提供的相关文件。居民或非居民在印度尼西亚进行的所有现金或非现金交易都必须使用印尼盾。豁免可能适用于: 执行国家预算框架内的某些交易、接受或提供来自或向海外方的赠款 (hibah)、国际贸易交易、外币银行存款或国际融资交易。

For transfers/remittances from Indonesia of at least USD 100,000 (or the equivalent in any other foreign currency), the person performing the transaction or remittance must provide underlying documentation to be provided to Bank Indonesia by the bank that carries out the transaction. All cash or non-cash transactions carried out in Indonesia, by residents or nonresidents, must be denominated in IDR. Exemptions may apply to certain transactions within the framework of implementing the state budget, the acceptance or provision of grants (hibah) from or to an overseas party, international trade transactions, foreign currency bank deposits, and international financing transactions.

1.3 会计原则/财务报表

印度尼西亚国家公认会计准则。

1.4 主要商业实体

有限责任公司（印尼文称“Perseroan terbatas”，简称“PT”）是印尼最常见的业务形式。

有一份官方的行业关闭清单（全部或部分关闭），对于未列入该清单的行业，视为完全开放给外国投资。

一般情况下，外国公司的分支机构通常不被允许参与清单上的行业，除非符合相关规定中规定的外国所有权要求的提供银行服务的实体。另外，投资者可以选择在印度尼西亚设立代表处进行市场营销和研发活动；然而，代表处通常不被允许在印度尼西亚进行除建筑业以外的任何盈利活动。

1.3 Accounting principles/financial statements

Indonesian GAAP applies.

1.4 Principal business entities

The limited liability company (Perseroan Terbatas, or PT) is the most common form of business entity in Indonesia.

There is an official list of sectors that are closed (in whole or in part) for foreign investment; sectors that are not included in the list are considered fully open for foreign investment.

A branch of a foreign corporation normally is not permitted to engage in sectors on the list, except for entities providing banking services meeting foreign ownership requirements as specified in the relevant regulations. Alternatively, investors may opt to set up a representative office in Indonesia to conduct marketing and research and development (R&D) activities; however, a representative office generally is not allowed to conduct any revenue-generating activities in Indonesia, other than in the construction sector.

2.0 企业税收 Corporate taxation

2.1 居民纳税人

印尼税收居民企业是指公司在印度尼西亚已设立或注册，或者在印尼拥有有效的管理和控制。

2.1 Residence

A company is regarded as Indonesian tax resident if it is established or domiciled in Indonesia, or has a place of management or control in Indonesia.

2.2 征税原则

居民企业对全球收入征税，如果满足特定条件，股息和外国来源业务收入可免税。非居民企业仅对来自印度尼西亚的收入征税，包括归属于该国常设机构（PE）的收入。

2.2 Basis

Resident companies are taxed on their worldwide income with tax exemptions available for dividends and foreign-source business income if certain criteria are met. Nonresident companies are taxed only on Indonesia-source income, including income attributable to a permanent establishment (PE) in Indonesia.

2.3 应纳税所得

应纳税所得额定义为应课税收入减去税前可扣除的费用。收入包括经营业务的收入；出售资产所得；和被动收入（如股息、利息和特许权使用费）。

2.3 Taxable income

Taxable income is defined as assessable income less tax-deductible expenses. Assessable income includes business income, gains from the sale of assets and passive income, (such as dividends, interest, and royalties).

2.4 股息税

印度尼西亚有限责任公司向居民公司或实体支付的股息免征所得税。居民公司或实体收到的外国股息如果在一定期限内重新投资于印度尼西亚，则免征所得税；未在规定时间内重新投资于印度尼西亚的股息部分需缴纳企业所得税。在符合特定情况下，可能享受税收抵免。

2.4 Taxation of dividends

Dividends paid by an Indonesian limited liability company to a resident company or entity are exempt from income tax. Foreign dividends received by a resident company or entity that are reinvested in Indonesia within a certain period of time are tax exempt; any portion of the dividend that is not reinvested in Indonesia within the specified time period is subject to corporate income tax (CIT). A tax credit may be available where certain criteria are met.

2.5 资本利得

居民公司赚取的资本收益一般作为普通收入征税，并作为应税收入处理。出售在印度尼西亚证券交易所上市的股票所得收益须缴纳交易总值 0.1% 的最终税。对于创始人股份，根据出售时的股价，还需额外缴纳 0.5% 的最终税率。首次公开募股（IPO）时的股价，无论首次公开募股后是持有还是出售股份，均适用 0.5% 的额外最终税率。处置土地和/或建筑物的收益一般按交易价值的 2.5% 缴纳最终所得税。

2.6 亏损

税务亏损可以在发生亏损的年份后的五年内进行结转。在税务总局（DGT）的批准下，对于某些行业以及某些偏远地区特定行业的经营，这个期限可以延长至最多10年。但不允许对亏损向前结转。

2.5 Capital gains

Capital gains earned by a resident company generally are taxed as ordinary income and are treated as taxable income. Gains on the sale of shares listed on the Indonesia Stock Exchange are subject to a final tax of 0.1% of the gross transaction value. An additional final tax rate of 0.5% applies to founder shares based on the share price at the time of an initial public offering (IPO), regardless of whether the shares are held or sold following the IPO. Gains on the disposal of land and/or buildings generally are subject to final income tax at 2.5% of the transaction value.

2.6 Losses

Tax losses may be carried forward for five years following the year the losses were incurred. Subject to approval from the Directorate General of Taxation (DGT), this period may be extended to a maximum of 10 years for certain industries, and for operations of specific industries in certain remote areas. The carryback of losses is not permitted.

2.7 税率

标准企业所得税税率为22%。在税务年度内收入不超过48亿印尼盾的某些居民企业（中小型企业）将按照一定期限的总收入的0.5%的最终所得税率征税。然而，这些纳税人可以在通知税务总局后选择使用标准的公司所得税率。总收入不超过500亿印尼盾的居民企业将对首个48亿印尼盾的初始总收入享受标准公司所得税率的50%减免。除了企业所得税外，常设机构（PE）还应缴纳分支机构利润税（BPT），税率为20%，适用于PE的税后应税收入（除非根据适用的税收协定有所减免）。在某些条件下，PE税后应税收入再投资于印度尼西亚时不征收BPT。

2.8 附加税

无

2.9 替代性最低税

无

2.10 境外税收抵免

居民企业取得来源于境外的所得，已在境外缴纳的所得税款可以获得单边税收抵免。该项抵免额仅限于该所得在印度尼西亚的应纳税额。

2.7 Rate

The standard CIT rate is 22%. Certain resident companies (small and medium-sized enterprises) that earn or receive gross revenue not exceeding IDR4.8 billion in a tax year are subject to a final income tax rate of 0.5% on gross revenue for a certain period of time. However, these taxpayers may opt to apply the standard CIT rate after notifying the DGT. Resident companies with gross revenue of up to IDR50 billion shall receive a 50% reduction the standard CIT rate on the initial gross revenue of IDR4.8 billion. In addition to IT, a PE is subject to branch profits tax (BPT) at a rate of 20%, applicable to the PE's taxable income after tax (unless reduced under an applicable tax treaty). The BPT does not apply where the PE's taxable income after tax is reinvested in Indonesia under certain conditions.

2.8 Surtax

There is no surtax

2.9 Alternative minimum tax

There is no alternative minimum tax

2.10 Foreign tax credit

Resident companies that earn income from foreign sources are entitled to a unilateral tax credit for foreign tax paid on the income. The credit is limited to the amount of Indonesian tax payable on the income.

2.11 参股免税制度

印度尼西亚有限责任公司向居民企业或实体支付的股息免征所得税。

2.11 Participation exemption

Dividends paid by an Indonesian limited liability company to a resident company or entity are exempt from income tax.

2.12 控股公司特别制度

无

2.12 Holding company regime

There is no holding company regime

2.13 税务优惠

对于符合一定标准的公开上市企业纳税人，如果其至少40%的股份由公众投资者持有，则适用19%的降低公司所得税率。

2.13 Incentives

A reduced CIT rate of 19% applies to publicly listed corporate taxpayers with a minimum of 40% of their shares held by public investors that meet certain criteria.

对于特定先锋行业的新投资或业务扩展可以享受税收假期制度。在高优先级行业中符合资格的项目可能获得公司所得税100%的减免，最短为五年，最长为二十年，随后两年的公司所得税减免为50%，从商业运营开始计算。最低投资额为5000亿印尼盾，税收假期的长度取决于投资额。对于商业运营开始后五年内投资额至少1000亿印尼盾但少于5000亿印尼盾的项目，可能被授予50%的公司所得税减免，随后两年的公司所得税减免为25%。

A tax holiday regime is available for a new investment or business expansion in certain pioneer industries.

Qualifying projects in high-priority sectors may be granted a CIT reduction of 100% for a minimum of five years up to a maximum of 20 years, followed by a 50% reduction in CIT for the subsequent two years, starting from the commencement of commercial operations. The minimum investment is IDR500 billion and the length of the tax holiday depends on the value of the investment. A 50% reduction in CIT for five years from the commencement of commercial operations may be granted for projects with a minimum investment of IDR100 billion but less than IDR500 billion, with a 25% reduction in CIT for the subsequent two years.

如果满足必要条件，对指定行业部门或在某些地理位置经营的居民公司的资本投资达到规定的最低水平，即可享受税务津贴。该机制包括：(i) 投资津贴（相当于有形固定资产投资总额 30% 的应纳税所得额减免，包括用于主要商业活动的土地，从开始商业生产的纳税年度起，在六年内平均分配）；(ii) 加速折旧和/或摊销；(iii) 税收亏损结转期延长，最长可达 10 年；(iv) 支付给非居民的股息预扣税率降低为 10%。

对于没有获得免税期或免税额度的居民公司，可以为以下业务活动或支出提供“超级减税额度”：

- 劳动密集型行业的新资本投资或业务扩展（有资格获得相当于有形固定资产投资总额（包括用于主要业务活动的土地）60% 的投资税收优惠，从商业生产开始的税务年度开始，六年内平均分配）；
- 为开发人力资源而实行的学徒制、实习和/或学习计划（最高可额外扣除100%的合格费用，也就是最多可扣除200%的总合格费用）；和
- 与研发有关的活动（最高可额外扣除200%的合格费用，也就是最多可扣除300%的总合格费用）。

Tax allowances are available to resident companies with a specified minimum level of capital investments in designated industry sectors or those operating in certain geographic locations where the necessary conditions are satisfied. The facility includes (i) an investment allowance (a reduction in taxable income equal to 30% of the total amount invested in tangible fixed assets, including land used for primary business activities, allocated equally over six years starting from the tax year when the commercial production commences), (ii) accelerated depreciation and/or amortization, (iii) an extended carryforward of tax losses for up to a maximum of 10 years, and (iv) a reduced withholding tax rate of 10 percent on dividends paid to nonresidents.

For resident companies that do not obtain the tax holiday or tax allowance facility, a “super tax deduction facility” is available for the following business activities or expenditure:

- New capital investment or business expansion in labor-intensive industries (eligible for an investment allowance equal to 60% of the total amount of investment in tangible fixed assets, including land used for primary business activities, allocated equally over six years starting from the tax year when the commercial production commences);
- Apprenticeship, internship, and/or learning programs in human resources development (eligible for a maximum additional deduction of 100% of qualifying expenses, resulting in a maximum deduction of 200% of the total qualifying expenses); and
- R&D related activities (eligible for a maximum additional deduction of 200% of qualifying expenses, resulting in a maximum deduction of 300% of the total qualifying expenses).

在管理特殊经济区 (Kawasan Ekonomi Khusus 或 SEZ) 的法人实体 (即一个法定实体) 或从事特殊经济区内业务的企业 (即一个经营者) 有资格获得诸如免税期和税收津贴之类的所得税优惠。

随着政府计划将印度尼西亚的首都从雅加达迁至名为努桑塔拉 (Ibu Kota Nusantara (IKN)) 的新城市，将为IKN内的这些投资和业务活动提供以下税收优惠措施，包括公司所得税率的降低、针对某些活动或支出的超级税收扣除政策、由政府承担员工所得税、针对中小企业特定总收入的最最终所得税税率为0%、以及土地和/或建筑物权利转让的所得税免税。

A business entity (i.e., a legal entity that manages a special economic zone (Kawasan Ekonomi Khusus or SEZ)) or a business player (i.e., an enterprise that carries out business in an SEZ) are eligible for income tax facilities such as tax holiday and tax allowance.

Following the government's plan to move Indonesia's capital city from Jakarta to a new city named Nusantara (Ibu Kota Nusantara (IKN)), the following tax incentives will be provided for these investments and business activities in IKN, including a reduction in the CIT rate, super tax deduction facilities for certain activities or expenditure, employee income tax being borne by the government, final income tax of 0% on certain gross income for small and medium enterprises, and an income tax exemption on the transfer of rights over land and/or buildings.

3.0 预提税

Withholding tax

3.1 股息

印度尼西亚公司支付给非居民的股息会征收20%的预提税，除非根据适用的税收协定降低税率。印度尼西亚公司支付给居民公司的股息不适用预提税，并且对于收款方，股息免征公司所得税。一般情况下，支付给印度尼西亚居民个人的股息会征收10%的最终预提税，但在符合一定条件的情况下可以获得豁免。

3.2 利息

支付给非居民的利息一般适用20%的预提税，但支付给非居民的政府和非政府机构发行的债券（包括伊斯兰债券）利息适用10%的降低预提税率。支付给非居民的利息税率可以根据适用的税收协定进行降低。

印度尼西亚公司（除银行外）支付给印度尼西亚居民的利息一般适用15%的预提税，这对收款人来说是一种税收抵免。某些收款方（例如银行）可免缴预提税。印度尼西亚银行支付给印度尼西亚居民的利息适用20%的最终预提税。

3.1 Dividends

Dividends paid by an Indonesian company to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty. No withholding tax applies to dividends paid by an Indonesian company to a resident company and the dividends are exempt from CIT for the recipient. A 10% final withholding tax generally is imposed on dividends paid to an Indonesian resident individual, although an exemption is available where certain criteria are met.

3.2 Interest

Interest paid to a nonresident generally is subject to a 20% withholding tax, although a reduced withholding tax rate of 10% applies to interest payable to nonresidents on bonds issued by government and non-government agencies, including sharia bonds. The rate on interest paid to nonresidents may be reduced in accordance with an applicable tax treaty.

Interest paid by an Indonesian company (other than a bank) to an Indonesian resident generally is subject to a 15% withholding tax, which represents a tax credit for the recipient. Certain recipients (e.g., banks) are exempt from withholding tax on interest. Interest paid by an Indonesian bank to an Indonesian resident is subject to a 20% final withholding tax.

3.3 特许权使用费

支付给非居民的特许权使用费适用20%的预提税，除非根据适用的税收协定降低税率。

印尼纳税人支付给印尼居民的特许权使用费适用15%的预提税，这相当于收款方的税收抵免。

就税收而言，“特许权使用费”一般指在印度尼西亚对某些有形或无形资产或专有技术的使用权利，以及转让此类权利而收取的费用。

3.4 技术服务费

支付给非居民的技术服务费适用20%的预提税，除非根据适用的税收协定降低税率。

印度尼西亚纳税人支付给居民公司或居民个人的技术、管理、咨询服务和租金（土地和建筑租金除外，其适用10%的最终预提税），适用2%的预提税。居民个人提供的技术服务，需缴纳职工所得税。建筑服务费需缴纳2%至6%的预提税。

3.5 分支机构利润汇出税

常设机构（PE）的企业所得税（CIT）后的可征税收入适用20%的分支机构利润税。根据适用的税收协定，此税率可能会降低。如果所有常设机构的税后应税利润都被再投资于印度尼西亚，则不适用分支机构利润税。

3.3 Royalties

Royalties paid to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

Royalties paid by an Indonesian taxpayer to an Indonesian resident are subject to a 15% withholding tax, which represents tax credit for the recipient.

For tax purposes, “royalties” generally refers to any charge for the right to use certain tangible or intangible assets or know-how in Indonesia, as well as for the transfer of such a right.

3.4 Technical service fees

Technical service fees paid to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

A 2% withholding tax applies on gross payments made by an Indonesian taxpayer to a resident company or resident individual for technical, management, consulting services and rentals (except for land and building rentals, which are subject to a 10% final withholding tax). Payment for technical services provided by resident individuals are subject to employee income tax. Payments for construction services are subject to withholding tax at rates ranging from 2% to 6%.

3.5 Branch remittance tax

A 20% branch profits tax is imposed on the taxable income after CIT of a PE. This rate may be reduced in accordance with an applicable tax treaty. The branch profits tax does not apply where all of a PE's taxable profit after tax is reinvested in Indonesia.

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

除土地和建筑税外，没有资本或资产税，但需缴纳各种注册费。

4.1 Capital duty

There are no duties on capital or assets, apart from the land and building tax, but various registration fees apply.

4.2 工资税

没有特定的工资税，但要求雇主对支付给其雇员的工资薪酬预扣、缴纳和申报所得税。

4.2 Payroll tax

There is no specific payroll tax, but an employer is required to withhold, remit, and report income tax on the remuneration paid to its employees.

4.3 不动产税

土地、房屋和永久性构筑物每年应缴纳不动产税。

4.3 Real property tax

Land and building tax is payable annually on land, buildings and permanent structures.

不动产税率通常不超过农村和城市地区物业评估价值的0.5%，由相关部门确定。某些业务（即上游石油和天然气、地热、采矿、种植、林业）及领域的不动产税是在特定制度下规定的。

The rate is not more than 0.5% of the estimated sales value of the property in rural and urban areas, as determined by the relevant authority. The land and building tax for certain businesses upstream oil and gas, geothermal, mining, plantation, forestry is regulated by a specific regime.

4.4 社会保障

两项综合社会保障计划（人力计划和医疗保健计划），适用于在印度尼西亚工作至少六个月的印度尼西亚公民和外国人。人力计划缴费旨在为工作事故、死亡、高龄和养老金提供保障。雇主为工伤保险的缴费比例从0.24%至1.74%，死亡保险为0.3%，养老储蓄金为3.7%，养老金计划为2%，但以工资的一定比例为上限。雇主对医疗保健计划的缴费比例为4%，以工资的一定比例为上限。对于外籍人士，养老金计划的缴费不是强制性的。

4.4 Social security

Two comprehensive social security schemes, (a manpower scheme and a healthcare scheme), apply for Indonesian nationals and foreigners who work in Indonesia for at least six months. Contributions to the manpower scheme are intended to provide security insurance for work accidents, death, old age and pensions. The employer contributions are 0.24% to 1.74% for work accident protection, 0.3% for death insurance, 3.7% for old age savings, and 2% subject to a salary cap for the pension plan. The employer contribution for the healthcare scheme is 4% subject to a salary cap). The contribution to the pension plan is not mandatory for expatriates.

受雇的居民个人必须缴纳每月薪酬的 2% 的社会保障缴款（老年储蓄）和 1% 的养老金计划缴款。受雇的个人还需要支付每月薪酬 1% 的医疗保健供款（受每月上限限制）。雇员也可以添加其他家庭成员，以换取每个家庭成员每月额外 1% 的供款。

4.5 印花税

特定文件将被征收印花税，其名义金额为 10,000 印尼盾。

4.6 转让税

某些土地和/或建筑物的处置通常须按交易价值的 2.5% 缴纳最终所得税。如果获得价值超过 6 千万印尼盾的土地或建筑物的所有权，则需缴纳土地和建筑物购置税，最高税率为购置价值或征税对象销售价值（NJOP）中较高者的 5%。适用多种免税情况，包括与合并有关的转让和向亲属转让。

4.7 其他

出售在印度尼西亚证券交易所上市的股票需缴纳交易价值 0.1% 的最终税。在首次公开募股（IPO）登记生效时，创始人股份按股票价值征收 0.5% 的附加税。外国股东转让非上市居民公司的股份须缴纳转让价值 5% 的预提税，除非根据税收协定适用豁免。

Employed resident individuals must make social security contributions (old age savings) of 2% of monthly compensation, and a pension plan contribution of 1%. An employed individual also is required to make a healthcare contribution of 1% of monthly compensation (subject to a monthly cap). An employee may add other family members in return for an additional 1% contribution per family member, per month.

4.5 Stamp duty

Certain documents are subject to stamp duty at a nominal amount of IDR 10,000.

4.6 Transfer tax

Certain disposals of land and/or buildings generally are subject to a final income tax rate of 2.5% of the transaction value. A land and building acquisition duty of a maximum of 5% of the higher of the acquisition value or the tax object sale value (nilai jual objek pajak (NJOP)) is payable when a person obtains rights to land or a building with a value greater than IDR 60 million. Various exemptions apply, including on transfers in connection with a merger and transfers to relatives.

4.7 Other

The sale of shares listed on the Indonesia Stock Exchange is subject to a final tax at a rate of 0.1% of the transaction value. An additional tax rate of 0.5% applies to founder shares on the share value at the time an IPO registration becomes effective. The transfer of the shares of an unlisted resident company by a foreign shareholder is subject to a withholding tax at a rate of 5% of the transfer value, unless an exemption applies under an applicable tax treaty.

5.0 反避税规则

Anti-avoidance rules

5.1 转让定价

受特殊关系影响的交易，无论是跨境交易还是国内交易，必须以“合理商业目的”并在公平交易原则的基础上进行。

如果与关联方的总交易超过特定门槛时，则需要提交特定文件。文件必须包含印度尼西亚转让定价法规规定的信息，包括纳税人业务运营和结构概述、纳税人转让定价政策的详情、可比性分析、选择的可比公司以及如何定价或利润的确定（包括转让定价方法论）。印度尼西亚税务机关已发布了详细的转让定价指南，总体上与经济合作与发展组织（OECD）的方法一致。

5.2 资本弱化

财政部长有权根据国际上公认的方法，如债务与权益比率（DER）、借款成本与EBITDA（利息、税金、折旧和摊销前收益）的比较或其他方法，规定可扣除的借款成本的限制。到目前为止，财政部长已经指定的DER为4:1的。

5.1 Transfer pricing

Transactions influenced by a special relationship, either cross-border or domestic, must be carried out in a “commercially justifiable way” and on an arm’s length basis.

Certain documentation is required where the total transactions with related counterparties exceed a specified threshold. The documentation must contain the information prescribed by the Indonesian transfer pricing regulations, including an overview of the taxpayer’s business operations and structure, details of the taxpayer’s transfer pricing policy, a comparability analysis, selected comparables, and an explanation of how the arm’s length price or profit is determined (including the transfer pricing methodology). The Indonesian tax authorities have issued detailed transfer pricing guidelines that generally are in line with the Organization for Economic Co-operation and Development (OECD) approach.

5.2 Thin capitalisation

The Minister of Finance (MoF) is authorized to specify the limitation on deductible borrowing costs based on internationally accepted methods, such as debt-to-equity ratio (DER), borrowing costs compared to EBITDA (earnings before interest, taxes, depreciation, and amortization), or other methods. To date, the MoF has specified the DER of 4:1.

5.3 受控外国公司

当印度尼西亚居民纳税人（自身或与其他印度尼西亚居民纳税人共同）直接或间接持有在其他司法管辖区成立的非上市公司的实收资本总额或投票权至少 50%，且每一层的比例都达到 50%，财政部有权决定何时将该公司的股息视为从该公司获得。如果海外公司没有派发或支付股息，印度尼西亚居民纳税人必须在其年度纳税申报表中计算并申报视同股息。股息将被视为在外国纳税申报截止日期后的第四个月或外国公司纳税年度结束后的七个月（如果该国没有具体的纳税申报截止日期）获得。

被视为股息的数额是印度尼西亚居民纳税人有权从外国公司的被动净收益(包括特定租金收入和利息、股息、特许权使用费和资产转移收益)中按比例从外国公司的资本参与中获得的股息总额。

5.4 信息披露要求

居民公司必须在年度税务申报表中提供与关联方的交易相关的某些信息，并声明所需的转让定价文件的可用性作为附件。这些信息将由税务机关保留，并可能在税务审计中进行检查。

5.3 Controlled foreign companies

The MOF is authorized to determine when a dividend is deemed to be earned from a nonlisted company established in another jurisdiction, where an Indonesian resident taxpayer (either alone or collectively with other Indonesian resident taxpayers) holds, directly or indirectly, at least 50% of the total paid-in capital or voting rights of that company established in another country, with the 50% threshold criterion applied at each level. If no dividends are declared or earned from the foreign company, the Indonesian resident taxpayer must calculate and report a deemed dividend in its annual CIT return. The dividend will be deemed to be received either in the fourth month following the tax return filing deadline in the foreign jurisdiction, or seven months after the end of the foreign company's tax year if the jurisdiction does not have a specific tax return filing deadline.

The amount of the deemed dividend is the total amount of the dividend to which the Indonesian resident taxpayer is entitled in proportion to its capital participation in the foreign company from the net passive income of the foreign company (including certain rental income, interest, and dividends, royalties, and gains on the transfer of assets).

5.4 Disclosure requirements

Resident companies must provide certain information regarding transactions with related parties and a declaration regarding availability of the required transfer pricing documentation as attachments to the annual tax return. The information will be maintained by the tax authorities and may be tested in a tax audit.

印度尼西亚引入了转让定价文件的三层方法，即母文件、地方文件和国别报告。如果居民公司有关联方交易并且符合以下条件，则母文件和地方文件是强制性的：(i) 在前一税年的总收入超过500亿印尼盾，(ii) 在前一税年与关联方的有形商品交易超过200亿印尼盾，(iii) 在前一税年与关联方进行的利息、版税、服务或其他无形资产交易超过50亿印尼盾，或者(iv) 与税率低于印度尼西亚的司法辖区的关联方进行交易。

此外，在申报纳税年度的前一个纳税年度中，居民公司如果有资格成为合并总收入至少为11万亿印尼盾的企业集团的母公司，则必须准备一份CbC报告、一份主文件和一份本地文件。

居民公司必须提供必要的信息，以确定他们是否有义务通过DGT的网上平台，以电子方式提交CbC报告。申报回执必须附在企业所得税年度纳税申报表上。

Indonesia has introduced the three-tiered approach for transfer pricing documentation, namely, master file, local file and country-by-country (CbC) report. The master file and the local file are mandatory where the resident company has related party transactions and has: (i) gross revenue in the preceding tax year exceeding IDR 50 billion, (ii) tangible goods transactions with related parties in the preceding tax year exceeding IDR 20 billion, (iii) interest, royalties, services or other transactions involving intangibles with related parties in the preceding tax year exceeding IDR 5 billion; or (iv) transactions with affiliated parties located in jurisdictions with a tax rate lower than that in Indonesia.

In addition, a resident company that qualifies as a parent entity of a business group with consolidated gross revenue of at least IDR 11 trillion in the tax year preceding the reported tax year, must prepare a CbC report, along with the master file and the local file.

Resident companies must provide the necessary information to ascertain whether they have an obligation to submit a CbC report by filing an electronic notification via the DGT's online platform. The receipt for the filing must be attached to the annual CIT return.

6.0 企业合规

Compliance for corporations

6.1 纳税年度

标准的纳税年度是日历年。如果要使用不同的纳税年度，则需要获得税务总局的批准。

6.2 合并申报

不允许合并报表；每个公司必须提交单独的税务报表。

6.3 申报要求

印度尼西亚采用所得税自我评税制度。每月企业所得税分期付款的截止日期为次月15日。预扣税的截止日期为次月10日。年度企业所得税必须在提交相关纳税申报表之前缴纳。每月的所得税申报表必须在次月的20日前提交。企业年度纳税申报表必须在会计年度结束后的四个月内提交，但最晚可延长两个月。

6.4 处罚

罚款根据情况而异，例如税款延迟缴纳、延迟申报、税款不足和自愿修正申报。最常见的罚款是对未缴税款的利息，最长可处以24个月，利率根据财政部设定的月利率变动。

6.5 裁决

纳税人可以要求税务总局确认税法的适用情况或不明确的特定程序。税务总署没有对此类请求作出回应的时限。这项裁决只适用于提交申请的纳税人。

6.1 Tax year

The standard tax year is the calendar year. Approval from the DGT is required to use a different tax year.

6.2 Consolidated returns

Consolidated returns are not permitted; each company must file a separate tax return.

6.3 Filing requirements

Indonesia uses a self-assessment system for CIT purposes. The deadline for payment of the monthly CIT installments is the 15th day of the following month. The deadline for payment of withholding tax is the 10th day of the following month. Annual CIT payments must be made before the relevant tax returns is filed. Monthly returns must be filed by the 20th day of the following month and annual returns within four months of the end of the bookkeeping year, although the deadline may be extended by up to two months.

6.4 Penalties

Penalties vary depending on the situation, such as late payment of tax, late filing, tax underpayment, and voluntary amendment of returns. The most common penalty is interest on underpaid tax, which may be imposed for a maximum of 24 months, and is charged at a variable rate linked to the predetermined monthly interest rate set by the MoF.

6.5 Rulings

A taxpayer may request confirmation from the DGT regarding the application of the tax law or a particular procedure where this is unclear. There is no timeframe for the DGT to respond to such requests. The ruling applies only to the taxpayer who files the request.

7.0 个人税收

Individual taxation

7.1 征税原则

居民个人应根据其全球总收入减去免税额扣除和非应税收入之后纳税。非居民只对印度尼西亚来源收入征税。只要满足某些要求，在成为印度尼西亚纳税居民后，在印度尼西亚居住的外国公民在前四年内只对印度尼西亚来源的收入征税。

7.2 居民纳税人

个人在任何12个月内在印度尼西亚居住183天或以上，在印度尼西亚居住并打算在印度尼西亚居住，则该个人为印度尼西亚纳税居民。如果一个人在印度尼西亚停留不到183天，且不在该国居住，则他/她是非居民。非居民无需进行税务登记。

7.3 申报主体

所有个人税务居民（包括外籍人士）必须进行税务登记。豁免情况包括收入低于非应税收入门槛的个人、不具备个人税务居民资格的个人或与丈夫共同履行纳税义务的已婚妇女。一个家庭被视为一个经济个体，但配偶间有婚前协议或已婚女性与丈夫选择分开履行纳税义务则注册一个单独的税号。

7.4 应纳税所得额

应税收入包括来自就业的报酬、企业利润和资本收益。

7.1 Basis

A resident individual is taxed on worldwide gross income, less allowance deduction and nontaxable income. A nonresident is taxed only on Indonesia-source income. A foreign citizen who is a tax resident of Indonesia is taxed only on Indonesia-source income for the first four years after becoming tax resident in Indonesia, provided that certain requirements are met.

7.2 Residence

An individual is an Indonesian tax resident if the individual resides in Indonesia, is present in Indonesia, for 183 days or more in any 12-month period, or is present in Indonesia and intends to reside in Indonesia. An individual who is present in Indonesia for less than 183 days and has no intention to reside in the country, is a non resident and is not required to register for tax purposes.

7.3 Filing status

All individual tax residents (including expatriates) must register for tax purposes. Exemptions are available for individuals earning less than the nontaxable income threshold, those who do not qualify as individual tax residents, and married women who fulfill their tax obligations jointly with their husband. A family is considered a single economic unit. Separate filing is allowed where there is a prenuptial agreement between the spouses or where a married woman elects to fulfill her tax obligations separately from her husband.

7.4 Taxable income

Taxable income includes remuneration from employment, business profits, and capital gains.

7.5 资本利得

居民个人取得的资本收益通常视为普通应税收入。在印尼证券交易所上市的股票交易所得收益，需缴纳按交易总值的0.1%的最终税款。首次公开募股时，创始人股份基于股价应缴纳0.5%的附加税。出售土地和/或建筑物的收益应按销售收入的2.5%缴纳所得税。

7.6 扣除与减免

从事经营业务的个人可以从业务收入中扣除费用。如果费用是为了赚取、收集和维持应税收入而发生的，则一般可以扣除。税务居民、居民配偶和至多三名受托养子女提供个人税收减免。

7.7 税率

年度应税收入前 6,000 万印尼盾的个人税率为 5%；金额的 15% 超过 6,000 万印尼盾至 2.5 亿印尼盾；金额超过 2.5 亿印尼盾至 5 亿印尼盾的，征收 25%；金额超过 5 亿印尼盾至 50 亿印尼盾的金额为 30%；超过 50 亿印尼盾的金额为 35%。

由个人从事业务活动获得的所有收入（除了某些独立个人服务），如果在税年内不超过48亿印尼盾，将缴纳0.5%的最终所得税。个人税收居民可以通过向税务总局提交通知，选择适用标准个人所得税率。

7.5 Capital gains

Capital gains earned by resident individual generally are taxed as ordinary taxable income. Gains on shares listed on the Indonesia Stock Exchange are subject to a final tax of 0.1% of the gross transaction value. An additional final tax rate of 0.5% applies to founder shares based on the share price at the time of an IPO. Gains on the disposal of land and/or buildings are subject to income tax at 2.5% of the sale proceeds.

7.6 Deductions and allowances

An individual who carries on a business may deduct expenses from business income. Expenses generally are deductible if they are incurred for the purposes of earning, collecting, and maintaining taxable income. Personal tax reliefs are provided for the individual resident, the individual's spouse, and up to three dependent children.

7.7 Rates

Individual tax rates are 5% on the first IDR 60 million of annual taxable income; 15% on amounts exceeding IDR 60 million up to IDR 250 million; 25% on amounts exceeding IDR 250 million up to IDR 500 million; 30% on amounts exceeding IDR 500 million up to IDR 5 billion; and 35% on amounts exceeding IDR 5 billion.

All income earned or received by an individual carrying out business activities (except certain independent personal services) that does not exceed IDR 4.8 billion within a tax year is subject to a 0.5% final income tax. Individual tax residents may opt to be subject to the standard individual income tax rates by submitting a notification to the DGT.

8.0 个人的其他税收 Other taxes on individuals

8.1 资本税

除了土地税和建筑税外，没有资本或资产税，但需缴纳各种登记费。

8.1 Capital duty

There are no duties on capital or assets, apart from the land and building tax, but various registration fees apply.

8.2 印花税

特定文件 将被征收印花税，其名义金额为10,000印尼盾

8.2 Stamp duty

Certain documents are subject to stamp duty at a nominal amount of IDR 10,000.

8.3 资本取得税

土地或建筑物的收购税款最多为收购价值的5%或NJOP，以较高者为准，适用于获取价值超过6000万印尼盾的土地或建筑物权益。

8.3 Capital acquisitions tax

A land and building acquisition duty of a maximum of 5% of the higher of the acquisition value or the NJOP is payable when a person obtains rights to land or a building with a value greater than IDR 60 million.

8.4 不动产税

土地、房产和永久性建筑物每年应缴纳不动产税。税率通常不超过相关当局确定的农村和城市地区财产预估销售价值的0.5%。

8.4 Real property tax

Land and building tax is payable annually on land, buildings and permanent structures. The rate is not more than 0.5% of the estimated sales value of the property in rural and urban areas, as determined by the relevant authority.

8.5 继承税/遗产税

无

8.5 Inheritance/estate tax

There is no inheritance tax or estate tax

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

There is no net wealth tax or net worth tax

8.7 社会保障

在印尼，受雇的居民个人必须缴纳社会保障（养老储蓄）的月薪的2%，以及养老金计划的1%。受雇个人还必须缴纳医疗保险金，金额为月薪的1%（有月度上限）。员工如增加其他家庭成员，每月需增加1%的缴费。对于外籍人士来说，缴纳养老金计划是非强制性的。

8.7 Social security

Employed resident individuals must make social security contributions (old age savings) of 2% of monthly compensation, and a pension plan contribution of 1%. An employed individual also is required to make a healthcare contribution of 1% of monthly compensation (subject to a monthly cap). An employee may add other family members. In return for an additional 1% contribution per family member, per month. The contribution to the pension plan is not mandatory for expatriates.

9.0 个人税收合规

Compliance for individuals

9.1 纳税年度

纳税年度为日历年。

9.1 Tax year

The tax year is the calendar year

9.2 申报缴纳

印尼的个人所得税仅在国家一级征收。雇主负责计算、扣除和缴纳员工工资和其他报酬的税款。大多数非薪资纳税人需要自行评估其应税收入。个人所得税年度申报截止日期为当年日历年结束后的3月31日，但最长可延长两个月。个人居民如果从事业务或独立职业，营业额不超过一定门槛，则可以选择豁免记账要求，只需维护收入记录。在这种情况下，应纳税所得额是以核定利润为基础进行评估的。

9.2 Filing and payment

Individual income taxes in Indonesia are imposed only at the national level. The employer is responsible for calculating, deducting, and remitting tax due on employees' salaries and other remuneration. Most nonsalaried taxpayers assess their own taxable income. The annual individual tax return is due by 31 March following the end of the relevant calendar year, but the deadline may be extended for up to two months. Individual residents who conduct a business or independent profession with turnover not exceeding a certain threshold may elect to be exempt from the bookkeeping requirement, and only need to maintain records of revenue. In such cases, taxable income is assessed based on deemed profits.

9.3 罚款

罚款视情况而定，如迟交税款、少交税款和自愿修改申报表。最常见的处罚是欠税利息，最长可征收24个月，将按与财政部设定的预定月利率挂钩的浮动利率收取。

9.3 Penalties

Penalties vary depending on the situation, such as late payment of tax, late filing, tax underpayment and voluntary amendment of returns. The most common penalty is interest on underpaid tax, which may be imposed for a maximum of 24 months and is charged at a variable rate linked to the predetermined monthly interest rate set by the MoF.

10.0 增值税

Value added tax

10.1 应税交易

增值税 (VAT) 是根据应税事件征收的, 即应税货物和/或应税服务的“交付”。这包括在印尼海关领土内 (受印度尼西亚海关法约束的印度尼西亚领土内) 交付应税货物和/或应税服务, 进口应税货物, 利用印尼境外应税无形资产和/或境外应税服务, 以及增值税纳税人出口应税货物和/或应税服务。增值税适用于所有制造的商品, 无论是本地生产还是进口。制造被定义为改变商品的原始形式或性质、创造新商品或增加商品生产力的任何活动。对某些地区的交付 (例如自由区或保税区) 可能享有特定的增值税优惠措施。某些货物和服务在增值税方面是免税的。

通过电子系统 (PMSE) 进行的交易需缴纳增值税。税务总局可以任命一个满足某些条件的外国电子商务方作为其在印度尼西亚交易的 PMSE 增值税收集者。

除增值税外, 某些被视为“奢侈品”的商品还需缴纳奢侈品销售税 (LST)。

10.1 Taxable transactions

VAT is levied on taxable events, i.e., on the “delivery” of taxable goods and/or taxable services. This consists of delivery of taxable goods and/or taxable services within Indonesian customs territory (territory in Indonesia that is subject to Indonesian Customs Law), import of taxable goods, utilization of offshore taxable intangible goods and/or offshore taxable services in Indonesia, and export of taxable goods and/or taxable services by a VAT entrepreneur. VAT applies equally to all manufactured goods, whether produced locally or imported. Manufacturing is defined as any activity that changes the original form or nature of a good, creates a new good, or increases a good's productivity. Deliveries to certain areas (e.g., a free zone or bonded zone) may enjoy certain VAT incentives. Certain goods and services are nontaxable for VAT purposes.

Transactions carried out via electronic systems (perdagangan melalui sistem elektronik or PMSE) are subject to VAT. The DGT can appoint an e-commerce party that meets certain criteria to be the PMSE VAT collector for its transactions in Indonesia.

In addition to VAT, certain goods considered as “luxury” items are subject to luxury-goods sales tax (LST).

10.2 税率

增值税的标准税率为11%。出口应税有形货物、应税无形货物和应税服务的增值税税率降至0%。某些交付的应税货物和/或应税服务适用特殊的增值税税基。

奢侈品税 (LST) 税率从10%到200%不等，具体取决于奢侈品的类型。奢侈品的出口适用0%的奢侈品税。

10.3 登记

在一个财政年度内交付的应税货物和/或应税服务超过4.8亿印尼盾的企业必须注册为增值税纳税人，并在交付应税货物和/或应税服务时开具增值税发票。

10.4 申报缴纳

每个月的增值税申报表必须在下个月底之前申报，而每个月的增值税缴纳截止日期在申报增值税申报表之前。

使用境外应税无形商品或者应税服务缴纳自评增值税的截止日期为增值税到期日的次月15日。

10.2 Rates

The standard rate of VAT is 11%. The VAT rate is reduced to 0% for exports of taxable tangible goods, taxable intangible goods, and taxable services. Certain deliveries of taxable goods and/or taxable services are subject to special VAT base.

LST rates range from 10% to 200%, depending on the type of luxury goods. Export of luxury goods are subject to 0% LST.

10.3 Registration

Entrepreneurs who deliver taxable goods and/or taxable services exceeding IDR 4.8 billion in a fiscal year must register for VAT purposes and issue VAT invoices on the delivery of taxable goods and/or taxable services.

10.4 Filing and payment

A monthly VAT return must be filed by the end of the following month, while the monthly VAT payment deadline is before the VAT return is filed.

The deadline for payment of self-assessed VAT on the utilization of taxable intangible goods or taxable services from abroad is the 15th day of the month following the period when the VAT becomes due.



老挝税务重点

Laos Tax Highlights

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1.0 投资基本情况

Investment basics

1.1 货币

老挝基普 (LAK)。

1.1 Currency

Lao Kip (LAK).

1.2 外汇管制

外国企业可以在其企业银行账户下存入老挝基普或外国货币。老挝银行限制外币的境内支付并限制老挝基普和外国货币的资金兑换。目前，老挝银行只允许民众在商业银行兑换外币。

1.2 Foreign exchange control

Foreign enterprises may deposit both LAK and foreign currencies in their bank accounts under the enterprise's name. The Bank of Laos restricts domestic payments in foreign currencies and limits the funds exchanged from LAK to foreign currencies. Currently, the Bank of Lao PDR allow people to exchange foreign currency at commercial bank only.

确定价格结构、宣布或宣传价格、支付和收取产品价格和服务费，包括通过电子商务渠道或市场、购买车辆、豪华/贵重物品和咨询费，均以老挝基普为准。

The determination of the price structure, announcement or advertising prices, payment and collection of product prices and service fees, including through electronic business channels or marketplace, purchase vehicles, luxury/valuable items and consulting fees, shall be Laos KIP.

1.3 会计原则/财务报表

老挝财务报告准则 (LFRS) 现已在2021年对非公共利益实体全面执行。但是，银行、金融机构和上市公司必须使用国际财务报告准则 (IFRS)。财务报表必须每年向会计和税务部门提交。

1.3 Accounting principles/financial statements

The Lao Financial Reporting Standards (LFRS) is now fully enforced for non PIE entities in 2021. However, the use of the International Financial Reporting Standards (IFRS) is mandated for banks, financial institutions, and listed companies. Financial statements must be filed annually with the accounting and tax authorities.

备注：老挝人民民主共和国修订后的《会计法》于2023年底获得国民议会批准，可能会在2024年中期公布并正式实施。

Note: The amended Accounting Law 2024 was approved by National Assembly of Lao PDR at the end of 2023, may announce and public enforce in mid of 2024.

1.4 主要商业实体

包括公众/私人有限公司，合伙企业，个体企业（独资企业），代表办公处和外国公司的分支机构。

1.4 Principal business entities

These are the public/private limited company, partnership, individual enterprise (sole proprietorship), representative office and branch of a foreign company.

2.0 企业税收 Corporate taxation

2.1 居民纳税人

税收上的居民尚无定义，但老挝的税收协定将常设机构定义为企业开展全部或部分业务的固定营业地点。在老挝法律下成立的实体通常对其全球收入征税，无论其收入来源。在老挝经营业务的外国实体，其在老挝的收入需要征税。

2.2 征税原则

所得税法规定，税收适用于全球范围。分支机构的征税方式与子公司相同。

2.3 应纳税所得

境内和外国企业都需缴纳企业所得税，并对各类商业活动中所取得的收入征收。

企业所得税的应纳税所得一般按商业活动的利润总额加上税法规定不可扣除的费用，减去税法规定的可允许扣除项目计算。不遵守会计准则或提交不完整的纳税申报和付款给非居民外国供应商的纳税人，都需要缴纳强制性利润税，根据年度总收入乘以每种经营活动对应的利润率，再乘以企业所得税率计算得出。

2.4 股息税

如果股息已被征收所得税，则股息收入不属于应税收入，可以不用计算征收企业所得税。

2.1 Residence

There is no general definition of residence for tax purposes in Laos. However, Laos' tax treaties defines a permanent establishment as a fixed place of business through which the business of an enterprise is wholly or partly carried on. Entities incorporated under Laos law generally are taxed on their worldwide income, regardless of the source. Foreign entities carrying on a business in Laos are subject to tax on their income derived in Laos.

2.2 Basis

The income tax law specifies that taxation applies on a worldwide basis. Branches are taxed in the same way as subsidiaries.

2.3 Taxable income

Corporate income tax is collected from domestic and foreign businesses and is imposed on income from all types of business activities.

Taxable income for corporate income tax purposes generally is calculated as net income from business activities, plus nondeductible expenses, less allowable deductions as prescribed by the tax law. Taxpayers that do not follow accounting standards or that file an incomplete tax declaration and payment to nonresident overseas suppliers are subject to a mandatory profit tax, which is deemed to be the annual gross profit multiplied by the profit ratio for each type of activity and multiplied by the corporate income tax rate.

2.4 Taxation of dividends

Dividend income is not taxable income and not subject to the calculation of corporate income tax if the dividend distribution was paid income tax already.

2.5 资本利得

所得税法中没有对资本利得进行专门规定。然而，出售股份（除了证券交易所上市的股票适用税务豁免）的收入需按卖出价格征收2%的所得税。

出售土地和转让土地使用权，建筑物或具有被视为实体资产的土地连带建筑物所得的收益也须缴纳企业所得税。

2.6 亏损

按照会计制度申报的纳税人，如果获得国家审计机关或者独立的外部审计师的审计证明，并经税务机关批准，可以结转五年的亏损。因自然灾害亏损的种植业、农业企业，可以连续10年结转亏损以抵消营业利润。亏损不得向以往年度追溯调整。

2.7 税率

企业所得税的标准税率为20%。其它税率如下：

- 自愿进行增值税登记的微型企业在3年内适用0.1%的税率。
- 对自愿进行增值税登记的新成立的小型适用3%的税率，为期3年。
- 对自愿进行增值税登记的新成立的中型企业适用5%的税率，为期3年。
- 5%的税率适用于在教育、保健和创新领域开展业务活动的实体；

2.5 Capital gains

There is no specific mention the capital gains rule under the law on income tax. However, income from the sale of shares (other than shares listed on the securities exchange, which are exempt from tax) is subject to income tax at a rate of 2 percent, imposed on the sales price.

Gains from the sale of land and transfer of land use rights, structures, or land that has structures that are considered asset of the entity is subject to corporate income tax.

2.6 Losses

Taxpayers that follow an accounting system may carry forward losses for five years if they obtain an audit certification from a state audit organization or an independent external auditor and approval from the tax authorities. Plantation and agriculture businesses that incur losses as a result of a natural disaster may carry forward the losses to offset their operating profit for 10 consecutive years. The carry-back of losses is not permitted.

2.7 Rate

The standard corporate income tax rate is 20%. Other rates are as follows:

- A 0.1% rate applies for period 3 years for micro enterprise who registers the enterprise registration certificate "ERC" and voluntarily enters in Value Added Tax system.
- A 3% rate applies for period 3 years for newly established small-sized enterprise who voluntarily enters in Value Added Tax system.
- A 5% rate applies for period 3 years for newly established medium-sized enterprise who voluntarily enters in Value Added Tax system.
- A 5% rate applies to entities that conduct business activities in the education, health care, and innovation sectors;

- 13%的税率（所得税法第16条）适用于在股票市场上注册的公司（即从注册之日起的前四年）。在新技术和绿色能源领域开展业务活动的实体也可享用7%的税率；
- 22%的税率适用于生产、进口和供应烟草制品的实体；
- 2022年，采矿业并无特定企业所得税率。采矿业务的企业将可能适用与老挝政府特许权协议阐明的所得税税率。若无，20%的标准企业所得税率将适用。
- 未进行增值税注册的微型企业，其税率范围为1%至3%，取决于其收入金额和业务活动类型。收入低于5千万老挝基普的实体可免征所得税。
- 13% rate (Article 16 of Law on Income Tax) applies for companies that are registered on the stock market for the first four years from the date of registration. A 7% rate also applies to entities that conduct business activities in the new technology and green energy sectors;
- A 22% rate applies to entities that produce, import, and supply tobacco products;
- In 2022, there is no CIT rate for mining. It seems that the CIT rate for mining business is complied with Concession Agreement with Lao government. If no, it will comply with normal CIT rate of 20%.
- Micro enterprise that are not registered for VAT purposes are subject to rates ranging from 1% to 3%, depending on the amount of income and the type of business activity. Entities with income below LAK 50 million are exempt from income tax.

2.8 附加税

无

2.9 替代性最低税

无

2.10 境外税收抵免

老挝国内税法不提供外国税收抵免；但是，税收协定可能会提供减免。

2.11 参股免税制度

无

2.12 控股公司特别制度

无

2.13 税务优惠

针对特定领域中特定产业的投资可能获得利润税豁免或减免。

2.8 Surtax

No

2.9 Alternative minimum tax

No

2.10 Foreign tax credit

Lao domestic law does not provide for a credit for foreign taxes. Tax treaties, however, may provide for relief.

2.11 Participation exemption

No

2.12 Holding company regime

No

2.13 Incentives

Profit tax exemptions or reductions may be available for investments in certain sectors in certain areas.

3.0 预提税 Withholding tax

3.1 股息

支付给境内和外国个人或法定实体的股息需缴纳10%的预提税。根据税收协定，对非纳税居民所征收股息的预提税税率可能会降低。

3.2 利息

支付给境内和外国个人或法定实体（银行和金融机构除外）的利息需缴纳10%的预提税。但是，对于存款，政府债券和公司债券的利息是免税的。根据税收协定，对支付给非纳税居民利息的预提税税率可能会降低。

3.3 特许权使用费

支付给境内和外国个人和法定实体的特许权使用费需缴纳5%的预提税。根据税收协定，对支付给非纳税居民特许权使用费的预提税率可能会降低。

3.4 技术服务费

支付给外国供应商的服务费将被征收3%的预提税。

3.5 分支机构利润汇出税

无

3.6 其他

外国企业或个人取得来自老挝境内营业活动的收入，老挝境内企业向其支付时应预扣利润税。税率依据产生收入的活动而不同。

3.1 Dividends

Dividends paid to domestic and foreign individuals and legal entities are subject to a 10 percent withholding tax. The withholding tax rate on dividends paid to nonresidents may be reduced under a tax treaty.

3.2 Interest

Interest paid to domestic and foreign individuals and legal entities (except for banks and financial institutions) is subject to a 10 percent withholding tax. However, interest earned on deposits, government bonds and debentures is exempt. The withholding tax rate on interest paid to a nonresident may be reduced under a tax treaty.

3.3 Royalties

Royalties paid to domestic and foreign individuals and legal entities are subject to a 5 percent withholding tax. The withholding tax rate on royalties paid to a nonresident may be reduced under a tax treaty.

3.4 Technical service fees

Service fees paid to foreign supplier are subject to a withholding tax 3 percent.

3.5 Branch remittance tax

No

3.6 Other

A Lao company must withhold profit tax from any payments to a foreign entity or an individual for business activities that generated income in Laos. The rates vary depending on the activity that generated the income.

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

无

4.1. Capital duty

No

4.2 工资税

雇主需预扣雇员的就业收入的所得税并在下个月20日前汇给雇主注册的税务机构。

4.2 Payroll tax

Tax on employment income is withheld by the employer and remitted to the tax authorities where the employer is registered by the 20th day of the following month.

4.3 不动产税

土地税以不同的税率征收。

4.3 Real property tax

A tax on land is levied at varying rates.

4.4 社会保障

雇主必须以其员工每月总月薪和其他福利的6%缴纳社会保险，每名员工每月最高为270,000老挝基普。用于计算社会保险的员工的总月薪和其他福利上限为450万基普。员工个人的缴纳率为5.5%。每月最高24.75万基普。

4.4 Social security

The employer must contribute to social security at a rate of 6 percent of the total monthly salary and other benefits paid to its employees, up to a maximum of LAK270,000 per month per employee. The employee's monthly salary and other benefits for purposes of the social security contribution is capped at LAK4.5 million. The employee's contribution is 5.5 percent. Up to a maximum of LAK247,500 per month.

4.5 印花税

文件注册费适用于不同税率。

4.5 Stamp duty

Document registration fees apply at varying rates.

4.6 转让税

无

4.6 Transfer tax

No

4.7 其他

对开展危害环境活动的个人、法定实体和组织征收环境税。

4.7 Other

Environmental tax is levied on Individuals, legal entities, and organizations that conduct activities that harm the environment.

特定产品征收的消费税税率从0%到220%不等。

Excise tax is imposed on certain products at rates ranging from 0% to 220% percent.

5.0 反避税规则 Anti-avoidance rules



5.1 转让定价

老挝的现行转让定价立法参考了经合组织的转让定价规则。但是，目前还没有建立起执行机制。

5.1 Transfer pricing

Current legislation makes reference to the OECD transfer pricing rules. However, there currently is no mechanism in place for enforcement.

5.2 资本弱化

无

5.2 Thin capitalisation

No

5.3 受控外国公司

无

5.3 Controlled foreign companies

No

5.4 信息披露要求

无

5.4 Disclosure requirements

No

6.0 企业合规 Compliance for corporations

6.1 纳税年度

一般情况下，纳税年度为日历年，但如果业务活动已经停止、出售或转让，或者纳税人经财政部批准并得到会计和税务机关的确认，则可以使用除日历年以外的纳税年度。

6.2 合并申报

企业所得税可以合并申报和缴纳。其他纳税申报则必须个别单独提交。

6.3 申报要求

财务报表和纳税申报表应在纳税年度之后的3月31日前提交。纳税人必须每半年预缴一次企业所得税。上半年6个月的首次付款须在7月20日或之前支付；下半年6个月的第二笔付款须在次年1月20日或之前支付。

小型实体和微型企业的企业所得税可能按月、按季、按半年或全年支付，具体取决于与税务机构的合同。

应纳所得税（企业所得税除外）的收入一般在付款时需缴纳。租赁收入的收款方需要在收到款项的15个工作日内支付税款。其他收入（即包括股息、贷款利息、知识产权收入和资本利得），付款人通常需要在交易后15个工作日内代扣代缴税款。

6.1 Tax year

The tax year generally is the calendar year, except in cases where business activities have ceased or have been sold or transferred, or if the taxpayer has approval from ministry of finance, and then acknowledged by accounting and tax authorities to use a tax year other than the calendar year.

6.2 Consolidated returns

Consolidated returns are allowed for corporate income tax filing and payment. Other tax filings must be made on a separate basis.

6.3 Filing requirements

Financial statements and tax returns are due by 31 March of the year following the tax year. The taxpayer must make advance payments of corporate income tax on a semi-annual basis. The first payment covering the first six months of the year must be made on or before 20 July and the second payment covering the last six months of the year must be made on or before 20 January of the following year.

Corporate income tax for small entities and micro enterprises may be due on a monthly, quarterly, biannual or annual basis, depending on their contract with the tax authorities.

Income that is subject to income tax (other than corporate income tax) generally is subject to tax at the time of payment. The recipient of leasing income is required to pay the tax on payments received within 15 working days of the payment. Otherwise (i.e., for income including dividends, interest on loans, income from intellectual property and capital gains), the payer generally is required to withhold and pay the tax within 15 working days of the transaction.

6.4 处罚

逾期缴纳税款每日将被处以0.1%的罚款，罚款金额不受税款差额限制。

对于漏报税款或发行不正确或不完整的税务发票，将按照应纳税款金额的50%处以罚款。

在追收所得税的情况下，未清偿的所得税金额将采取以下措施：

- 第一次执行通知，罚款金额为应缴所得税金额的30%；
- 第二次执行通知，罚款金额为应缴所得税金额的60%；
- 第三次执行通知，罚款金额为应缴所得税金额的100%。

6.5 裁决

可以向税务机关申请特定或一般的(“无名”)裁决。特定或一般裁决不一定适用于另一实体。

6.4 Penalties

A fine of 0.1 percent of the payable amount per day applies for the late payment of taxes, which is not capped at the amount of the tax shortfall.

A penalty is imposed for underreporting or for the issuance of incorrect or incomplete tax invoices, at a rate of 50% of the tax payable amount.

In case of TA's chasing, the outstanding amount of income tax shall be taken the following actions:

- fine of thirty percent (30%) of payable income tax amount for the first enforcement notice;
- fine of sixty percent (60%) of payable income tax amount for the second enforcement notice; and
- fine of one hundred percent (100%) of payable income tax amount for the third enforcement notice.

6.5 Rulings

Specific or general(“No name”) rulings can be requested from the tax authorities. A specific or general ruling may not be applicable to another entity.

7.0 个人税收

Individual taxation

7.1 征税原则

并无规定说明是按地域或全球收入征税。

7.1 Basis

There are no provisions that specify whether taxation applies on a territorial or a worldwide basis.

7.2 居民纳税人

个人所得税并没有对纳税居民有定义，但是如果个人在老挝居住至少183天，就可以对其在老挝赚取的收入征税，除非该个人是外国人并且适用特定的税收协议。

7.2 Residence

Residence is not defined for personal tax purposes, but individuals who reside in Laos are subject to tax on income earned in Laos if they have stayed in the country at least 183 days, unless the individual is a foreigner and a tax treaty applies.

7.3 申报主体

不允许联合申报。

7.3 Filing status

Joint filing is not permitted.

7.4 应纳税所得额

就业收入需缴纳所得税，除非另有豁免，而自营收入需缴纳企业所得税（见上述“企业所得税”）。

7.4 Taxable income

Employment income is subject to income tax unless otherwise exempt, while self-employment income is subject to corporate income tax (see “Corporate taxation,” above).

股息、贷款利息、特许权使用费、资本利得、租赁收入、自由职业者收入、在线销售收入等通常需缴纳所得税，除非适用豁免。

Dividends, interest on loans, royalties, capital gains, leasing income, freelance income, income from online sales, etc. generally are subject to income tax, unless an exemption applies.

7.5 资本利得

出售股份（除了证券交易所上市的股票可以税务豁免）的收入需按出售价格的2%征收所得税。

出售土地以及转让土地使用权、建筑物或土地连带建筑物使用权的收入，须按售价的2%缴纳所得税。

7.6 扣除与减免

如果雇员每年向无法工作且没有收入的合格受抚养人（即父母或18岁以下的子女）提供经济支持，可以获得税务扣除。每个纳税人最多可以为三个受抚养人的经济支持进行扣除。每个受抚养人的上限为500万基普，或每年总计上限1500万基普。

以现金或实物形式发放的津贴应缴纳个人所得税。基本月薪不超过200万基普的雇员所获得的加班费可免征个人所得税。

7.7 税率

每月收入低于130万老挝基普的收入部分和每月员工社会保障金缴纳部分可以免于征收所得税。

就业收入需按从0%至25%的累进税率缴纳所得税。其它类型的收入需在付款时缴纳所得税。

7.5 Capital gains

Income from the sale of shares (other than shares listed on the securities exchange, which are exempt from tax) is subject to income tax at a rate of 2 percent, which is imposed on the selling price.

Income from the sale of land and from transfers of land use rights, structures or land that has structures is subject to income tax at a rate of 2% imposed on the selling price.

7.6 Deductions and allowances

Employees may get a tax deduction if they provide annual financial support to qualified dependents (i.e., parents or children under 18 years old) who are unable to work and have no income. The deduction is allowed for up to three dependents per taxpayer, capped at LAK 5m per dependent or LAK 15m per year.

Allowances in cash or in kind are subject to individual income tax. However, overtime received by an employee whose basic monthly salary does not exceed LAK 2 million is exempted from individual income tax.

7.7 Rates

Monthly income of less than LAK1.3 million and monthly employee social security contributions are exempt from income tax.

Employment income is subject to tax at progressive rates ranging from 0 to 25 percent. Other types of income are subject to income tax at the time of payment.

8.0 个人的其他税收

Other taxes on individuals

8.1 资本税

无

8.1 Capital duty

No

8.2 印花税

文件注册费适用不同税率。

8.2 Stamp duty

Document registration fees apply at varying rates.

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

土地税以不同的税率征收。

8.4 Real property tax

A tax on land is levied at varying rates.

8.5 继承税/遗产税

对从祖父母、父母、配偶、兄弟姐妹、子女、儿媳或孙子以外的人继承的资产征收2%的所得税。

8.5 Inheritance/estate tax

A 2% income tax is imposed on assets inherited from a person other than a grandparent, parent, spouse, sibling, child, child-in-law, or grandchild.

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

No

8.7 社会保障

员工必须缴纳其每月薪资的5.5% 给社会保障金，最高额为每月450万老挝基普。每月最高24.75万基普。

8.7 Social security

The employee's monthly salary and other benefits for purposes of the social security contributions is capped at LAK 4.5 million. The employee's contribution is 5.5%. Up to a maximum of LAK247,500 per month.

8.8 其他

对开展危害环境活动的个人，法人实体和组织征收环境税。

8.8 Other

Environmental tax is levied on individuals, legal entities and organisations that conduct activities that harm the environment.

9.0 个人税收合规

Compliance for individuals

9.1 纳税年度

日历年度。

9.1 Tax year

Calendar year.

9.2 申报缴纳

雇主通常负责代扣代缴就业收入的所得税，并在次月20日或之前向其注册的税务机构缴纳该税款。年度个人所得税须在次年3月31日或之前申报和付清。其它类型的收入通常需缴纳预提税，纳税时间是在交易后的15日到期。

9.2 Filing and payment

Employers generally are responsible for withholding the tax due on employment income and for remitting the tax to the tax authorities where they are registered on or before the 20th day of the following month. Annual individual income tax filing and payment is required on or before 31 March of the following year. Other types of income generally are subject to withholding tax, which is due within 15 days of the transaction.

9.3 罚款

雇主未能申报薪资所得税，罚金为每天应付税款的0.1%。逾期申报每月罚款50万基普。对于税务评估期间查出薪资所得税少缴，将处以应纳税额50%。

9.3 Penalties

A fine of 0.1 percent of the payable amount per day applies to an employer for failure to file the salary income tax return. A fine of LAK 500,000 per month applies for late filing. An underpayment of salary income tax discovered during a tax assessment is subject to a fine totaling 50% of the tax payable amount.

10.0 增值税

Value added tax

10.1 应税交易

在老挝境内销售商品，提供服务以及进口需征收增值税。

10.1 Taxable transactions

VAT is levied on the sale of goods and the provision of services in Laos, and on imports.

10.2 税率

2022年1月1日起，增值税的标准税率为7%。特定产品和服务是免税的，出口零税率。支付给非居民企业的服务费需征收7%的增值税（VAT）。

10.2 Rates

The standard rate is 7% with effect as from 01 January 2022 to forward. Certain goods and services are exempt, and a zero rate applies to exports. Service fees paid to a nonresident company are subject to 7% percent VAT.

10.3 登记

个人、法定实体和组织必须办理增值税登记，微型企业除外。

10.3 Registration

Individual, legal entities, and organizations must register for VAT, with exception of micro enterprises.

10.4 申报缴纳

1.进口货物应在进口检查站或国家财政部办公室或向国家财政部的银行账户缴纳增值税。

10.4 Filing and payment

1.Import goods shall pay VAT at the import checkpoint or the National Treasury office or at the bank account of the National Treasury;

2.在增值税系统中注册的个人、法人或组织应在次月20日前通过国家财政部办公室或在财政部账户所在的银行申报并缴纳税款。

2.Individual, legal entities or organizations conducting business which registered in VAT system shall submit file and pay not later than 20th of the following month through the National Treasury office or at the bank with a National Treasury account;

3.从非居民且未在老挝注册的实体购买服务，或从居民但未在老挝进行增值税注册的实体购买服务的，购买者必须扣缴相关增值税，有以下两种情况：

3.Purchaser of services from a non-resident and not registered in Lao PDR or purchased services from resident but non-registered in Lao PDR have to pay VAT and there are separate in two cases as follow:

3.1.在增值税系统中登记的个人、法律实体或开展业务的组织不得晚于次月20日缴纳增值税。

3.1. Individuals, legal entities or organizations conducting business which registered in the VAT system must not pay VAT later than 20th of the following month;

3.2.不在增值税系统内的个人、法人或开展业务的组织必须在向供应商付款后的15天内缴纳增值税。

3.2. Individual, legal entities or organizations conducting business that are not in the VAT system must pay VAT withing fifteen days after making a payment to supplier.

马来西亚税务重点 Malaysia Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

马来西亚令吉/马币 (MYR) 。

1.1 Currency

Malaysian Ringgit (MYR).

1.2 外汇管制

马来西亚维持一套外汇管制制度，该制度受其中央银行颁布的外汇管理条例约束。资本、利润、股息、特许权使用费、租金和佣金可以自由回流。

1.2 Foreign exchange control

Malaysia maintains a system of exchange controls that is subject to foreign exchange administration rules issued by its central bank. The repatriation of capital, profits, dividends, royalties, rents and commissions is freely permitted.

1.3 会计准则/财务报表

非私有实体必须遵守马来西亚财务报告准则。

1.3 Accounting principles/financial statements

Malaysian Financial Reporting Standards (MFRS) is mandatory for nonprivate entities.

私营实体强制采用马来西亚私营实体财务报告准则 (MPERS) 除非私营实体选择完全采用马来西亚财务报告准则。

Malaysian Private Entities Reporting Standards (MPERS) are mandatory for private entities, except for private entities that opt to adopt MFRS in its entirety.

1.4 主要商业实体

这些包括公共和私人有限责任公司，商业信托，有限责任公司合伙企业、合伙企业、独资企业和外国公司的分支机构。

1.4 Principal business entities

These are the public and private limited company, business trust, limited liability partnership, partnership, sole proprietorship, and branch of a foreign corporation.

2.0 企业税

Corporate taxation

2.1 纳税居民

公司的管理和控制权在马来西亚实施，则该公司是马来西亚的纳税居民。

2.2 征税原则

居民公司和有限责任公司要对在马来西亚产生的或来自马来西亚的收入征税，同时要对其在马来西亚收到的来自马来西亚以外的收入征税（在2022年1月1日之前，外国来源的收入一般是免税的，但在银行、保险、航空运输或航运部门开展业务的居民公司除外）。居民公司和有限责任公司从2022年1月1日至2026年12月31日收到的外国来源的股息收入是免税的，但必须满足其他特定条件【即收入已在原属司法管辖区征税，该地区的标准税率（headline tax）（即纳税年度内对股息征税的司法管辖区的最高企业所得税率）至少为15%，并且满足经济实质要求】。所有在马来西亚的非居民都免于对收到的所有外国来源的收入征税。

分支机构的纳税方式通常与子公司一样。由于外国公司的分支机构通常被视为非马来西亚纳税居民，除非可以证明其管理和控制权所在地在马来西亚，否则对其在马来西亚进行工作的项目合同所获得的收入可能会被支付方按照10%的税率（作为非居民承包商的应缴税款）加上3%的税率（作为非居民承包商的雇员应缴税款）进行预扣。该预提税可抵消所应缴纳的所得税。非马来西亚纳税居民通常也不适用于投资优惠和豁免。

2.1 Residence

A company is resident in Malaysia if its management and control are exercised in Malaysia.

2.2 Basis

Resident companies and limited liability partnerships are taxed on income accruing in or derived from Malaysia and generally are taxed on income received in Malaysia from outside Malaysia (prior to 1 January 2022, foreign-source income generally was tax exempt, except for resident companies carrying on a business in the banking, insurance, air transport, or shipping sectors). Foreign-source dividend income received by resident companies and limited liability partnerships from 1 January 2022 to 31 December 2026 is tax exempt, subject to certain other conditions being fulfilled [i.e., the income has been subject to tax in the jurisdiction of origin, the headline tax rate (the highest corporate tax rate in the jurisdiction of origin in the year the dividend is taxed) is at least 15%, and the economic substance requirements are fulfilled]. All nonresidents in Malaysia are exempt from the imposition of tax on all foreign-source income received.

Branches generally are taxed in the same way as subsidiaries. As branches of foreign corporations in Malaysia generally are treated as nonresidents unless it can be established that their management and control are exercised in Malaysia, tax on their income from payments under a project contract for work rendered in Malaysia may be withheld by the payer at a rate of 10% (on account of the tax payable by the nonresident contractor) plus 3% (on account of the tax payable by the nonresident contractor's employees), which is creditable against the income tax payable. Nonresidents also generally are not eligible for investment incentives and exemptions.

2.3 应税收入

应税收入包括所有从马来西亚取得的收入，包括企业的收益或利润、股息、利息、租金、特许权使用费、保险费或其他收入。来自马来西亚境外并在马来西亚收到的收入（即外国来源的收入）也应纳税，但居民公司和有限合伙企业从2022年1月1日至2026年12月31日收到的外国来源的股息收入除外，这些收入在满足其他特定条件的情况下可免税。（请参阅以上“征税原则”）

2.4 股息征税

马来西亚的所有公司都必须采用单层公司税制（STS）。在此税制下公司支付的股息，不再征税。

2.5 资本利得

处置不动产的利得会被征收不动产利得税。但是，自2024年1月1日起，不动产利得税豁免适用于已被征收资本利得税的利得。针对这个部分需要进一步澄清。在不动产利得税下，对于在马来西亚注册成立的公司，若在取得之日起三年内出售，税率为30%。若在取得后第四年和第五年出售，税率分别为20%和15%。若在取得后第六年或以后出售，税率为10%。对于在马来西亚境外注册成立的公司，若取得之日五年内出售，税率为30%，若在取得后第六年或及以后出售，税率为10%。自2024年1月1日起，出售

2.3 Taxable income

Taxable income comprises all earnings derived from Malaysia, including gains or profits from a business, dividends, interest, rents, royalties, premiums or other earnings. Income derived from outside Malaysia and received in Malaysia (i.e., foreign-source income) also is taxable, except for foreign-source dividend income received by resident companies and limited liability partnerships from 1 January 2022 to 31 December 2026, which is tax exempt, subject to certain other conditions being fulfilled (see “Basis” above).

2.4 Taxation of dividends

All companies in Malaysia are required to adopt the single-tier system (STS). Dividends paid by companies under the STS are not taxable.

2.5 Capital gains

Gains derived from the disposal of real property may be subject to real property gains tax (RPGT) in Malaysia. However, as from 1 January 2024, an exemption from RPGT could apply if the gains are subject to capital gains tax (CGT). Clarification is needed on this topic. If RPGT applies, for a company incorporated in Malaysia, the rate is 30% for such disposals of property made within 3 years after the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively, and 10% for disposals in the sixth year after acquisition and thereafter. For a company incorporated outside Malaysia, the rate is 30% for disposals made within five years and 10% for disposals in the sixth year and thereafter. Effective as from 1 January 2024, disposal of shares of a real property company are exempted from being subject to RPGT, given that such a disposal would be subject to CGT. However, a Labuan entity carrying on

不动产公司股份的利得将免除征收不动产利得税，前提是该利得将被征收资本利得税。然而，根据《1990年纳闽商业活动税法》第2B条文进行商业活动的纳闽实体，出售不动产公司股份的利得仍然需被征收不动产利得税。

根据国际领先实践，政府宣布自2024年1月1日起，对公司（和其他特定法律实体）处置资本资产征收资本利得税，税率取决于公司获得资本资产的时间以及资本资产是否位于马来西亚境内或境外。对于位于马来西亚境内的资本资产，仅对处置在马来西亚注册成立且非上市公司（*）的股份以及处置在马来西亚境内拥有不动产受控公司或另一家受控公司的股份所获得的收益或利润征收资本利得税。

资本资产类型	资本利得税率
在2024年1月1日之前取得且位于马来西亚境内得资本资产	纳税人可选择按应税收入的10%或按总处置价的2%
在2024年1月1日之后取得且位于马来西亚境内得资本资产	应税收入的10%
除上述以外资本资产（即外国资本资产）	企业的现行税率

*财政部于2023年12月29日公告了一项豁免令，为在马来西亚注册成立且非上市公司股份的处置提供了为期2个月的资本利得税豁免。该股份的处置应在2024年1月1日至2024年2月29日期间进行。

a business activity, as defined in Section 2B of the Labuan Business Activity Tax Act 1990 (LBATA) would still be subject to RPGT on the disposal of shares in a real property company.

In line with international leading practices, the government has announced the introduction of CGT on the disposal of capital assets by companies (and certain other legal entities) effective from 1 January 2024 at a rate depending on when the capital assets were acquired by the company and whether the capital assets are located in Malaysia or abroad. With respect to capital assets located in Malaysia, only gains or profits from the disposal of unlisted shares of companies incorporated in Malaysia (*) and shares of controlled companies incorporated outside Malaysia that hold real property located in Malaysia or shares of another controlled company would be subject to CGT.

Type of capital asset	Rate of CGT
Capital asset located in Malaysia acquired before 1 January 2024	10% of chargeable income or 2% of gross disposal price based on taxpayer's election
Capital asset located in Malaysia acquired after 1 January 2024	10% on chargeable income
Capital asset other than the above (i.e. foreign capital asset)	Prevailing rate for the company

* The Ministry of Finance gazetted an exemption order on 29 December 2023 to provide 2-months exemption from CGT in respect of gains or profits from the disposal of unlisted shares of companies incorporated in Malaysia. The disposal of shares shall be made on or after 1 January 2024 to 29 February 2024.

2.6 亏损

亏损可结转连续十个课税年 (YAs) (除非休眠公司的公司所有权发生实质性变化)。亏损不可向以前年度进行追溯调整。

2.6 Losses

Losses may be carried forward for 10 consecutive years of assessment (YAs) (except where there is a substantial change in corporate ownership of a dormant company). The carryback of losses is not permitted.

2.7 税率

公司所得税的标准税率为24%。从2023课税年起，对于在马来西亚成立的微中小型居民企业 (其实收资本应当不高于250万令吉，不属于拥有超过该限额的公司的企业集团，并且该课税年总营业所得不超过5000万令吉)，其取得的首15万令吉以内的应纳税所得可适用15%的税率，15万零1令吉至60万令吉的应纳税所得可适用17%的税率，超过60万令吉应当适用24%的税率。自2024课税年起，若在某一个课税年的基准期开始时，微中小型居民企业普通股中超过20%的实收资本是由一家或多家在马来西亚境外注册成立的公司或由一名或多名不是马来西亚公民的个人直接或间接拥有，则无法享受微中小型居民企业的优惠税率。

2.7 Rate

The standard corporate tax rate is 24% percent. Effective as from year of assessment (YA) 2023, the rate for resident micro, small, and medium-sized enterprises (MSMEs) (i.e., companies incorporated in Malaysia with paid-up capital of MYR2.5 million or less, and that are not part of a group containing a company exceeding this capitalisation threshold, and that have gross income from business sources of no more than MYR50 million for the year of assessment (YA)) is 15% on the first MYR150,000 of chargeable income and 17% on chargeable income from MYR150,001 to MYR600,000. Any amount in excess of MYR600,000 is taxed at the prevailing standard tax rate of 24%. Effective as from YA 2024, the preferential tax rates for MSMEs will be denied if more than 20% of the paid-up capital in respect of ordinary shares of the MSME at the beginning of the basis period for a YA is directly or indirectly owned by one or more companies incorporated outside Malaysia or by one or more individuals who are not citizens of Malaysia.

2.8 附加税

无

2.8 Surtax

No

2.9 替代性最低税

从事纳闽贸易活动的纳闽公司，只要符合相关法律规定的实质要求，即可按经审计的会计利润的3%征税。否则，将适用24%的标准公司税率。

2.9 Alternative minimum tax

A Labuan company carrying on a Labuan business activity that is a Labuan trading activity is taxed at 3% of the audited accounting profit, provided it fulfills the substance requirements specified in the relevant legislation. Otherwise, the standard corporate tax rate of 24% will apply.

2.10 全球最低税 (支柱二)

马来西亚正在实施的规则基本上与OECD/G20税基侵蚀和利润转移 (BEPS) 包容性框架下的全球反税基侵蚀 (GLoBE) 或 “支柱二” 规则一致。该规则确保全球年度综合收入至少为7.5亿欧元的跨国企业集团的全球最低税率为15%。跨国附加税 (即计入所得规则) 预计将于2025年1月1日起生效。到目前为止，尚未官方表示何时会在马来西亚实施征税不足利润规则。马来西亚也选择采用国内附加税，旨在成为合格的国内最低附加税，并预计将从2025年1月1日起生效。

2.11 境外税收抵免

对同一所得，已在境外缴纳的税款可从马来西亚的应纳税额中抵免 (在没有税收协定的情况下，只能抵免境外缴纳税款的50%)，但是抵免额以该所得在马来西亚的应纳税额为限。

2.12 参股免税

马来西亚没有参股免税制度，但国内股息免税。

2.13 控股公司特别制度

投资控股公司 (IHC) 是指以持有投资为主，其总收入 (不包括来源于投资营业的收入) 的80%或以上均来自其投资的公司。一般而言，只有在税法中属于“准许支出”范围内的费用，IHC才有资格进行扣除。

2.10 Global minimum tax (Pillar Two)

Malaysia is in the process of implementing rules that generally are in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules published by the OECD/ G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million. A multinational top-up tax (i.e., an income inclusion rule) is expected to be effective as from 1 January 2025. There has been no official indication thus far as to when an undertaxed profits rule would be implemented in Malaysia. Malaysia also has opted to adopt a domestic top-up tax that is intended to be a qualified domestic minimum top-up tax, which is expected to be effective as from 1 January 2025.

2.11 Foreign tax relief

Foreign tax paid may be credited against Malaysian tax on the same profits (limited to 50% of foreign tax in the absence of a tax treaty), but the credit is limited to the amount of Malaysian tax payable on the foreign income.

2.12 Participation exemption

No, but domestic dividends are tax exempt.

2.13 Holding company regime

An investment holding company (IHC) is a company whose activities consist mainly of the holding of investments and that derives no less than 80% of its gross income (other than gross income from a source consisting of a business of holding of an investment) from such investments. Generally, only expenses falling within the definition of “permitted expenses” in the tax legislation qualify for a tax deduction in respect of an IHC.

2.14 税务优惠

为某些行业提供广泛的税务优惠，如制造业、酒店、医疗保健服务、信息技术服务、生物技术、伊斯兰金融、风险投资、旅游、节能和环境保护。

奖励措施包括长达10年的免税期（新兴地位）；投资税收补贴（即资本投资的60%至100%补贴额，最长为10年）；加速资本补贴；双重扣除；和再投资补贴（即与合格项目有关的资本投资的60%补贴）。通过以加速资本津贴和自动化设备津贴的形式提供税收优惠，以鼓励向“工业4.0”转型，这涉及制造业及其相关服务领域采用“大数据”分析、自主机器人、工业物联网等技术驱动力。

2.14 Incentives

A wide range of incentives are available for certain industries, such as manufacturing, hotels, healthcare services, information technology services, biotechnology, Islamic finance, venture capital, tourism, energy conservation and environmental protection.

Incentives include tax holidays of up to 10 years (pioneer status); investment tax allowances (i.e., a 60% to 100% allowance on capital investments made up to 10 years); accelerated capital allowances; double deductions; and reinvestment allowances (i.e., a 60% allowance on capital investments made in connection with qualifying projects). An incentive in the form of accelerated capital allowances and automation equipment allowances is available to encourage the transformation to “Industry 4.0”, which involves the adoption of technology drivers such as “big data” analytics, autonomous robots, industrial internet of things, etc., by the manufacturing sector and its related services.

3.0 预提税 Withholding tax

马来西亚一般不对居民之间的支付征收预提税，除了支付给居民个人授权代理商、经销商或分销商的款项（公司在上一个课税年支付给居民个人授权代理商、经销商或分销商的总额，无论是以货币形式还是非货币形式支付，超过10万令吉的情况下，需要对支付的总额按照2%的税率缴纳预提税）。以下的非居民税率适用于非居民不归于马来西亚开展业务的收入，并且可能根据适用的税收协定而减少，如下所述。

3.1 股息

马来西亚不对股息征收预税。

3.2 利息

一般向非居民支付利息须扣缴15%的预提税，除非存在税收协定的情况下这一税率被降低。但是，如果非居民的利息收入可归于在马来西亚进行的业务，请参阅下文“营业收入（PE或营业场所）”。

在马来西亚经营的银行向非居民支付的利息可以免税，除了非居民在马来西亚的营业场所产生的利息和按照中央银行规定需要用于维护“网络资金”的资金支付的利息。支付给非居民的其他特定利息也可以免税。

Malaysia generally does not impose withholding tax on payments between residents except for payments made in monetary form to authorized agents, dealers, or distributors who are resident individuals (a 2% withholding tax on the gross amount of payments by the company applies where the total amount of the payments received by the agents, dealers, or distributors from the company, in monetary form or nonmonetary form, exceeds MYR 100,000 in the immediately preceding YA). The rates listed for nonresidents are applicable in situations in which the nonresident's income is not attributable to a business carried on in Malaysia and may be reduced under an applicable tax treaty, as noted below.

3.1 Dividends

Malaysia does not impose withholding tax on dividends.

3.2 Interest

A withholding tax of 15% generally applies to interest paid to a nonresident, unless the rate is reduced under an applicable tax treaty. However, if the nonresident's interest income is attributable to a business carried on in Malaysia, see “Business income (PE or place of business)” below.

Paid to a nonresident by a bank operating in Malaysia is exempt from tax, except for interest accruing to the nonresident's place of business in Malaysia and interest paid on funds required to maintain “networking funds,” as prescribed by the central bank. Certain other interest paid to a nonresident also may be exempt.

3.3 特许权使用费

10%的预提税一般适用于支付给非居民的特许权使用费，除非根据税收协定降低税率。但是，如果非居民的特许权使用费收入可归因于在马来西亚进行的业务，请参阅下文“营业收入（PE或营业场所）”。

3.4 服务费

10%的预提税一般适用于向非居民支付的动产租赁和在岸提供服务的服务费（技术服务或非技术服务并无区分），除非根据税收协定降低税率。但是，如果非居民的咨询、协助或服务收入可归因于在马来西亚进行的业务，请参阅下文的“营业收入（PE或营业场所）”。

向非居民支付离岸服务的费用免征预提税。

3.5 分支机构利润汇出税

无

3.6 其他收益或利润

除非根据税收协定降低税率，否则10%的预提税适用于支付给非居民的某些一次性收入。

3.3 Royalties

A withholding tax of 10% generally applies to royalties paid to a nonresident, unless the rate is reduced under an applicable tax treaty. However, if the nonresident's royalty income is attributable to a business carried on in Malaysia, see "Business income (PE or place of business)" below.

3.4 Fees for services

A 10% withholding tax generally applies to the rental of movable property and to service fees paid to a nonresident for services rendered onshore (with no distinction made between technical and non-technical services), unless the rate is reduced under a tax treaty. However, if the nonresident's income from advice, assistance, or services is attributable to a business carried on in Malaysia, see "Business income (PE or place of business)" below.

Fees paid to a nonresident for services rendered offshore are exempt from withholding tax.

3.5 Branch remittance tax

No

3.6 Other gains or profits

A 10% withholding tax applies to certain one-time income paid to nonresidents, unless the rate is reduced under an applicable tax treaty.

3.7 营业收入（PE或营业场所）

若非居民被视为在马来西亚设有常设机构（PE）（根据适用的税收协定），该非居民需要提交马来西亚所得税申报表（其收入将按现行企业所得税率24%征税），并且归因于PE在岸服务的服务费收入需按照13%税率缴纳预提税（即10% + 3%，如上文“企业税”中的“征税原则”所述）。若利息或特许权使用费收入可归因于PE或在马来西亚的营业场所，利息和特许权使用费的预提税则不适用。

若在适用的税收协定中未涉及PE，或者在没有适用税收协定的情况下，非居民的营业收入若可归因于在马来西亚的营业场所，则被视为非居民从马来西亚开展的业务中获取的总收入，无论项目在马来西亚进行的时间，非居民都需要提交马来西亚所得税申报表（其收入将按现行企业所得税率24%征税）。归因于PE在岸服务的服务费收入需按照13%税率缴纳预提税（即10% + 3%，如上文所述）。若利息或特许权使用费收入可归因于PE或在马来西亚的营业场所，利息和特许权使用费的预提税则不适用。

所有预提税款可在非居民提交的马来西亚所得税申报表中用于抵扣应缴纳的所得税。

3.7 Business income (PE or place of business)

If a nonresident is deemed to have a permanent establishment (PE) in Malaysia (based on an applicable tax treaty), the nonresident will have to file a Malaysia income tax return (in which income will be taxed at the prevailing corporate tax rate of 24%), and service fee income that is attributable to the PE for onshore services will be subject to withholding tax at a total rate of 13% (i.e., 10% + 3%, as described in “Basis” under “Corporate taxation” above). Withholding tax on interest or royalty income does not apply if the interest or royalty is attributable to a PE or a place of business in Malaysia.

If PEs are not dealt with in an applicable tax treaty or in the absence of an applicable tax treaty, business income of a nonresident that is attributable to a place of business in Malaysia is deemed to be the nonresident's gross income derived from Malaysia from the business, irrespective of the duration of time that a project is carried on in Malaysia, and the nonresident will have to file a Malaysia income tax return (in which income will be taxed at the prevailing corporate tax rate of 24%). Service fee income that is attributable to the PE for onshore services will be subject to withholding tax at a total rate of 13% (i.e., 10% + 3%, as described above). Withholding tax on interest or royalty income does not apply if the interest or royalty is attributable to a PE or a place of business in Malaysia.

All taxes withheld are creditable against the income tax payable by the nonresident in its Malaysia income tax return.

4.0 企业的其它税项

Other taxes on corporations

4.1 资本税

无需缴纳资本税，但当地公司需缴纳1000令吉注册费，外国公司需缴纳5000至70,000令吉的注册费。

4.1 Capital duty

No capital duty is payable, but a local company is subject to an incorporation fee of MYR1,000 and a foreign company is subject to an incorporation fee ranging from MYR5,000 to MYR70,000.

4.2 工资税

没有特定的工资税，但是工资税由雇主在预扣预缴(PAYE)方案下代扣代缴，并上缴给税务机关。

4.2 Payroll tax

There is no specific payroll tax, but tax on employment income is withheld by the employer under a pay-as-you-earn (PAYE) scheme and remitted to the tax authorities.

4.3 不动产税

马来西亚的个别州以不同的税率征收“退出”租金和评估费。

4.3 Real property tax

Individual states in Malaysia impose “quit” rent and assessments at varying rates.

4.4 社会保障缴纳

雇主和雇员都必须向社会保险机构 (SOCSO) 缴纳社保金。雇主通常为在SOCSO注册的每位员工缴纳1.75%的费用。雇主和雇员也分别以员工薪酬的12%(月薪不超过5,000马币的雇员为13%)和11%的比例向雇员公积金 (EPF) 缴款。员工和雇主将员工薪酬的0.2% (每月上限为4,000令吉) 提供给就业保险系统 (EIS)。

4.4 Social security contributions

Both the employer and the employee are required to make contributions to the Social Security Organisation (SOCSO). The employer generally contributes 1.75% for each employee registered with the SOCSO. The employer and the employee also contribute to the Employees Provident Fund (EPF) at a rate of 12% (13% for employees with monthly remuneration up to MYR 5,000) and 11% of the employee's remuneration, respectively. Both the employee and the employer contribute 0.2% of the employee's remuneration (capped at MYR4,000 a month) to the Employment Insurance System (EIS).

4.5 印花税

印花税按转让财产价值的1%至4%征收，股权转让文件按交易价格的0.3%征收。

4.5 Stamp duty

Stamp duty is imposed at rates between 1% and 4% of the value of property transfers, and at 0.3% on share transaction documents.

4.6 转让税

无，印花税除外。

4.6 Transfer tax

No, except for stamp duty.

4.7 其他

预计于2024年引入奢侈品税，税率将从5%到10%，最低金额取决于奢侈品的类型（例如，奢侈品牌手表和品牌时尚商品）（实施日期尚待确认）。

4.7 Other

Luxury goods tax at rates ranging from 5% to 10% with a minimum amount depending on the type of luxury goods (e.g., luxury-branded watches and branded fashion goods) is expected to be introduced in 2024 (the implementation date is yet to be confirmed)..

5.0 反避税规则 Anti-avoidance rules

5.1 转让定价

转让定价规则适用。纳税人可以申请预约定价安排。已经引入了国别 (CbC) 报告。报告实体 (即跨国集团的马来西亚最终母公司或代理母公司实体, 在报告财政年度之前的财政年度, 合并集团总收入至少为30亿令吉) 必须在报告财政年度结束后12个月以内提交整个财政年度的CbC报告。

5.2 利息扣除限制

收益剥离规则 (ESR) 与经合组织在BEPS第四行动下的建议保持一致, 解决由于关联公司之间的贷款利息扣除过多导致的税收流失。同一集团公司之间的贷款 (包括公司与马来西亚以外的第三方之间的财务援助, 而该第三方的财务援助由同一集团中的一家公司担保) 利息扣除将限制在利息前、税前、折旧和摊销前的税收收益的20%。

5.3 受控外国公司

无受控外国公司规定。

5.4 反混合规则

无反混合规则

5.5 经济实质要求

一般来说, 要获得税收优惠, 公司必须满足“实质性活动”的要求。为了在非知识产权制度下满足这一要求, 公司必须: (i) 在马来西亚拥有足够的全职员工人数来开展合格活动; (ii) 产生足够的年度运营支出以开展合格活动, 或在马来西亚拥有足够的固定资产投资以开展合格活动。

5.1 Transfer pricing

Transfer pricing rules apply. Taxpayers can request an advance pricing agreement. Country-by-country (CbC) reporting has been introduced. A reporting entity (i.e., a Malaysian ultimate parent entity or surrogate parent entity of a multinational group with total consolidated group revenue of at least MYR3 billion in the financial year preceding the reporting financial year) must file a CbC report for the entire financial year no later than 12 months from the close of the reporting entity's financial year.

5.2 Interest deduction limitations

Earnings stripping rules (ESRs) apply, which are in line with the OECD recommendations under BEPS action 4 to address tax leakages due to excessive interest deductions on loans between related companies. Interest deductions on loans between companies in the same group (or between the company and a third party outside Malaysia whose financial assistance is guaranteed by a company in the same group) are limited based on 20% of the tax earnings before interest, taxes, depreciation and amortization (tax EBITDA).

5.3 Controlled foreign companies

No CFC rules.

5.4 Anti-hybrid rules

There are no hybrid mismatch rules.

5.5 Economic substance requirements:

Generally, for tax incentives to be granted, companies must meet a “substantial activity” requirement. To meet this requirement in the context of non-intellectual property regimes, a company must: (i) have an adequate number of full-time employees in Malaysia to carry out a qualifying activity; and (ii) incur an adequate amount of annual operating expenditure to carry out a qualifying activity, or have an adequate investment in fixed assets in Malaysia to carry out the qualifying activity.

5.6 信息披露要求

与马来西亚境内外关联公司的交易必须在年度所得税申报表上披露，包括购买、贷款、其他费用和其他收入。

5.7 退出税

无

5.8 一般反避税规则

以获取税收优惠为主要或主导目的的税收方案可能会在马来西亚的一般反避税规则下被否定。此外，马来西亚也有一些具体的反避税规则。

5.6 Disclosure requirements

Transactions with related companies within or outside of Malaysia must be disclosed on the annual income tax return, including purchases, loans, other expenses and other income.

5.7 Exit Tax

No.

5.8 General anti-avoidance rule

Tax schemes that are entered into with a primary or dominant purpose of obtaining a tax benefit may be disregarded under Malaysia's general anti-avoidance rule. There are also several specific anti-avoidance rules.

6.0 企业税务合规

Compliance for corporations

6.1 纳税年度

财政年度（一般为会计年度）。

6.1 Tax Year

Fiscal year (generally the accounting year).

6.2 合并申报

不允许合并申报。每个公司都需要单独提交一份纳税申报表。

6.2 Consolidated returns

Consolidation is not permitted; each company is required to file a separate tax return.

但是，在特定条件下，公司调整后亏损的70%可用于抵消关联实体的利润。一般来说，可利用的亏损仅限于公司首个财政运营年度以后的前三个营业年度产生的亏损。

However, subject to certain conditions, 70% of a company's adjusted loss may be used to offset profits of a related entity. The losses that may be surrendered generally are limited to those that relate to the first 3 YAs following a company's first 12-month fiscal year of operations.

6.3 申报与缴税

马来西亚实行自我评估制度。预先缴纳公司税(预估税)，分12个月分期支付。纳税申报表必须在公司财年结束后七个月内提交。

6.3 Filing and payment

Malaysia operates a self-assessment regime. Advance corporate tax (estimated tax) is payable in 12 monthly installments. A tax return must be filed within seven months of the company's year end.

6.4 处罚

对不遵守税法的行为，则处以罚款。

6.4 Penalties

Penalties apply for failure to comply with the tax law.

6.5 裁定

纳税人可以要求对特定交易的税务处理进行预先裁定。有关当局也不时发布公众裁定。

6.5 Rulings

Taxpayers may request an advance ruling on the tax treatment of a specific transaction. Public rulings also are issued by the authorities from time to time.

7.0 个人税收

Individual taxation

7.1 征税原则

对源自于马来西亚的收入征收个人所得税。根据将在政府公报上刊登的豁免令，居民个人从2022年1月1日至2026年12月31日收到的所有类型的外国来源收入在马来西亚免税，但在马来西亚从事合伙业务的居民个人除外（在2022年1月1日之前，外国来源收入一般在马来西亚免税）。从2022年1月1日至2026年12月31日期间，居民个人从马来西亚合伙业务中获得的外国来源股息收入是免税的，但必须满足其他特定条件（即，收入已在原属司法管辖区征税，该地区标准税率至少为15%，并且满足经济实质要求）。所有在马来西亚的非居民对收到的所有外国来源的收入都免于征税。

7.2 纳税居民

在一个日历年中在马来西亚停留至少182天的个人将被视为马来西亚纳税居民。或者，在马来西亚停留仅一天，但与相邻年度内连续停留至少182天有联系，仍被视为马来西亚纳税居民。

7.3 境外税收减免

对同一所得，已在境外缴纳的税款可从马来西亚的应纳税额中抵免（在没有税收协定的情况下，限制为境外税款的50%），但是抵免额度受限于境外所得在马来西亚的应纳税额。

7.1 Basis

Individuals are taxed on income derived from Malaysia. An exemption order published in the government gazette exempts from tax all types of foreign-source income received by resident individuals from 1 January 2022 to 31 December 2026, except for resident individuals carrying on a partnership business in Malaysia (prior to 1 January 2022, foreign-source income generally was tax exempt in Malaysia). Foreign-source dividend income received by resident individuals in relation to a partnership business in Malaysia from 1 January 2022 to 31 December 2026 is tax exempt, subject to certain other conditions being fulfilled (i.e., the income has been subject to tax in the jurisdiction of origin, the headline tax rate in the jurisdiction of origin is at least 15%, and the economic substance requirements are fulfilled). All nonresidents in Malaysia are exempt from the imposition of tax on all foreign-source income received.

7.2 Residence

Individuals are considered tax residents if they are present in Malaysia for at least 182 days in a calendar year. Alternatively, residence may be established by physical presence in Malaysia for a mere day if it can be linked to a period of residence of at least 182 consecutive days in an adjoining year.

7.3 Foreign tax relief

Foreign tax paid may be credited against Malaysian tax on the same income (limited to 50% of foreign tax in the absence of a tax treaty), but the credit is limited to the amount of Malaysian tax payable on the foreign income.

7.4 应税收入

应税收入包括来自马来西亚的所有收入，包括经营的所得或收益、受雇所得、股息、利息、租金、特许权使用费、保费或其他收入。受雇所得包括大多数就业福利，无论是现金还是实物。对于在马来西亚从事合伙业务的居民个人来说，在马来西亚获得的来自马来西亚境外的收入（即外国来源的收入）也应纳税，除了居民个人从2022年1月1日至2026年12月31日期间从马来西亚合伙业务中获得的外国来源股息收入是免税的，但必须满足其他特定条件（请参阅上文的“征税原则”）。

7.5 资本利得

除了出售不动产或出售不动产公司股份所得的利得外，马来西亚不对资本利得征税。若在取得之日起三年内出售，税率为30%。若在取得后第四年和第五年出售，税率分别为20%和15%。在收购日之后的第六年或之后的处置税率为0%。对于非公民和非永久居民的处置，在取得之日起五年内和以后出售的税率分别为30%和10%。通常，公民或永久居民一生中可以选择申请豁免出售一处住宅物业的资本利得。

7.4 Taxable income

Taxable income comprises all earnings derived from Malaysia, including gains or profits from a business, employment, dividends, interest, rents, royalties, premiums, or other earnings. Employment income includes most employment benefits, whether in cash or in kind. Income derived from outside Malaysia and received in Malaysia (i.e., foreign-source income) also is taxable for resident individuals carrying on a partnership business in Malaysia, except for foreign-source dividend income received by resident individuals in relation to a partnership business in Malaysia from 1 January 2022 to 31 December 2026, which is tax exempt, subject to certain other conditions being fulfilled (see “Basis” above)..

7.5 Capital gains

Capital gains are not taxed in Malaysia, except for gains derived from the disposal of real property or on the sale of shares in a real property company. The rate is 30% for such disposals of property made within 3 years after the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively. The rate for disposals in the sixth year after the date of acquisition or thereafter is 0%. For disposals by an individual who is not a citizen and not a permanent resident, the rates are 30% and 10% for disposals within and after 5 years after acquisition, respectively. In general, a citizen or a permanent resident may elect to claim a tax exemption for capital gains on the disposal of one residential property during a lifetime.

7.6 扣除与减免

提供各种减免与个人扣除。

7.7 税率

居民个人的累进税率最高可达30%。非居民个人将按30%的固定税率纳税。

7.6 Deductions and allowances

Various allowances and personal deductions are available.

7.7 Rates

Income tax is imposed at progressive rates up to 30% for resident individuals. Individuals who do not meet the residence requirements are taxed at a flat rate of 30%.

8.0 个人的其他税收

Other taxes on individuals

8.1 资本税

无

8.1 Capital duty

No

8.2 印花税

印花税按照转让财产价值的1%至4%征收。对股权转让文件则按照交易对价的0.3%征收。

8.2 Stamp duty

Stamp duty is imposed at rates between 1% and 4% of the value of property transfers, and at 0.3% on share transaction documents.

8.3 不动产税

马来西亚的个别州以不同的税率征收“退出”租金和评费。

8.3 Real property tax

Individual states in Malaysia impose “quit” rent and assessments at varying rates.

8.4 继承税/遗产税

无

8.4 Inheritance/estate tax

No

8.5 净财富/净值税

无

8.5 Net wealth/net worth tax

No

8.6 社会保障缴纳

雇员和雇主都必须分别以员工薪酬的11%和12%(月薪不超过5,000马币的雇员为13%)缴纳EPF。雇员和雇主均向EIS缴纳员工薪酬的0.2%的费用(每月上限为4,000令吉)。

8.6 Social security contributions

Both the employee and the employer are required to make contributions to the EPF at a rate of 11% and 12% (13% for employees with monthly remuneration up to MYR5,000) of the employee's remuneration, respectively. Both the employee and the employer also contribute 0.2% of the employee's remuneration (capped at MYR4,000 a month) to the EIS.

8.7 其他

预计于2024年引入奢侈品税。税率将从5%到10%。最低金额取决于奢侈品的类型(例如,奢侈品牌手表和品牌时尚商品)(实施日期尚待确认)。

8.7 Other

Luxury goods tax at rates ranging from 5% to 10% with a minimum amount depending on the type of luxury goods (e.g., luxury-branded watches and branded fashion goods) is expected to be introduced in 2024 (the implementation date is yet to be confirmed).

9.0 个人税收合规

Compliance for individuals



9.1 纳税年度

日历年度。

9.1 Tax year

Calendar year.

9.2 申报状态

一对夫妇共同生活得情况下可以选择联合或单独申报。

9.2 Filing status

A married couple living together may opt to file a joint or separate assessment.

9.3 申报与缴税

雇主根据源泉扣缴制度 (PAYE) 扣缴工资税，并汇给税务机关。马来西亚实行自我评估制度。个人获得就业收入或营业收入必须在下一个日历年内4月30日之前提交纳税申报表，并在6月30日之前缴清税款。

9.3 Filing and payment

Tax on employment income is withheld by the employer under a PAYE scheme and remitted to the tax authorities. Malaysia imposes a self-assessment regime. An individual deriving employment income or business income must file a tax return and settle any balance owed by 30 April or 30 June, respectively, in the following calendar year.

9.4 处罚

如果不遵守税法，则处以罚款。

9.4 Penalties

Penalties apply for failure to comply with the tax law.

9.5 裁定

纳税人可以要求对特定交易的税务处理进行预先裁定。有关当局也不时发布公众裁定。

9.5 Rulings

Taxpayers may request an advance ruling on the tax treatment of a specific transaction. Public rulings also are issued by the authorities from time to time.

10.0 销售税和服务税

Sales tax and service tax

10.1 应税交易

马来西亚对某些商品和服务征收销售税或服务税。对马来西亚制造或进口的应税商品征收销售税（除规定豁免外）。

对规定的应税服务征收服务税，包括数字服务，国内航空客运，电信服务，提供住宿，食品和饮料，健康和保健中心和高尔夫俱乐部的服务，某些专业服务，和货物的交付服务，包括电子商务平台提供的交付服务。马来西亚境内消费者从马来西亚境外的任何供应商购买的进口应税服务也需缴纳服务税。

达到注册门槛的外国数字服务提供商（即向马来西亚消费者，包括企业和私人消费者，所提供的数字服务每年的营业额达到500,000令吉）需要登记并向服务接收者征收服务税。如果外国数字服务提供商未在马来西亚登记或未征收服务税，接收该服务的马来西亚企业就必须根据反向收费机制缴纳服务税。

10.1 Taxable transactions

Malaysia imposes sales tax or service tax on certain goods and services. Sales tax is charged on taxable goods manufactured in, or imported into, Malaysia (subject to exceptions).

Service tax is imposed on prescribed taxable services including, among other things, digital services, domestic air passenger transport, telecommunication services, provision of accommodation, food and beverages, services in health and wellness centers and golf clubs, certain professional services, and delivery services for goods, including delivery services provided by e-commerce platforms. Imported taxable services acquired by a consumer in Malaysia from any person (vendor) outside Malaysia also are subject to service tax.

Foreign providers of digital services that meet the registration threshold (MYR500,000 per year of turnover from digital services provided to Malaysian consumers, including businesses and private consumers) generally are required to register and collect service tax from the service recipients. If the foreign digital service provider is not registered in Malaysia or does not account for the service tax, a Malaysian business receiving services is required to account for the service tax under a reverse-charge mechanism.

10.2 税率

标准销售税率为10%。5%税率适用于部分规定商品。服务税率为8%（除了一些特定服务，如餐饮和电信服务，其服务税率为6%）。免征销售税的商品通常包括活的动物，未加工食品和蔬菜，抗生素，某些机械，某些化学品和某些用于制造商品的原材料。

10.3 登记

销售税和服务税登记的门槛一般为每年500,000令吉的应税商品/应税服务，但餐馆除外，其门槛为每年150万令吉的应税服务。

10.4 申报缴纳

销售税和服务税应在纳税期（通常为两个月）结束后一个月内支付给当局。

进口应税服务的服务税应由马来西亚服务接收方按照反向收费机制向主管当局支付，支付时间为（i）向海外供应商付款当月之后的一个月内，或（ii）收到来自海外供应商的发票当月之后的一个月内，两者以较早时间为准。

一家已登记的外国数字服务提供商在征收了服务税后，必须在应纳税期结束后的一个月内（通常为三个月）向海关当局缴纳该服务税。

10.2 Rates

The standard sales tax rate is 10%. A 5% rate applies to prescribed taxable goods. The service tax rate is 8% (except for certain services such as food and beverages and telecommunication services which are subject to 6% service tax). Goods that are exempt from sales tax generally include live animals, unprocessed food and vegetables, antibiotics, certain machinery, certain chemicals, and certain raw materials for the manufacture of goods.

10.3 Registration

The threshold for sales tax and service tax registration generally is MYR500,000 per annum of taxable goods/taxable services, except for restaurants, where the threshold is MYR1.5 million per annum of taxable services.

10.4 Filing and payment

Sales tax and service tax are to be paid to the authorities within one month after the end of a taxable period (which generally is two months).

Where service tax on imported taxable services is to be paid to the authorities under the reverse-charge mechanism, it must be paid within one month after the month in which the Malaysian business recipient of the service (i) makes the payment to the overseas vendor, or (ii) receives the invoice from the overseas vendor, whichever is earlier.

Where there is a registered foreign digital service provider that is required to account for service tax, the service tax is to be paid to the customs authorities within one month after the end of a taxable period (which generally is three months).

缅甸税务重点 Myanmar Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

缅甸元 (MMK)。美元兑换成缅甸元使用缅甸中央银行的发行汇率。

1.1 Currency

Myanmar Kyat (MMK). US dollars are converted into MMK using the exchange rate issued by the central bank of Myanmar.

1.2 外汇管制

通常情况下，在缅甸的公民、外籍人士和公司必须获得外汇管理部门的批准才可进行所有的外汇交易，包括从国外借贷和偿还本金及利息，对海外的个人进行支付，在海外的外资银行开设账户并汇出利润。此外，将外币支付汇出境外还需向外汇监督管理委员会提出申请。但是，根据《缅甸投资法》(MIL) 和经济特区法 (SEZ) 登记的公司，经投资委员会和缅甸中央银行批准，允许以投资时使用的外币将投资利润汇回国内。

1.2 Foreign exchange control

Citizens, foreigners and companies in Myanmar generally must obtain permission from the Foreign Exchange Management Department for all dealings with foreign exchange, including borrowing from abroad and repaying principal and interest, making payments to a person abroad, opening accounts in a foreign bank abroad and remitting profits. Additionally, an application is required to submit at the Foreign Exchange Supervisory Committee for remitting the foreign currency payment abroad. However, companies registered under the Myanmar Investment Law (MIL) and Special Economic Zone Law (SEZ) are permitted to repatriate investments and profits in the foreign currency in which the investments were made, subject to the approval of the Investment Commission and the Central Bank of Myanmar.

1.3 会计原则/财务报表

MFRS，与国际财务报告准则IFRS保持一致。IFRS将从2022到2023年开始被全面采用。财务报表必须每年编制一次，法人实体的财务报表必须经过审计，除非公司属于小公司类别。

1.3 Accounting principles/financial statements

MFRS, which is aligned with IFRS. Fully adoption of IFRS will start from 2027-2028. Financial statements must be prepared annually and incorporated entities' financial statements must be audited, unless the company falls under the category of a small company.

出于报税目的，所有纳税人现在都必须根据自我评估系统 ((SAS) 进行报税。根据 SAS，公司无需在提交年度所得税申报表的同时提交经审计的账目。

For tax filing purposes, all taxpayers now are required to file under the self-assessment system ((SAS). Under the SAS, a company is not required to submit audited accounts along with its annual income tax return.

1.4 主要商业实体

包括私营及公众有限责任公司、合伙及合资企业、私营公司、合作社或国有企业，以及独资企业。

1.4 Principal business entities

These are the private and public limited liability company, partnership and joint venture with a citizen, private company, cooperative society or state-owned enterprises and sole proprietorship.

2.0 企业税收

Corporate taxation

2.1 居民纳税人

根据《缅甸公司法》成立的公司将被视为居民公司。由除公司以外的人组成的协会，如果对其事务的控制、管理和决策完全在缅甸进行，也为缅甸的居民企业。

2.2 征税原则

居民企业对其全球收入征税。不过，根据MIL注册的居民企业，可以享受投资激励税收减免政策。非居民企业只对来源于缅甸的收入征税。

2.3 应纳税所得

应纳税所得包括经营所得、专业所得、财产收益、资本利得，以及其他来源的所得。应纳税所得根据应税收入扣除可抵扣的费用及税收折旧后计算得出。对政府资助的慈善/宗教活动或组织的捐赠，在满足某些条件的情况下最高可获总收入的25%的减免。

2.4 股息税

缅甸实行单层所得税制度，在该制度下，股东从缅甸居民公司获得的股息在股东手中免征所得税。

2.1 Residence

A company is deemed as resident if it is formed under the Myanmar Companies Act. An association of persons other than a company is resident in Myanmar where the control, management and decision-making for its affairs are situated and exercised wholly in Myanmar.

2.2 Basis

Resident companies are taxed on their worldwide income. However, the resident companies registered under the MIL will be liable to pay tax in accordance with the applicable exemptions and reliefs on their investments. Nonresident companies are taxed only on Myanmar-source income.

2.3 Taxable income

Taxable income includes income from business, profession, property, capital gains and income from other sources. Taxable income is calculated after deduction of allowable expenses and tax depreciation. Up to 25% of total income on donations made to government-sponsored charitable/religious activities or organizations are allowable as a deduction subject to satisfying certain conditions.

2.4 Taxation of dividends

Myanmar operates a one-tier corporate tax system, under which dividends received from a Myanmar resident company are exempt from income tax in the hands of shareholders.

2.5 资本利得

没有单独的资本利得税法。对出售、交换或者转让资本资产（如土地、建筑物、车辆和企业的任何资本资产）取得的收益适用于所得税法。资本资产还包括股票、债券和类似金融工具。对居民企业和非居民企业的税率都为10%，对石油和天然气（勘探和开采）公司的税率范围为40%至50%。

2.6 亏损

同一实体可用任何来源的亏损来抵销其在一个会计年内从任何其他来源取得的收入。未使用的亏损，可以在之后的连续三年内结转，抵减收入。亏损不得向以前年度追溯调整。

资本性资产的亏损和法人联合体的亏损份额，不得用于抵扣其他来源的收入，也不得进行结转。

2.5 Capital gains

There is no separate capital gains tax law. Income tax is levied on gains from the sale, exchange or transfer of capital assets (e.g., land, buildings, vehicles and any capital assets of an enterprise). Capital assets also include shares, bonds and similar instruments. The rate of tax is 10 percent for both resident and nonresident companies, with the exception of oil and gas (exploration and extraction) companies where tax rates are ranges from 40% to 50%.

2.6 Losses

Losses from any source of income may be set off against income from any other source of the same entity in a fiscal year. Unused losses may be carried forward and may offset against income in the following three consecutive years. The carryback of losses is not permitted.

Capital losses and a share of losses of an association of persons may not be offset against income from other sources or carried forward.

2.7 税率

22% 的税率 (从 2021 年 10 月 1 日起的 25% 降低) 适用于根据缅甸公司法注册成立的公司、国有企业以及获得缅甸投资委员会许可开展的业务。但是, 从 2022 年 4 月 1 日起, 石油和天然气公司将适用 25% 的税率。在仰光证券交易所上市的公司的应税净利润总额的税率为 17% (从 2022 年 4 月 1 日起从 20% 降低为 17%)。

外国公司的分支机构对缅甸来源的收入按 22% 的税率征税 (自 2021 年 10 月 1 日起, 税率从 25% 降低)。

对进口货物征收 2% 的企业所得税; 此税额可在相应的会计年底缅甸实体的企业所得税中抵扣。

2.8 附加税

无

2.9 替代性最低税

无

2.10 境外税收抵免

没有单方面减免的规定。但是, 有税收协定的, 不论所得税法有相反的规定, 都应当遵守条约的规定。

2.11 参股免税制度

无

2.7 Rate

A 22% tax rate (reduced from 25% as from 1 October 2021) applies to companies incorporated under the Myanmar Companies Law, state-owned enterprises, and businesses carried out with a permit from the Myanmar Investment Commission. However, 25% tax rate will be applicable to Oil and Gas Companies from 1 April 2022. Companies listed on the Yangon Stock Exchange are taxed at a reduced rate of 17% (reduced from 20% as from 1 April 2022) on their total net taxable profits.

A branch of a foreign company is taxed at a 22% rate (reduced from 25% as from 1 October 2021) on Myanmar-source income.

A 2 percent advance corporate income tax is levied on the import of goods; the tax is creditable against the corporate income tax liability of a Myanmar entity at the end of a relevant fiscal year.

2.8 Surtax

No

2.9 Alternative minimum tax

No

2.10 Foreign tax credit

There is no provision for unilateral relief. However, where there is a tax treaty, the provisions of the treaty will be followed, regardless of any provisions to the contrary in the income tax law.

2.11 Participation exemption

No

2.12 Holding company regime

No

2.12 控股公司特别制度

无

2.13 税务优惠

有两项主要法令为境外投资者提供税务优惠：分别为《缅甸投资法》（MIL）和《经济特区法》（SEZ）。

MIL下的税务优惠取决于指定的部门，及区域和国家的发展。在符合相应条件的前提下，企业在所得税上可享受连续3年至7年的免税期，并可享受规定的其他适用税种的豁免。

《经济特区法》对企业所得税的特别优惠措施包括：对自由贸易区的投资者实行首七年免税；经济开发区内的投资者，前五年免征企业所得税；在自由贸易区或经济开发区内的投资者，第二个五年税收减免50%，同时如果投资者在一年内将利润再投资，将获得第三个五年的税收减免50%；开发商前八年免征税款，后五年减半征收；如果利润在一年内再投资，第三个五年可获50%的减免；对某些货物也有关税豁免。

2.13 Incentives

There are two main laws providing incentives to foreign investors: the MIL and the Special Economic Zone (SEZ).

Tax incentives under the MIL depend on the sectors designated and the development of regions and states. Subject to satisfying the relevant conditions, a corporate income tax holiday of three to seven years may be granted, along with relief from certain duties and other taxes.

Special corporate income tax incentives under the SEZ law include: tax exemption for the first 7 years for investors in a free zone; a tax exemption for the first 5 years for investors in a promotion zone; 50 percent relief for the second 5 years for investors in a free zone or promotion zone, 50 percent relief for the third 5 years if the profits are reinvested within 1 year; tax exemption for the first 8 years for a developer, 50 percent relief for the second 5 years; and 50 percent relief for the third 5 years if the profits are reinvested within 1 year; and an import duty exemption for certain goods.

3.0 预提税 Withholding tax

3.1 股息

对支付给居民或非居民的股息都不征税。

3.1 Dividends

No tax is levied on dividends paid to a resident or nonresident.

3.2 利息

向居民支付的利息不扣税；支付给非居民的利息需按15%税率征税。对非居民身份外国银行的注册分支机构，利息收入不需扣税。

3.2 Interest

No tax is withheld on interest paid to a resident; the rate is 15 percent on interest paid to a non-resident. Registered branches of foreign banks that have the status of nonresident are exempt from withholding on interest income.

3.3 特许权使用费

支付给居民的特许权使用费须缴纳10%的预提税；支付给非居民的特许权使用费，则按15%缴纳。

3.3 Royalties

Royalties paid to a resident are subject to a 10 percent withholding tax; the rate is 15 percent for royalties paid to a nonresident.

3.4 技术服务费

可参考下面的“其他”。

3.4 Technical service fees

See under “Other,” below.

3.5 分支机构利润汇出税

无

3.5 Branch remittance tax

No

3.6 其他

向非居民支付购买缅甸境内商品和服务的款项，须缴纳2.5%的预提税。政府机构向居民和非居民支付的境内货物、服务，需分别缴纳2%和2.5%的预提税。

3.6 Other

Payments to non-residents for the procurement of goods and services within Myanmar are subject to 2.5 percent withholding tax. Payments made by government bodies to residents and non-residents for the procurement of goods and services within the country are subject to withholding tax of 2 and 2.5 percent respectively.

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

无，但成立私人公司、公众公司或注册价值15万缅甸元或以上的分公司需缴纳注册费。

4.1 Capital duty

No, but registration fees apply on the incorporation of a private company, a public company or registration of a branch at MMK150,000 or more.

4.2 工资税

雇主必须对雇员收入预扣工资税。

4.2 Payroll tax

The employer must withhold tax on employment income.

4.3 不动产税

不征收不动产税。

4.3 Real property tax

There is no real property tax.

4.4 社会保障

雇主必须缴纳雇员基本工资3%作为社会保障，上限为9000缅甸元。员工必须缴纳工资总额的2%，上限为6000缅甸元。

4.4 Social security

The employer must contribute 3% of an employee's basic salary and wages (capped at MMK 9,000) to social security. An employee must contribute 2% of his/her total salary and wages, capped at MMK 6,000.

4.5 印花税

印花税是根据《印花税法》对各种需要加盖印花的凭证进行征收。

4.5 Stamp duty

Stamp duty which is levied on various types of instruments required to be stamped under the Stamp Act.

4.6 转让税

除资本利得税外，转移资本性资产没有其他的税收，但需参考上述的“印花税”。

4.6 Transfer tax

Aside from capital gain tax, there is no other tax on transfers of capital assets, but see “Stamp duty” above.

5.0 反避税规则

Anti-avoidance rules



5.1 转让定价

无

5.1 Transfer pricing

No

5.2 资本弱化

无

5.2 Thin capitalisation

No

5.3 受控外国公司

无

5.3 Controlled foreign companies

No

5.4 信息披露要求

无

5.4 Disclosure requirements

No

6.0 企业合规

Compliance for corporations

6.1 纳税年度

自 2022 年 4 月 1 日起, 开始采用四月至次年三月为财政年度。

6.2 合并申报

税务法例并没有规定针对集团的处理方法; 每个实体必须提交单独的申报。

6.3 申报要求

所得税申报须在财政年度结束后三个月内提交。资本利得的交易纳税申报表须在资产被处置后的一个月內提交(以交易合同签署日期、所有权过户日期或交付日期中最早的时间)。自 2020 年 10 月 1 日起, 缅甸已过渡到所有外国公司和分支机构的自我评估系统(“SAS”)。根据 SAS, 纳税人提交年度纳税申报表并评估自己的纳税义务。

企业所得税必须按季度预缴, 根据上一收入年度的应缴所得税, 并将上一年的进口/出口的预缴税款和预扣税纳入考量。预付税款和任何预提税都可以抵减最终应纳税额。结算最终应纳税款的日期在税务局(“IRD”)发出的自我评估确认书(“SAS-1”)中列明。在 SAS 系统下, 纳税人无需等待 SAS-1 以支付最终应纳税款。纳税人可以在提交年度申报表时缴纳最终应纳税款。超出部分可申请退税, 经税务机关批准可退还。

6.1 Tax year

Fiscal year runs from April to March since 1 April 2022.

6.2 Consolidated returns

There is no provision for group treatment in the tax legislation; each entity must file a separate return.

6.3 Filing requirements

The income tax return must be filed within three months from the end of the fiscal year. Transactional tax return for capital gains must be filed within one month from the date of disposal of the capital assets (i.e. the earliest of the date of execution of the deed of disposal, the date title passes or the date of delivery). Myanmar has transitioned into Self-Assessment System (“SAS”) for all foreign companies and branches from 1 October 2020. Under the SAS, the taxpayer files an annual tax return and assesses its own tax liability.

Advance payments must be made quarterly for corporate income tax, based on the previous income year's income tax payable after considering advance tax payments on imports / exports and withholding taxes suffered in previous year. The advance payments and any withholding tax suffered can be offset against the final tax liability. The date for settling the final tax liability is specified in the confirmation for Self-Assessment (“SAS-1”) issued by the Internal Revenue Department (“IRD”). Under SAS, the taxpayers are not required to wait for SAS-1 to pay the final tax due. The taxpayers can pay the final tax due at the time of filing the annual return. Excess tax paid may be refundable once the tax office has authorised and approved the refund.

The companies and businesses as employers are

作为雇主的公司和企业有责任在支付工资时从工资中扣除应缴的所得税。扣缴的税款应当自扣除之日起十五日内向税务机关缴纳。此外，雇主必须在收入年结束后三个月内提供年薪报表。

6.4 处罚

新的税收管理法(“TAL”)对与税务有关的违规行为设置了各种处罚和利息。这些规定不仅适用于相关的纳税人，也适用于负责代扣代缴该税款给IRD的人员。

6.5 裁决

纳税人可以根据TAL作出预先裁定。税务局也有权发布公共裁定，以保持法规遵从事项的一致性和指导性。

responsible for deducting income tax due from salary at the time the salary is paid. The tax withheld should be paid to the tax authorities within fifteen days from the date of deduction. In addition, the employer is required to furnish an annual salary statement within three months of the end of the income year.

6.4 Penalties

The new Tax Administration Law (“TAL”) sets a wide variety of penalties and interest for noncompliance relating to tax matters. These may apply not only to the relevant taxpayers, but also to persons responsible for withholding the tax and paying it to the IRD.

6.5 Rulings

The taxpayers can request advance rulings under the new TAL. The IRD also is empowered to issue public rulings for purposes of consistency and guidance in compliance matters.

7.0 个人税收

Individual taxation

7.1 征税原则

所有缅甸公民都被视为税务居民。在缅甸境外工作的缅甸公民的工资收入免税，但其他收入来源需征税。

作为缅甸居民的外籍人士，在缅甸境内或境外取得的所得都需纳税。非居民外籍人士从缅甸取得的所有收入需纳税。

7.2 居民纳税人

如外籍人士在某纳税年度内于缅甸居住至少183天，即被视为居民纳税人。

7.3 申报主体

每个接受工资以外收入的个人也需要提交一份单独的纳税申报单。已婚夫妇不允许联名报税。

7.4 应纳税所得额

应税所得包括工资和资本利得；也包括来自专业所得、经营所得、财产收益或者其他来源的收入。

7.5 资本利得

居民、居民外国人或者非居民外国人出售、交换或者转让资本资产（如土地、建筑物、车辆、企业的任何资本资产、股票、债券等）取得的收益，将被征收10%的资本利得税。

7.1 Basis

All Myanmar citizens are treated as tax residents. Salary income of Myanmar citizens working abroad is exempt from tax, however other sources of income are taxable.

A resident foreigner is subject to tax on their income sourced within or outside Myanmar. A nonresident foreigner is subject to tax only on all income derived from Myanmar sources.

7.2 Residence

A foreigner who lives in Myanmar for at least 183 days during the income year is treated as a resident.

7.3 Filing status

Each individual receiving income other than salary is required to file a separate tax return. Married couples are not allowed to file a joint return.

7.4 Taxable income

Taxable income includes salary income and capital gains; income from a profession, business, property or other sources.

7.5 Capital gains

A 10 percent tax is levied on gains from the sale, exchange or transfer of capital assets (e.g., land, buildings, vehicles, any capital assets of an enterprise, shares, bonds, etc.) by a resident national, resident foreigner or nonresident foreigner.

7.6 扣除与减免

人寿保险的保费可做税前扣除。

居民个人可在应纳税年度中获得应税收入总额的20%的基本免税额，最高抵免额为1,000万缅甸元。此外，配偶、子女和父母免税额也可扣除，以取得居民个人的应税收入。

7.7 税率

0%至25%的累进税率适用于薪金、从事专业或经营、财产及其他来源的收入。

未公开的收入将按3%至30%的累进税率征税。

非居民外国人在减免之前，其工资收入应按0%到25%的累进税率纳税。非居民外国人的工资以外的收入则需缴纳22%的所得税。

7.6 Deductions and allowances

Premiums paid on a life insurance policy is deductible.

Resident individuals are given a basic allowance deduction of 20% of total taxable income up to maximum threshold of MMK10 million in a tax year. Furthermore, spouse, children and parents allowances are also deductible to derive taxable income of a resident individual.

7.7 Rates

Progressive rates ranging from 0 to 25 percent apply to income from salary, the exercise of a profession or business, property and other sources.

Income that has escaped assessment is taxed at progressive rates ranging from 3% to 30%.

A nonresident foreigner is subject to tax on their salary income at progressive rates ranging from 0% to 25% before the reliefs and exemptions. Income other than salary of a non-resident foreigners are subject to 22% income tax.

8.0 个人的其他税收

Other taxes on individuals

8.1 资本税

无

8.1 Capital duty

No

8.2 印花税

印花税是根据《印花税法》对要求加盖印花的各种票据进行征收。

8.2 Stamp duty

Stamp duty is levied on various types of instruments required to be stamped under the Stamp Act.

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

无

8.4 Real property tax

There is no real property tax.

8.5 继承税/遗产税

无

8.5 Inheritance/estate tax

No

8.6 社会保障

雇主必须缴纳雇员基本工资
的3%作为社会保障，上限为
9000 缅甸元。员工则必须
缴纳工资总额的2%，上限为
6000 缅甸元。

8.6 Social security

The employer must contribute 3% of an employee's basic salary and wages (capped at MMK 9,000) to social security. An employee must contribute 2% of his/her total salary and wages, capped at MMK 6,000.

9.0 个人税收合规

Compliance for individuals

9.1 纳税年度

自 2022 年 4 月 1 日起，财政年度为 4 月至次年 3 月。

9.1 Tax year

Fiscal year runs from April to March since 1 April 2022.

9.2 申报缴纳

仅获得工资收入的个人无需在纳税年度结束时提交单独的年度纳税申报表。雇主有责任在向个人支付工资时预扣相关税款。

9.2 Filing and payment

Individual receiving only salary income is not required to file a separate annual tax return at the end of the tax year. Employers are responsible to withheld the relevant taxes at the time of salary payment to the individuals.

对于其他收入，包括来自经营业务的收入，预缴税务的要求为：

- 1) 对已收或应收收入按月征收营业税；或
- 2) 对预估的全年总收入按季度征收工资以外收入的个人所得税。

For other income, including income from a business, the tax payment requirements are:

- 1) monthly commercial tax on income received and receivable; and
- 2) quarterly for personal income tax on income other than salary, based on the estimated total income for the year.

预付税款和任何缴扣的税款都可以抵扣最终的应纳税额。缴纳最终税款的日期在税务局发出的缴税通知书中列明。

The advance payments and any taxes withheld are creditable against the final tax liability. The date for settling the final tax liability is specified in the demand notice issued by the IRD.

所得税申报表必须在纳税年度结束后三个月内提交。资本利得的纳税申报表可以在资产被处置（以合同签署日期、所有权过户日期或交付日期中的最早时间）后一个月内作为交易申报进行提交，然后在纳税年度结束后三个月内的提交最终申报表。

Income tax returns must be filed within three months of the end of the tax year. Tax returns for capital gains can be filed as transactional returns within one month from the date of disposal of capital assets (i.e. the earliest of the date of execution of the deed of disposal, the date title passes or the date of delivery) followed with the final return within three months of the end of the tax year.

9.3 罚款

请参阅“公司合规”下的“处罚”。

9.3 Penalties

See “Penalties” under “Compliance for corporations”.

10.0 增值税

Value added tax

10.1 应税交易

缅甸不征收增值税，但对商品和服务征收等同于流转税的商业税。商业税适用于所有的服务交易，除非这些交易被规定免税。

10.1 Taxable transactions

Myanmar does not levy a VAT, but a commercial tax is levied as a turnover tax on goods and services. The commercial tax applies to all service transactions unless the transactions are listed as exempt.

10.2 税率

商业税率一般为5%，适用于服务、进口、出口和国内制造的商品。

10.2 Rates

The commercial tax rate generally is 5%, payable on services, imports, exports and goods manufactured within the country.

10.3 登记

商业税注册适用于缅甸居民和从事适用商业税的商业活动的非居民实体。

10.3 Registration

Commercial tax registration applies to both Myanmar resident and nonresident entities engaged in commercial operations subject to commercial tax.

10.4 申报与缴付

商业税申报表必须按季度提交，并在相关季度结束后的30天内提交。每月缴纳的税款应在次月的10日前缴付。年度申报表则必须在财政年度结束后的三个月内提交。

10.4 Filing and payment

Commercial tax returns must be submitted on a quarterly basis and are due within 30 days from the end of the relevant quarter. Monthly payment of the tax is due by the 10th day of the following month. An annual return must be filed within three months from the end of a fiscal year.

11.0 特定商品税 Specific goods tax

11.1 应税交易

对进口、在缅甸生产或出口的特定商品(目前为15种)征收特定商品税(SGT)。

11.1 Taxable transactions

A specific goods tax (SGT) is imposed on specific goods (currently 15) that are imported, produced in Myanmar or exported.

11.2 税率

特定商品税的税率从5%到80%不等。

11.2 Rates

The specific goods tax rates range from 5 to 80 percent.

11.3 注册

凡在缅甸进口、制造和出口特定商品的公司都必须注册特定商品税。

11.3 Registration

All companies that import, manufacture and export specific goods in Myanmar must register for purposes of the SGT.

11.4 申报与缴付

特定商品税应在特定商品被销售/出口的当月结束后10天内被支付。特定商品税申报须按季度申报，制造商须在应税季度结束后10天内进行申报。进口商应在清关前向缅甸海关提交进口货物清单，出口商应在出口清关前向缅甸海关提交申报表。

11.4 Filing and payment

SGT must be paid within 10 days after the end of the month in which the goods are sold/exported. The SGT return must be filed quarterly within 10 days from the end of the relevant quarter by the manufacturer. The importers shall submit a list of imported goods at Myanmar Customs prior to the date of clearance and the exporters shall submit the return prior to export clearance at Myanmar Customs.

菲律宾税务重点

Philippines Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

菲律宾比索（PHP）。

1.1 Currency

Philippine Peso (PHP).

1.2 外汇管制

外币可以由居民纳税人自由买卖（包括在菲律宾经营的外国公司）并且可以在较低的限制下允许在菲律宾境内外自由转移外汇。非居民纳税人也可以持有外币。

1.2 Foreign exchange control

Foreign currency may be bought and sold freely by residents (including foreign corporations operating in the Philippines) and may be brought into or sent out of the country with minimal restrictions. Nonresidents also may hold foreign currency.

1.3 会计原则/财务报表

适用国际会计准则/国际财务报告准则制度。财务报表必须每年编制且必须由独立的注册会计师每年审计。

1.3 Accounting principles/financial statements

IAS/IFRS applies. Financial statements must be prepared annually and must be audited by an independent CPA.

1.4 主要商业实体

包括公司（上市/非上市）、合伙企业、独资企业、区域总部（RHQ）、区域运营总部（ROHQ）、代表处、和外国公司的分支机构。

1.4 Principal business entities

These are the corporation (stock/nonstock), partnership, sole proprietorship, regional headquarters (RHQ), regional operating headquarters (ROHQ), representative office and branch of a foreign company.

2.0 企业税收 Corporate taxation

2.1 居民纳税人

如果在菲律宾成立，或如果在菲律宾境外成立但在菲律宾有分公司的公司即为菲律宾居民纳税公司。

2.2 征税原则

菲律宾公司按全球收入征税；非居民纳税公司仅按来源于菲律宾的收入纳税。在菲律宾设有分公司的外国公司按照来源于菲律宾的收入纳税。

2.3 应纳税所得

应按企业利润计算所得税，通常包括经营/贸易所得。正常的经营支出在计算应纳税所得额时可以扣除。

除了列明的可扣除项目，国内企业和纳税居民企业可以在计算应纳税所得额时选择使用标准扣除（OSD），其不可超过总收入的40%。

2.4 股息税

菲律宾国内企业或者纳税居民外资企业从本地企业收到的股息、红利无须纳税。

此外，如果满足特定条件，境内公司从国外获得的股息可以免征所得税。

2.1 Residence

A corporation is resident if it is incorporated in the Philippines or, if incorporated outside the Philippines, it has a branch in the Philippines.

2.2 Basis

Philippine corporations are taxed on worldwide income; nonresident companies are taxed only on Philippine-source income. A foreign corporation with a branch in the Philippines is taxed on Philippine-source income.

2.3 Taxable income

Corporate tax is imposed on a company's profits, which generally consist of business/trading income. Normal business expenses may be deducted in computing taxable income.

In lieu of itemised deductions, a domestic and resident corporation may elect to use the optional standard deduction (OSD), which may not exceed 40 percent of total gross income, in computing taxable income for the taxable quarter/year. Once a decision is made to use the OSD, it is irrevocable for the taxable year for which the return is filed.

2.4 Taxation of dividends

Dividends received by Philippine domestic or resident foreign companies from a domestic corporation are not subject to tax.

Further, foreign sourced dividends received by domestic corporation may be exempt from income tax if certain conditions are met.

2.5 资本利得

对资本利得需要征税。出售非在证券交易所交易的股票所获得的所有资本收益，无论卖方是国内公司还是外国公司，都要缴纳15%的资本利得税。通过证券交易所出售的股票按照总卖价的0.6%征税。销售非商业用途的不动产所得须按其销售价格和市场公允价格的较高者征收6%的预提税。

2.6 亏损

亏损可在自发生亏损年度后连续不超过3年内向后结转以抵减应税所得，但享受这一结转抵免的前提是该纳税人没有享有税务优惠或减免。当企业的所有权发生重大改变时，亏损不能向后结转。亏损不得向以前年度追溯调整。

2.7 税率

菲律宾公司一般按25%的税率征税。对应纳税所得额不超过500万菲律宾盾，总资产不超过1亿菲律宾盾的公司，不包括该企业实体的办公场所、厂房和设备所在的土地，征收20%的税率。

2.8 附加税

无

2.5 Capital gains

Capital gains generally are taxed as income. All capital gains from sale of shares or stock not traded in the stock exchange are subject to 15% capital gains tax whether seller is a domestic corporation or a foreign corporation. Gains on the sale of shares listed and traded on the stock exchange are taxed at 0.6% of the gross selling price. Gains derived from the sale of real property not used in business are subject to 6% final withholding tax based on the higher of the sales price or the fair market value.

2.6 Losses

Losses may be carried forward for three years unless the taxpayer benefits from a tax incentive or an exemption. Losses may not be carried forward where the business undergoes a substantial change in ownership. The carryback of losses is not permitted.

2.7 Rate

Philippine corporation generally are taxed at a rate of 25%. For corporation with net taxable income not exceeding PHP 5million and total assets not exceeding PHP100million, excluding the land on which the particular business entity's office, plant and equipment are situated shall be subject to 20%.

2.8 Surtax

None.

2.9 替代性最低税

对国内和居民外国企业都征收相当于总收入2%的最低企业所得税(MCIT)。

当一家公司无应纳税收入或应纳税收入为负数时，或当其数额大于该公司的正常所得税负担时，应在应纳税年度的每个季度征收MCIT。任何超过正常所得税的MCIT可结转并在接下来的三个纳税年度抵扣正常所得税。

2.10 境外税收抵免

国内企业对同一所得已缴纳的境外税款可以申报抵免，但抵免限额仅为该所得应缴纳的菲律宾所得税金额。

2.11 参股免税制度

无

2.12 控股公司特别制度

无

2.13 税务优惠

优惠由《11534号共和国法》或《公司复苏和企业税收优惠(CREATE)法》所提供。优惠通常包括财政优惠(例如，所得税免税期、特别企业所得税或增强型扣除)和非财政优惠(例如，对于进出口海关的流程简化)。

2.9 Alternative minimum tax

A minimum corporate income tax (MCIT) equal to 2% of gross income is imposed on both domestic and resident foreign corporations. The MCIT is imposed in each quarter of the taxable year when a company has no or negative taxable income, or when the amount of the MCIT is greater than the corporation's normal income tax liability. Any MCIT that exceeds the normal income tax may be carried forward and credited against the normal income tax for the following three taxable years.

2.10 Foreign tax credit

Foreign tax paid by a domestic corporation may be credited proportionately against Philippine tax on the same profits, but the credit is limited to the amount of Philippine tax payable on the foreign income.

2.11 Participation exemption

No

2.12 Holding company regime

No

2.13 Incentives

Incentives are provided under the Republic Act No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act. Benefits usually include fiscal incentives (e.g., Income tax holidays, Special Corporate Income Tax or Enhanced Deductions) and nonfiscal incentives (e.g., simplification of customs procedures for imports and exports).

3.0 预提税 Withholding tax

3.1 股息

菲律宾公司支付给非居民外国企业的股息通常按25%的税率征税。但是，如果非居民企业接收者所在的国家允许15%的税收减免，则所分配的股息可以按15%征税。根据现有的税收协定，也可获预提税减免，但须要向国税局提交税收条约减免申请(TTRA)或确认请求。

3.2 利息

向非居民纳税人支付的利息费应缴纳20%的预提税。根据现有的税收协定，该预提税可获得减免，但须要向国税局提交税收条约减免申请(TTRA)或确认请求。

3.3 特许权使用费

支付给非居民的特许权使用费应缴纳25%的预提税，除非根据税收协定降低税率，但需向国税局提交税务条约减免申请(TTRA)或请求确认。向本地或居民外国公司支付的特许权使用费征收20%的最终预提税。

3.1 Dividends

Dividends distributed by a Philippine company to a nonresident are generally taxed at a rate of 25%. However, in case of the country of the foreign corporate recipient allows a tax credit of 15 percent, such dividends distributed may be taxed at 15 percent. The withholding tax may also be reduced under existing tax treaty subject to filing of a Tax Treaty Relief Application (TTRA) or a request for confirmation with the Bureau of Internal Revenue.

3.2 Interest

Interest paid to a nonresident is subject to a 20% withholding tax. The rate may be reduced under a tax treaty, subject to the submission of a Certificate of Residence (for Tax Treaty Relief) form with the Bureau of Internal Revenue (BIR).

3.3 Royalties

Royalty payments made to a nonresident are subject to 25% withholding tax, unless the rate is reduced under a tax treaty subject to the submission of a Tax Treaty Relief Application (TTRA) or a request for confirmation with the Bureau of Internal Revenue (BIR). A 20% final withholding tax is levied on royalty payments made to a domestic or resident foreign corporation.

3.4 技术服务费

技术服务费在多数情况下视同特许使用费一样纳税，应缴纳25%的预提税，除非适用的税收协定中规定了更低税率，但需向国税局提交税务条约减免申请 (TTRA) 或请求确认。被视同特许使用费的技术服务费用应缴纳最终的12%的预提增值税 (VAT)，除非法律有特殊豁免。

3.5 分支机构利润汇出税

分公司汇到其总部的税后利润应缴纳15%的分公司利润税。根据税收协定，税率可降低，但须提交税收协定减免申请书 (TTRA) 并通过国税局的裁定。

3.6 其他

向非纳税居民支付的其他费用也须缴纳最终税 (例如，管理费须缴纳25%；与船只相关的付款须缴纳4.5%；和飞机、机器和其他设备需缴纳7.5%)。税率在税收协定下可以被降低，但受制于菲律宾国家税务局的“确定裁决”。

3.4 Technical service fees

Technical service fees, which may be treated as royalties in some cases, are subject to 25% withholding tax, unless the rate is reduced under a tax treaty subject to the submission of a Tax Treaty Relief Application (TTRA) or a request for confirmation with the Bureau of Internal Revenue (BIR). Fees treated as royalties also are subject to final withholding value-added tax (VAT) of 12%, unless specifically exempt under the law.

3.5 Branch remittance tax

A 15% branch profits tax is levied on the after-tax profits remitted by a branch to its head office. The rate may be reduced under a tax treaty, subject to confirmatory ruling from the Bureau of Internal Revenue (BIR) through the submission of Tax Treaty Relief Application (TTRA).

3.6 Other

Other payments to nonresidents may be subject to final tax (e.g., management fees at 25%; certain payments related to vessels at 4.5%; and aircraft, machinery and other equipment at 7.5%). Rates may be reduced under a tax treaty, subject to a “confirmatory ruling” from the BIR.

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

无

4.1 Capital duty

No

4.2 工资税

企业雇主需要代扣代缴其付给员工薪酬的薪酬税。

4.2 Payroll tax

A corporate employer is required to withhold tax on the remuneration paid to its employees.

4.3 不动产税

不动产须按照其地段缴纳不动产税。每次税务申报，此税不应超过其估值的3%。

4.3 Real property tax

A property tax is imposed on real property at a rate that depends on the location of the property. The tax should not exceed 3 percent of the assessed value per the tax declaration.

4.4 社会保障

雇主必须每月根据雇佣员工的工资，缴纳社会保障费至社会保障系统。每月雇主缴费比例最高为2,155.00比索。

4.4 Social security

The employer must make a monthly contribution to the social security system corresponding to the salary of covered employees. The maximum monthly employer contribution for an employee in the highest salary bracket is PHP2,155.00.

4.5 印花税

根据不同类别的交易/文件，有不同税率的印花税。

4.5 Stamp duty

Various rates of duty apply, depending on the type of transaction/document.

4.6 转让税

无偿转让不动产须在捐赠时缴纳其市场公允价值的6%的税。

在转让或销售不动产时，本地不动产转让税是按照不动产总销售价或不动产的市场公允价的较高者的0.5%征税。

4.7 其他

对与特定种类的交易，如银行、财务公司、保险公司和公共承运人须缴纳1%至7%的“比例税”，但国内运输公司除外，这些公司需缴纳增值税（VAT）。

4.6 Transfer tax

Gratuitous transfers of property are subject to a donor's tax at 6 percent of the fair market value of the property at the time of the donation.

A local transfer tax on real property is levied at a rate of 0.5 percent of the higher of the gross sales price or the fair market value of the property, on the transfer or sale of real property.

4.7 Other

A “percentage tax” of 1 to 7 percent is imposed on certain types of businesses, such as banks, finance companies, insurance companies and common carriers, except domestic carriers that transport passengers by air, which are subject to VAT.

5.0 反避税规则

Anti-avoidance rules

5.1 转让定价

菲律宾现行转让定价法规，参照了《经济合作与发展组织》（OECD）的转让定价指南，适用于本地和跨国的关联方交易。可以适用的转让定价方法如下：可比非受控价格法、再销售价格法、成本加成法、利润分割法、剩余利润分割法及交易净利润法。

5.2 资本弱化

无

5.3 受控外国公司

无

5.4 信息披露要求

凡属于大型纳税人、享有税收优惠的纳税人、当前课税年度和前两个连续课税年度发生经营净亏损的纳税人，以及以上所述纳税人的关联方都被要求将关联交易信息提交申报表（BIR表1709）。

不符合上述申报要求的纳税人必须在财务报表附注中声明自身不在被要求的申报者范围内。

5.1 Transfer pricing

The transfer pricing rules, which are based on the OECD guidelines, apply to both domestic and cross-border related party transactions. The following transfer pricing methods are permitted: comparable uncontrolled price method, resale price method, cost-plus method, profit split method, residual profit split approach and transactional net margin method.

5.2 Thin capitalisation

No

5.3 Controlled foreign companies

No

5.4 Disclosure requirements

Taxpayers who are considered as

- Large taxpayers
- Taxpayers subject to incentives
- Taxpayers incurring net operating losses in the current taxable year and two immediately preceding consecutive taxable years
- Related parties of (a), (b), and (c) are required to file an information return on transactions with related party (BIR Form 1709).

Taxpayers who are not qualified in the above mentioned list are required to disclose in the Notes to the Financial Statements that they are not covered by the requirements and procedures for related party transactions.

6.0 企业合规

Compliance for corporations

6.1 纳税年度

可用日历年度或财务年度（12个月为会计年度，在除开12月的其他月的月末最后一天结束）。

6.1 Tax year

A calendar year or fiscal year (an accounting period of 12 months ending on the last day of any month other than December) may be used.

6.2 合并申报

菲律宾公司总部和其菲律宾的分公司可以为其企业所得税和增值税汇总申报；除此以外，合并汇总申报不被允许且每家公司需要单独报税。

6.2 Consolidated returns

A Philippine head office and its Philippine branches may file consolidated returns for corporate income tax and VAT purposes; otherwise, consolidated returns are not permitted and each company must file a separate return.

6.3 申报要求

企业须在其纳税年结束后的第四个月的15天或之前报税，无论是否需要缴纳税金。

6.3 Filing requirements

The annual income tax return must be filed, with or without payment, on or before the 15th day of the fourth month following the close of the taxpayer's taxable year.

6.4 处罚

对逾期申报的纳税人处以应付税金的25%罚款，除非按时提交并缴纳了原始税款，则任何应缴的额外税款均无需缴纳25%的附加费。在未付清税款之前，未付税款也将被征收12%的年度利息，直至全部付清。有一种折衷的罚款（代替监禁）是基于应纳税款计算，且不包括25%的滞纳金和利息。

6.4 Penalties

Late payments are subject to a surcharge equal to 25 percent of the amount due, unless original tax was filed and paid on time. any additional tax due would not be subject to 25% surcharge. Annual interest may be imposed on the unpaid amount of tax until fully paid, at 12% per annum. A compromise penalty (in lieu of imprisonment) is based on the tax due, exclusive of the 25 percent surcharge and applicable interest rate.

6.5 裁决

税务机构将会根据纳税人的请求，对于某交易的税务结果进行裁定。

6.5 Rulings

The tax authorities will issue a ruling on the tax consequences of a transaction at the request of a taxpayer.

7.0 个人税收

Individual taxation

7.1 征税原则

居住在菲律宾的菲律宾公民按其全球收入纳税；外籍纳税人及非居民纳税人仅按其来源于菲律宾境内的收入纳税。外籍人士可以享有优惠税收处理或可以在适用的税收协定下免除其所得税，但取决于菲律宾国家税务局的“确定裁定”。

7.2 居民纳税人

菲律宾公民通常视为居民纳税人，除非他/她符合可被视为非居民纳税人的规定。外籍雇员在任意年度内停留在菲律宾的总天数超过180天时被确定为税收居民。

7.3 申报主体

已婚的夫妇在菲律宾国内不仅仅从薪水取得收入的必须联合申报。

7.4 应纳税所得额

应纳税个人所得指的是全部收入减去准予扣除额。应纳税所得包括薪水、生意收入、资本利得（来自于买卖房地产及股权投资）、股息、利息、租金、特许使用权、年金、退休金及合伙人在一般职业合伙关系净收入中的分配份额。

7.1 Basis

Resident citizens are taxed on worldwide income; resident aliens and nonresidents pay tax only on Philippine-source income. Foreign individuals may benefit from preferential tax treatment or may be exempt from income tax under an applicable tax treaty, subject to a confirmatory ruling from the BIR.

7.2 Residence

A citizen normally is considered a resident unless he/she meets the requirements to be deemed a nonresident. The residence status of a foreign employee generally is established when the aggregate length of stay in the country for any calendar year exceeds 180 days.

7.3 Filing status

Married couples in the Philippines who do not derive income only from compensation must file a joint income tax return.

7.4 Taxable income

Taxable personal income is all income, less allowable deductions. It includes compensation, business income, capital gains (arising from the sale of real property and share transactions), dividends, interest, rents, royalties, annuities, pensions and a partner's distributive share of the net income of general professional partnerships.

低工资收入者（MEWs）得薪资收入的所得税可以得到豁免。低工资收入者的假日工资、加班工资、夜班差别工资及危险津贴也可以豁免。

关于扣除项目，个人从事于生意或专业工作的，在计算其应纳税所得时，可以选择不超过其总销售额或总收益40%的标准申报扣除，即可选择的扣除标准（OSD）。一旦确定选择使用OSD，该课税年的税务申报即不可改变。

7.5 资本利得

资本利得通常应按标准所得税税率征收，但是买卖特定股份和不动产应按照特定税率征收。

7.6 扣除与减免

本地法律规定强制性社会保险和非应纳税收入（例如，上限至9,000比索的非应纳税奖金和微量的福利）可被允许抵扣个人总收入。

Minimum wage earners (MWEs) are exempt from the payment of income tax on their compensation income. Holiday pay, overtime pay, night shift differential pay, and hazard pay received by MWEs also are exempt.

In lieu of itemised deductions, an individual engaged in business or the practice of a profession may elect to use the OSD, which may not exceed 40 percent of total gross sales/receipts, in computing taxable income for the taxable quarter/year. Once an election is made to use the OSD, it is irrevocable for the taxable year for which the return is made.

7.5 Capital gains

Capital gains generally are subject to the ordinary income tax rates, although gains from the sale of certain shares and real property are subject to specific rates.

7.6 Deductions and allowances

Statutory contributions, as required by domestic laws, and nontaxable income (e.g., a nontaxable bonus amount of up to PHP90,000 and de minimis benefits) are allowed as deductions and exclusions against an individual's gross income.



7.7 税率

个人所得税率按照0%至35%的累进税率征收。

个人销售不动产的，按照其销售价格和市场公允价格的较高者征收6%的资本利得税。个人销售非股市交易的股份的，应征收15%的资本利得税。通过销售在股市挂牌和交易的股份所得的，应按总售价征收0.6%的税金。

7.7 Rates

Individual income tax is charged at progressive rates ranging from 0 to 35 percent.

An individual is subject to capital gains tax on the sale of real property at a rate of 6 percent of the higher of the gross sales price or the current fair market value. An individual also is subject to tax on the capital gains derived from the sale of shares not traded on the stock exchange, at a rate of 15 percent. Gains derived from the sale of shares listed and traded on the stock exchange are taxed at 0.6 percent of the gross sales price.

8.0 个人的其他税收

Other taxes on individuals

8.1 资本税

无

8.1 Capital duty

No

8.2 印花税

根据不同类别的交易/文件，有不同税率的印花税。

8.2 Stamp duty

Various rates of duty apply, depending on the type of transaction/document.

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

对于不动产征税，取决于其地段适用不同税率。单次税务申报的税额不应超过其估值的3%。

8.4 Real property tax

A property tax is imposed on real property at a rate that depends on the property's location. The tax should not exceed 3 percent of the assessed value per the tax declaration.

8.5 继承税/遗产税

对于居民纳税人及非居民纳税人的净遗产征收6%的遗产税。

8.5 Inheritance/estate tax

Tax is imposed on the net estate of both residents and nonresidents, at a rate of 6 percent.

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

No

8.7 社会保障

雇员须按照其收入级别，向社会保险系统每月缴纳社会保障金（从135.00至1,125.00比索）。雇主也应为其雇员缴纳社会保障金。

8.7 Social security

An employee is required to make monthly contributions (ranging from PHP135.00 - PHP1,125.00) to the social security system based on his/her salary bracket. The employer is also required to make contributions for the employees.

9.0 个人税收合规

Compliance for individuals

9.1 纳税年度

日历年度。

9.1 Tax year

Calendar year.

9.2 申报缴纳

个人所得税纳税申报表须于纳税年度次年4月15日之前提交。雇佣收入税款由雇主每月代扣代缴。

9.2 Filing and payment

Tax returns are due on or before 15 April after the close of the tax year. Tax on compensation income is withheld monthly by the employer.

整个纳税年中只从一个雇主处获得收入的个人（非居民外国人除外），如果在纳税日历年末，其应缴纳税金等于其雇主代扣代缴的税金，其可以符合“代替”申报。对于已婚个人如需符合代替申报，相同的规定也需被满足。

Individuals other than non-resident aliens receiving compensation income from only one employer during the taxable year may qualify for “substituted” filing, provided the amount of tax due equals the amount of tax withheld by the employer at the end of the taxable calendar year. The same requirements must be met for married individuals to qualify for substituted filing.

9.3 罚款

对逾期申报的纳税人处以应付税金的25%罚款，除非按时提交并缴纳了原始税款，则任何应缴的额外税款均无需缴纳25%的附加费。在未付清税款之前，未付税款也将被征收12%的年度利息，直至全部付清。折中罚款是基于到期应缴纳税款，不包括25%的滞纳金和利息。

9.3 Penalties

Late payments are subject to a surcharge equal to 25 percent of the amount due, unless original tax was filed and paid on time. Any additional tax due would not be subject to 25% surcharge. Annual interest may be imposed on the unpaid amount of tax until fully paid, at 12% per annum. A compromise penalty is based on the tax due, exclusive of the 25 percent surcharge and applicable interest rate.

10.0 增值税

Value added tax

10.1 应税交易

大部分商品和服务的交易须要缴纳增值税。

10.1 Taxable transactions

VAT is imposed on most sales of goods and services.

10.2 税率

销售和进口特定的商品和服务须缴纳12%的增值税。特定的销售是零利率。

10.2 Rates

The sale and importation of certain goods and services are subject to 12 percent VAT. Certain sales are zero-rated.

10.3 登记

对于增值税的注册门槛为3百万比索。

10.3 Registration

The registration threshold for VAT purposes is PHP3 million.

10.4 申报与缴付

报税表/申报单可在每个应纳税季度结束后第25天内，以人工方式或通过电子申报与支付系统(EFPS)提交。然而，纳税人可以选择按月和按季提交增值税申报表，或仅按季度提交增值税申报单。每月的增值税申报没有强制的截止日期，只应遵守季度的申报截止日期。

10.4 Filing and payment

The return/declaration may be filed either manually or through the Electronic Filing and Payment System (eFPS), no later than the 25th day following the close of each taxable quarter. Nevertheless, taxpayer has an option to file their VAT returns on a monthly and quarterly basis, or on a quarterly basis only. Monthly VAT return filings have no imposed deadline, only the quarterly VAT return filing deadline should be observed.

新加坡税务重点

Singapore Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

新加坡元 (SG\$)。

1.1 Currency

Singapore Dollar (SG\$).

1.2 外汇管制

新加坡对外汇交易和资本流动没有严格管制。资金可自由流入和流出新加坡。但为了限制新加坡元货币市场的投机性交易，新加坡政府会限制向非居民金融机构的新加坡元借款。但这些限制不适用于向个人，或者向非金融机构（包括企业财务中心）的借款。

1.2 Foreign exchange control

There are no significant restrictions on foreign exchange transactions and capital movements. Funds may flow freely into and out of Singapore. The government imposes certain restrictions on the lending of SG\$ to nonresident financial institutions to limit speculation in the SG\$ currency market, but these restrictions do not apply to the lending of SG\$ to individuals and nonfinancial institutions, including corporate treasury centers.

1.3 会计原则/财务报表

新加坡财务报告准则。财务报表必须每年编制。

1.3 Accounting principles/financial statements

Singapore Financial Reporting Standards apply. Financial statements must be prepared annually.

1.4 主要商业实体

包括公共有限责任公司、私营有限责任公司、合伙企业¹（包括有限合伙企业和有限责任公司），独资经营、可变资本公司（使用以法人形式的投资基金）以及外国公司的分支机构。

1.4 Principal business entities

These are the public and private limited liability company, partnership¹(includes limited partnership and limited liability partnership), sole proprietorship, variable capital companies (a form of legal entity for investment funds and branch of a foreign corporation).

¹ 出于新加坡税务的目的，合伙企业被视为税务透明实体。

¹ Partnership is treated as tax transparent entity for Singapore tax purposes.

2.0 企业税收 Corporate taxation

2.1 居民纳税人

如果一家公司的管理和控制地在新加坡境内，该公司即为新加坡居民企业。管理和实际控制地通常是指公司董事会的召开地。

2.1 Residence

A company is resident in Singapore for income tax purposes if the management and control of its business is exercised in Singapore. The place where management and control is exercised generally is the place where the directors' meetings are held.

2.2 征税原则

新加坡按属地原则征税。除个别情况外，发生于或来源于新加坡的收入，以及在上一年汇回或被视为汇回新加坡的海外收入，都需纳税。居民企业和非居民企业通常以相同的方式征税，但居民企业可以享受某些税务优惠，例如对某些来源于国外的收入免税。分支机构的征税方式与子公司相同。

2.2 Basis

Singapore imposes tax on a territorial basis. Tax is imposed on all income accruing in or derived from Singapore and all foreign income remitted or deemed remitted to Singapore in the preceding year, subject to certain exceptions. Resident and non-resident companies are generally taxed in the same manner, but resident companies may enjoy various tax benefits, such as tax exemption for certain foreign source income. Branches are taxed in the same way as subsidiaries.



2.3 应纳税所得

居民企业和非居民企业须对以下发生于或来源于新加坡的所得，以及汇回或被视为汇回新加坡的境外所得纳税，包括贸易、经营所得，股息、利息或折价，退休金及养老金，租金，特许权使用费，保费和其他来自不动产的所得，以及未包含在上述类别之中但具有所得性质的其他所得或收益。

从2024年1月1日起，出售或处置位于新加坡境外的不动产或动产所得收益汇入新加坡将被征税，除非卖方实体不属于相关集团，或不是新加坡居民，与新加坡没有经济联系，或卖方实体在新加坡有足够的经济实质(与知识产权相关的除外)。

居民企业取得的境外所得如果以股息、分支机构利润或者服务费的形式汇回免税，前提是该收入在汇回或者被视同汇回的年度在海外适用的标准所得税税率至少为15%且已在海外缴纳所得税。如果境外所得在当地免税，但免税是直接由于在当地从事了实质性经营活动而可享受的税收优惠，同样会被认定是满足“在海外应税”测试。

完全与取得所得相关的收益性支出，可以在计算应税所得额时予以扣除。其他可扣除成本包括以前年度结转的资本折让、税务亏损。

2.3 Taxable income

Resident and nonresident companies are subject to tax on income accruing in or derived from Singapore and foreign income remitted or deemed remitted to Singapore, including: gains or profits from a trade or business; dividends, interest or discounts; charges or annuities; rents, royalties, premiums and other profits arising from property; and gains or profits of an income nature not falling within the above categories.

With effect from 1 January 2024, remittances into Singapore of gains derived from the sale or disposal of immovable or movable property situated outside Singapore would be subject to tax, unless among others, the seller entity is not part of a relevant group, or not a Singapore resident and has no economic nexus with Singapore, or the seller entity has adequate economic substance in Singapore (other than in relation to the disposal of an intellectual property right).

Foreign income remittances in the form of dividends, branch profits and services income derived by resident companies are exempt from tax, provided the income is received from a foreign jurisdiction with a headline tax rate of at least 15 percent in the year the income is received or deemed received in Singapore and income tax has been paid on such income in that foreign jurisdiction. Foreign income that has been exempt from tax in the foreign jurisdiction as a direct result of a tax incentive granted for substantive business operations carried out in that jurisdiction will be considered as having met the “subject to tax” test.

Expenses of a revenue nature that are incurred wholly and exclusively to produce income may be deducted in computing taxable income. Other deductible costs include capital allowances and tax losses carried forward from prior years.

2.4 股息税

新加坡实行单层公司税制，公司就其利润所支付的所得税款即为最终税款。股东不用就取得的股息缴税。

境外股息只有当汇回或者被视同汇回新加坡时，才需要在新加坡缴税，但如果满足特定条件，也可以享受税务豁免。

2.5 资本利得

新加坡不对个人获得的资本收益征税。根据特定情况，从外国资产出售获得的资本收益可能会受到税收管辖。

2.6 亏损

亏损可以无限期地向后结转（除非是未使用完毕的捐赠，捐赠只能向后结转五年），但须通过重大股东合规测试。未使用的资本折让向后结转必须通过股东商业连续性测试以及业务相同测试。在通过股东实质性测试的情况下，亏损和未抵扣的资本减免（并称“合格减免”）可以向前结转1年，最高限额为100,000新加坡元（当年度未使用资本折让的向前结转时，也必须满足商业连续性测试）。

2.4 Taxation of dividends

Singapore operates a one-tier corporate tax system, under which corporate tax paid on a company's profits is final. Dividends paid by Singapore resident companies are tax exempt in the hands of the recipient.

Foreign-source dividends are taxable if received or deemed received in Singapore, unless certain conditions are satisfied.

2.5 Capital gains

Singapore does not tax capital gains derived by individuals. Capital gains derived from the sale of foreign assets may be taxed under certain circumstances.

2.6 Losses

Losses may be carried forward indefinitely (except unutilised donations, which may be carried forward for five years), subject to compliance with the “substantial shareholders test.” Unutilised capital allowances carried forward are subject to both the substantial shareholders test the “business continuity test.” Losses and unutilised capital allowances (collectively “qualifying deductions”) may be carried back for 1 year, subject to a cap of SG\$100,000 and compliance with the substantial shareholders test (compliance with the same business continuity test also is required for the carry back of current-year unutilised capital allowances).

2.7 税率

标准的公司税税率为17%。应纳税所得额在10,000新加坡元以下的部分，75%可免于征税；10,000至190,000新加坡元的部分，50%可免于征税。此外，符合特定条件的新设私营公司在第一个连续的3个纳税年度内，应纳税所得额在100,000新加坡元以下的部分，75%可免于征税，下一个100,000新加坡元的部分，50%可以免于征税。

2.8 附加税

无

2.9 替代性最低税

无

2.10 境外税收抵免

部分类型的境外所得可以免于缴纳新加坡公司税（需满足特定条件）。企业取得的来源于税收协议国和非税收协议国的应纳税所得已在境外缴纳的所得税款，可以从其当期应纳税额中抵免。对于被视为是新加坡来源但却因为相关税收协定的特定条款而被允许在外国征税的收入，也可以使用税收抵免额以该收入在新加坡的应纳税额和在境外已纳税额两者中的较低者为限。在满足一定条件的情况下，境外税收抵免金额可以汇总计算。

2.7 Rate

The standard corporate tax rate is 17 percent. 75% of the first SG\$ 10,000 of normal chargeable income and 50% of the next SG\$ 190,000 of normal chargeable income are exempt from tax. In addition, for a qualifying new private company, 75% of the first SG\$ 100,000 of normal chargeable income and 50% of the next SG\$ 100,000 of normal chargeable income may be exempt from tax for its first three consecutive YAs, subject to certain conditions.

2.8 Surtax

No

2.9 Alternative minimum tax

No

2.10 Foreign tax credit

Some types of foreign-source income are exempt from Singapore tax (subject to certain conditions). Singapore grants resident companies a credit for foreign tax paid on income derived from treaty and nontreaty countries that is received and assessable to tax in Singapore. A tax credit is also available for tax paid on income considered to be Singapore-source but allowed to be taxed in the foreign jurisdiction under the specific provisions of a relevant tax treaty. The credit is limited to the Singapore tax payable on that income or the foreign tax paid, whichever is lower. The foreign tax credit amount may be computed on a pooled basis, subject to certain conditions.

2.11 参股免税

企业收到新加坡居民企业所支付的股息时无需缴纳新加坡所得税。如前文“股息税”所描述，境外股息如果汇回，或者被视同汇回给新加坡居民企业，除非满足特定条件，否则需要在新加坡缴纳所得税。在2027年12月31日之前，如果某公司处置所持有的普通股股权之前作为该股权受益人持续合法持有该股权不少于24个月且持普通股比例达到20%，则该处置股权所得可以免于缴纳所得税，特定情况除外。虽然新加坡并不征收资本利得税，但如果纳税人是从事股权或财产买卖业务，则其股权或财产转让所得的收益将被视为一般性收入。

2.12 控股公司特别制度

无

2.13 税务优惠

新加坡对新兴产业、正在快速发展和扩张的企业、公司总部活动、金融业、资产证券化、基金和基金管理、国际航运、国际贸易、研发活动等提供多种优惠措施。

2.11 Participation exemption

Dividends paid by Singapore resident companies are tax exempt in the hands of the recipient. As noted above under “Taxation of dividends,” foreign-source dividends are taxable if received or deemed to be received in Singapore, unless certain conditions are satisfied. Gains from the disposal of ordinary shares in another company on or before 31 December 2027 are exempt from tax, provided the shares have been legally and beneficially held for a continuous period of at least 24 months immediately before the disposal and a 20 percent minimum ordinary shareholding requirement is met, subject to certain exceptions. Although Singapore does not tax capital gains, gains from the sale of shares or properties may be regarded as ordinary income if the taxpayer is in the business of trading in shares or properties.

2.12 Holding company regime

No

2.13 Incentives

Various incentives are available for pioneer, development, and expansion companies, headquarter activities, financial services, asset securitisation, funds and fund managers, international maritime activities, international trading and R&D.

3.0 预提税 Withholding tax

3.1 股息

对新加坡居民企业所支付的股息无需缴纳预提税。

3.1 Dividends

No withholding tax is levied on dividends paid by companies resident in Singapore.

3.2 利息

支付给新加坡居民的利息不需要缴纳预提税。向非居民支付的利息需按照15%税率缴纳预提税。在存在税收协定的情况下可能适用较低税率，或某些特定情况下可以享受免税（广泛适用于新加坡认可银行或持牌财务公司存款所获得的利息，合格债务证券及合格项目债务证券所获得的利息等）。15%的税率是最终税率，适用于非居民从新加坡境外开展的业务中获得的利息与在新加坡构成的常设机构无关的利息。任何支付给不符合最终税率或免税资格的非居民公司的利息（包括源自新加坡业务或与新加坡构成的常设机构相关的利息）应按现行公司税税率征税（17%）。支付给非居民个人的利息若不符合15%的最终税率或特定国内税务优惠，应按24%的税率征税。

3.2 Interest

Interest paid to a Singapore resident is not subject to withholding tax. Interest paid to a nonresident generally is subject to a 15 percent withholding tax, unless the rate is reduced under a tax treaty or an exemption applies under certain domestic concessions (broadly applicable to interest received on deposits held with approved banks or licensed finance companies in Singapore, and interest on qualifying debt securities and qualifying project debt securities, etc.). The 15 percent withholding tax is a final tax and applies to interest derived by the nonresident from a business carried on outside Singapore and not effectively connected to a permanent establishment (PE) in Singapore. Any other interest paid to a nonresident company that does not qualify for the final rate or an exemption (including interest derived from a business in Singapore or effectively connected to a Singapore PE) is taxed at the prevailing corporate tax rate (17%). Certain interest paid to nonresident individuals that does not qualify for the 15% final rate or a domestic concession is taxed at 24%.

3.3 特许权使用费

支付给新加坡居民的特许权使用费不需要缴纳预提税。向非居民支付的特许权使用费需按照10%税率缴纳预提税。在存在税收协定的情况下可能适用较低税率。10%的税率是最终税率，仅适用于非居民从新加坡境外开展的业务中获得的特许权使用费且在新加坡构成的常设机构无关的特许权使用费。任何支付给不符合最终税率的非居民公司的特许权使用费应按现行公司税率征税（17%）。支付给非居民个人的预提税应为净收入的24%或特许权使用费总额的10%，以较低者为准。

3.4 技术服务费

支付给新加坡居民的技术服务费不需要缴纳预提税。支付给非居民（个人除外）的技术服务费将被征收17%的预提税，除非根据税收协定降低其税率。这包括因应用或使用科学、技术、工业或商业知识或信息有关的协助或服务的费用；或因管理或协助贸易、业务或专业活动而产生的费用。如果上述服务完全在新加坡境外提供，并且不通过在新加坡的商业活动或者常设机构进行提供，则可以免于缴纳预提税。对于非居民个人，预扣税按总收入的15%征收，除非该个人选择按净收入的24%征税。

3.5 分支机构利润汇出税

无

3.3 Royalties

Royalties paid to a Singapore resident are not subject to withholding tax. Royalties paid to a nonresident are subject to a 10 percent withholding tax, unless the rate is reduced under a tax treaty. The 10 percent withholding tax is a final tax and applies to royalties derived by a nonresident from a business carried on outside Singapore and not effectively connected to a PE in Singapore. Any other royalties paid to nonresident companies that do not qualify for the final rate are taxed at the prevailing corporate tax rate (17%). Payments to nonresident individuals are subject to withholding tax of the lower of 24% on net income or 10% on the gross royalties.

3.4 Technical service fees

Fees for technical services paid to a Singapore resident are not subject to withholding tax. Payments to nonresidents (other than individuals) for technical services rendered in Singapore are subject to a 17% withholding tax, unless the rate is reduced under a tax treaty. This include fees for the rendering of assistance or services in connection with the application or use of scientific, technical, industrial, or commercial knowledge or information; or for management or assistance in the management of a trade, business, or profession, unless the services are rendered entirely outside Singapore, and not performed through a business carried on in Singapore or a PE in Singapore. For nonresident individuals, withholding tax applies at 15% on the gross income, unless the individual opts to be taxed at 24% on the net income.

3.5 Branch remittance tax

No

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

无

4.1 Capital duty

No

4.2 工资税

无

4.2 Payroll tax

No

4.3 不动产税

新加坡对境内所有不动产征收房地产权税，不动产所有人应在每年年初纳税。不动产包括建屋发展局公寓、住房、办公室、厂房、商铺和土地。

4.3 Real property tax

Property tax, levied on all immovable property in Singapore, is payable annually by the owner at the beginning of the year. Immovable property includes Housing Development Board flats, houses, offices, factories, shops and land.

每年的房产税根据房产税部门确定的房产的年度总值的一定百分比计算。对于自住住宅物业，从2024年1月1日起，税率是递增的，范围从0%到32%；对于其他住宅物业，税率范围从12%到36%；非住宅物业适用10%的税率。在某些情况下，可对开发中的土地进行房产税豁免。

The annual property tax is calculated based on a percentage of the gross annual value of the property, as determined by the property tax department. The rates are progressive and range from 0% to 32% as from 1 January 2024 for owner-occupied residential property, and from 12% to 36% as from 1 January 2024 for other residential property; a 10% rate applies for nonresidential property. Property tax exemptions may be granted for land under development in certain cases.

4.4 社会保障

雇主、新加坡公民或新加坡永久居民(通过移民计划获得)并在新加坡工作的雇员必须向中央公积金(CPF)缴费。每位雇主必须在中央公积金局注册登记，并且每个月代表自身及其雇员向中央公积金缴费(相关内容也请参见后文“对个人征收的其它税项”中的“社会保障税”)。雇员所缴纳的公积金部分可从其工资中直接扣除。

4.4 Social security

Employers and employees who are Singapore citizens or Singapore permanent residents (under immigration rules) and working in Singapore are required to contribute to the Central Provident Fund (CPF). Every employer must register with the CPF board and make and remit monthly CPF contributions on behalf of itself and its employees (also see “Social security” under “Other taxes on individuals,” below). The employee’s share of the contributions is recovered through salary deductions.

4.5 印花税

印花税仅适用于与股票、股份等金融工具及不动产相关的书面文件或者电子文件，包括不动产的按揭出售以及出租。

对于年租金超过1,000新加坡元的不动产出租，可以对租约或租契征收从价印花税。而年租金低于1,000新加坡元的出租可予免税。

购房印花税 (BSD) 适用于住宅物业的收购，税率最高可达6%，适用于非住宅物业的收购，税率最高可达5%。另外，对于某些个人和实体购买或收购住宅物业（包括住宅用地）的情况，还需支付额外的买方印花税 (ABSD)，税率在5%至60%之间，具体取决于买方的类别。买方印花税以及额外的买方印花税都将基于购买价或者市场价格孰高的原则确认。销售工业地产及住宅地产的卖方印花税最高税率分别为15%以及12%，具体税率取决于购买的时间以及持有期间。

在股票或股权交易方面，买方需要按股票或股权的市场价值与买方支付对价两者中较高者征收0.2%的印花税。如果所购买的股权标的企业的价值主要来自于其持有的新加坡的住宅性资产（直接或者间接持有），同样可能会产生额外的转让税（买方印花税、额外的买方印花税以及卖方印花税）。

4.5 Stamp duty

Stamp duty applies only to instruments (written or electronic form) relating to stock and shares and immovable property. These include the sale of a mortgage and shares and a lease of immovable property.

Ad valorem stamp duty is chargeable on a lease or agreement for a lease of any immovable property with average annual rent exceeding SG\$1,000. Leases with average annual rent not exceeding SG\$1,000 are exempt from stamp duty.

Buyer's stamp duty (BSD) is payable at up to 6% on acquisitions of residential properties and up to 5% on acquisitions of nonresidential properties. An additional buyer's stamp duty (ABSD) is payable by certain individuals and entities that purchase or acquire residential property (including residential land) at a rate that ranges between 5% and 60%, depending on the category of the buyer. Both the BSD and ABSD are computed on the higher of the purchase price or the market value of the property. Seller's stamp duty (SSD) of up to 15 and 12 percent for industrial and residential property, respectively, may be apply, depending on the holding period and acquisition date of the property.

The BSD on the acquisition of stock and shares is 0.2 percent of the market value or purchase price, whichever is higher. The acquisition of equity interests in a company that primarily owns (directly or indirectly) residential property in Singapore also may attract additional conveyance duties (BSD and ABSD for buyers and SSD for sellers).

通常情况下，转让新加坡证券交易所的股票不需要缴纳印花税。在某些情况下，印花税可以被减免。

4.6 转让税

无

4.7 其他

公司应缴的其他税款包括对特定行业的外籍劳工每月征收的外籍劳工税以及向雇主征收技能发展税。税率为员工月收入总额的第一个4,500新加坡元的0.25%（最低为2新加坡元）。

此外，新加坡还对影片租借、娱乐、旅游酒店和餐馆、碳排放、以及机场离境向个人或企业征税。

The transfer of scripless shares that are listed on the Singapore stock exchange generally is not subject to stamp duty. Stamp duty relief is available in certain cases, subject to conditions.

4.6 Transfer tax

No

4.7 Other

Other taxes payable by companies include a monthly levy per foreign worker in certain industries and a training levy for all employees on the first SG\$4,500 of gross monthly remuneration at a rate of 0.25 percent, subject to a minimum of SG\$2.

There are also taxes payable by companies and/or individuals on film rentals, entertainment, tourist hotels and restaurants, carbon emission and airport departures.

5.0 反避税规则

Anti-avoidance rules

5.1 转让定价

强制性转让定价文件要求适用于公司，要服从安全港条件。如果没有履行该义务，企业可能会面临罚款。并且，如果企业被新加坡税务局（IRAS）进行了转让定价调整，则未按规定准备转让定价同期资料还可能导致补税金额5%的额外利息。

转让定价指南涵盖了公平交易原则的应用、同期资料准备要求、预约定价安排（APA）以及启动税收协议中的相互磋商程序等内容。新加坡税务局（IRAS）也对特定专题如商品营销和贸易活动以及跨国企业集团的集中活动发布了转让定价指南。

新加坡已经引入了国别报告的披露要求（详情可参加下文的“披露要求”部分）。

5.2 资本弱化

无。但是，利息费用的扣除一般取决于贷款的具体目的。如果贷款是出于收入目的（例如为购买库存提供资金），则利息可以扣除。而因融资购买资本资产所产生的利息费用也可获得抵扣，只要该资本资产用于获取须缴纳新加坡所得税的收入。如果贷款资金用于创收与非创收目的，相关利息则可以分摊费用。

5.1 Transfer pricing

Mandatory transfer pricing documentation requirements apply for companies, subject to safe harbor provisions. Penalties may be imposed for noncompliance. Transfer pricing adjustments made by the Inland Revenue Authority of Singapore (IRAS) may be subject to an additional surcharge of 5 percent.

Transfer pricing guidelines cover the application of the arm's length principle, documentation requirements, advance pricing agreements and requests to invoke the mutual agreement procedure under Singapore's tax treaties. The IRAS also has issued transfer pricing guidelines for special topics relating to commodity marketing and trading activities and centralized activities in multinational enterprise groups.

Singapore has introduced country-by-country (CbC) reporting requirements (see “Disclosure requirements” below).

5.2 Thin capitalisation

No. However, the deductibility of interest expense generally depends on the specific purpose of the loan. Interest is deductible where the loan is obtained for revenue purposes (e.g. to finance the purchase of inventory). Interest incurred on a loan to finance the purchase of a capital asset is deductible to the extent that the capital asset is used to generate income that is subject to Singapore income tax. The interest expense may be apportioned where loans are obtained for both income-producing and non-income producing purposes.

5.3 受控外国公司

无

5.4 经济实质要求

新加坡除了与从2024年1月1日起在新加坡境外的不动产或动产的出售或处置所得不征税有关的情况外，不设立经济实质要求，尽管新加坡税务局在授予居留证书前将考虑某些因素。

5.5 信息披露要求

IRAS已实施关联方交易申报要求，如果财务报表中披露的关联方交易额超过1500万新加坡元，新加坡纳税人必须填写并提交关联方交易表格。从2022年1月1日财年开始，总部位于新加坡的跨国企业集团必须在当前财年结束后的3个月内通知 IRAS 并提交国别报告。

5.3 Controlled foreign companies

No

5.4 Economic substance requirements:

Singapore does not have economic substance requirements except in relation to non-taxation of gains derived from the sale or disposal of immovable or movable property situated outside Singapore and received or deemed received in Singapore from 1 January 2024, although the IRAS will consider certain factors before granting a residency certificate.

5.5 Disclosure requirements

IRAS has implemented a related party transaction reporting requirement where a Singapore taxpayer has to complete and submit a related party transaction form if the value of related party transaction as disclosed in the financial statements exceeds SG\$15 million. Singapore-headquartered multinational enterprises fulfilling certain conditions are also required to prepare and submit CbC reports to the IRAS. For FY beginning on or after 1 January 2022, Singapore-headquartered MNE groups are also required to notify IRAS of their obligation to file a CbC report, within 3 months from the end of that relevant FY.

5.6 其他

新加坡有通用的反避税条款。如发现某项安排属于避税安排，将对税款或应缴税款，或额外税款或应缴税款征收 50% 的附加费。对于印花税，附加费适用于在 2020 年 12 月 7 日或之后执行或被视为执行的任何文书或被视为文书的文件有关的调整。对于消费税，附加费适用于对税务评估所做的调整从 2021 年 1 月 1 日或之后开始的规定会计期间。对于所得税，附加费将适用于从 2023 课税年起对税收评估所做的调整。

5.6 Other

Singapore has a general anti-avoidance provision. A 50 percent surcharge will be imposed on the amount of tax or duty payable, or additional tax or duty payable where an arrangement is found to be a tax avoidance arrangement. For stamp duty, the surcharge applies to adjustments in relation to any instrument, or document treated as an instrument, that is executed or deemed executed on or after 7 December 2020. For GST, the surcharge applies to adjustments made to tax assessments in respect of a prescribed accounting period starting on or after 1 January 2021. For income tax, the surcharge will apply to adjustments made to tax assessments from YA 2023 onwards.

6.0 企业合规

Compliance for corporations

6.1 纳税年度

纳税年度通常为日历年度，但公司可以按照其上一个财政年度进行纳税申报。各个纳税年度也被称为“评税年度”。公司在当年取得的所得将在下一年度进行征税（例如，2023财年度取得的所得将在2024评税年度纳税）。

6.2 合并申报

新加坡不允许汇总申报，每家公司都须独立进行纳税申报，除非按规定可以豁免。但是亏损让渡的集团救济机制允许集团内符合条件的成员公司将其当年度未利用的亏损、资本折让和捐赠，用于抵扣同一集团内另一家成员公司的应税利润。前提是该公司必须在新加坡注册成立，由集团内另一家在新加坡注册成立的公司直接或间接持有其至少百分之七十五的股权，而且它们的会计年度相同。

6.1 Tax year

The tax year (YA) generally is the calendar year, although a company is required to file its tax return based on the results of its preceding financial year. Income is subject to tax in Singapore on a preceding-year basis (e.g., income earned in the financial year ended in 2023 will be taxed in YA 2024).

6.2 Consolidated returns

Consolidated returns are not permitted; each company is required to file a separate corporate tax return, unless a waiver is granted. However, a loss transfer system of group relief allows current year unutilised losses, unutilised capital allowances and unutilised donations from one qualifying company to be offset against the assessable income of another qualifying company within the same group. To qualify, among other requirements, companies must be incorporated in Singapore and be at least 75 percent owned, directly or indirectly, by another company in the group that is incorporated in Singapore, and must have the same accounting year-end.

6.3 申报要求

公司必须自财政年度结束之日起3个月内，向新加坡税务局申报其预估的应纳税所得额。所有的纳税申报必须在11月30日前对上一会计年度所得收入进行纳税电子申报。纳税申报表提交后，税务局将发出评估通知书。该税款一般应在发出评税通书之日起的一个月内缴交。

6.4 处罚

逾期提交或未提交申报表，逾期缴纳或不缴纳税款，都将被处以罚金。

6.5 裁决

纳税人可以向新加坡税务局申请预先裁定个别交易或安排的税务影响。

6.3 Filing requirements

Companies must submit their estimated chargeable income to the IRAS within three months from the end of their financial year-end. All tax returns must be electronically filed by 30 November of the YA for income earned in the preceding accounting year. The notice of assessment will be issued by the IRAS after the tax return is filed. The tax is generally due and payable within one month after the date of issue of the notice of assessment.

6.4 Penalties

Penalties apply for late filing of or for failure to file returns, and for the late payment or nonpayment of taxes.

6.5 Rulings

A taxpayer can request an advance ruling from the IRAS on the tax consequences of a particular transaction or arrangement.

7.0 个人税收

Individual taxation

7.1 征税原则

新加坡的纳税居民个人必须对发生于或来源于新加坡的收入缴纳所得税。新加坡的纳税居民个人在新加坡收到或被视为收到的来源于外国的收入无需缴纳所得税，除非该收入是通过新加坡的有限合伙企业收到或者被视为收到。个人来源于新加坡的某些投资收入也无需纳税。非居民个人只需对发生于或来源于新加坡的收入缴纳所得税。

7.2 居民纳税人

如果新加坡公民通常居住在新加坡，则该个人被视为新加坡的税务居民，但符合居民要求的临时缺勤除外。如果在课税年之前的一个日历年，外国个人 (i) 在新加坡实际居住或在新加坡工作（公司董事除外）183天或更多，或 (ii) 通常居住在新加坡，也将被视为新加坡的税务居民。

在新加坡就业期至少连续三个课税年的外国个人可在所有三个课税年的优惠基础上被视为新加坡税务居民，即使该个人在抵达，离开，或两者兼有的年份在新加坡逗留的时间可能少于 183 天。

如果该员工在抵达新加坡的所属年度在新加坡履职时间少于183天，但预计该员工在当年和次年两个日历年内在新加坡的连续履职时间会超过183天，则他/她在这两个年度都会被认定为新加坡的居民纳税人。

7.1 Basis

With certain expectations, Singapore tax resident individuals are subject to Singapore income tax on income accrued in or derived from Singapore. Foreign-source income received or deemed received in Singapore by an individual is exempt from income tax in Singapore, except for income received or deemed received through a partnership in Singapore. Certain investment income derived from Singapore sources by an individual may be exempt from income tax. Nonresidents are subject to Singapore income tax on income accrued in or derived from Singapore.

7.2 Residence

A Singapore citizen is considered a tax resident in Singapore if the individual normally resides in Singapore, except for temporary absences consistent with the claim of being a resident. A foreign individual is considered a tax resident in Singapore if, in the calendar year preceding the YA, the individual (i) was physically present in Singapore or exercised an employment in Singapore (other than as a director of a company) for 183 days or more, or (ii) ordinarily resides in Singapore.

A foreign individual whose employment period in Singapore covers at least three consecutive YAs may be considered a tax resident in Singapore on a concessionary basis for all three YAs, even though the individual may have spent less than 183 days in Singapore in the year of arrival, departure, or both.

An employee who has exercised employment in Singapore for less than 183 days during the employee's year of arrival, but expects to exercise the employment in Singapore for a continuous period of at least 183 days straddling two consecutive calendar years, may be taxed as a resident in Singapore for both YAs.

7.3 申报主体

每位个人，包括已婚夫妇在内，均须单独进行纳税申报。

7.4 应纳税所得额

包括从贸易、经营、执业取得的所得或收益，以及受雇所得（包括雇主提供的食物、服装或住房，以及除基本生活、交通、旅游或娱乐之外的津贴）。

7.5 资本利得

无

7.6 扣除与减免

居民及非居民纳税人向获批的公共性机构进行的捐赠可以在个人税前进行抵扣。但是只有居民纳税人个人才可享受特定的个人扣除项目及税款减免。

特定的个人扣除项目可从税前收入中减除。税款减免可以从应纳税额中扣除，从而确定个人的最终应缴税款。一个课税年度内个人总共可以申请的税务减免额度的上限为80,000新加坡元。

7.3 Filing status

Each individual, including married couples living together, is required to file a separate tax return.

7.4 Taxable income

Income includes gains or profits from a trade, business, profession or vocation, and gains or profits from employment (including the value of any food, clothing or lodging provided or paid for by the employer and allowances, other than those for subsistence, travel or entertainment purposes).

7.5 Capital gains

No

7.6 Deductions and allowances

Donations made to approved Institutions of Public Character are allowed as a deduction to resident and nonresident individuals. However, personal reliefs and tax rebates are granted only to resident individuals.

Personal reliefs may be deducted against assessable income to ascertain the chargeable income on which tax is computed. Tax rebates are deducted from the tax payable to determine the final tax liability of the individual.

7.7 税率

居民纳税人的应税所得如果超过20,000新加坡元，将按累进税率征税，税率介于2%至24%。

非居民的受雇所得以百分之十五的统一税率（未扣除任何个人免税部分）和居民所得税率（允许税务扣除和税务减免）中较高者纳税。

非居民来源于新加坡的所有其他收入，包括董事费和独立顾问费，通常应按24%的统一税率征税。非居民个人（公司董事除外）在新加坡的受雇时间较短，例如不超过60天的，可免于纳税。

The total amount of personal income tax reliefs that an individual can claim is subject to an overall relief cap of SG\$80,000 per YA.

7.7 Rates

Residents deriving chargeable income above SG\$20,000 are taxed at progressive rates ranging from 2 to 24 percent.

Nonresidents are taxed on their employment income at the higher of a flat rate of 15 percent (with no personal deductions or allowances) or the tax rate for residents (taking into account personal reliefs and rebates).

All other income of nonresidents sourced in Singapore, including fees paid to directors and independent consultants, generally is taxed at a flat rate of 24 percent. A nonresident individual (other than a director) exercising a short-term employment in Singapore (i.e., for not more than 60 days) may be exempt from tax in Singapore on his/her employment income derived from Singapore.

8.0 个人的其他税收

Other taxes on individuals

8.1 资本税

无

8.1 Capital duty

No

8.2 印花税

参见“对公司征收的其他税项目”下的“印花税”部分。

8.2 Stamp duty

See “Stamp duty” under “Other taxes on corporations,” above.

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

请参见“对公司征收的其它税项”下的“不动产税”。

8.4 Real property tax

See “Real property tax” under “Other taxes on corporations,” above.

8.5 继承税/遗产税

无

8.5 Inheritance/estate tax

No

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

No

8.7 社会保障

新加坡公民或具有新加坡永久居民身份（通过移民计划获得）并在新加坡工作的雇员需要对中央公积金缴费。缴费率最高为20%（针对55岁及以下的个人）。在雇员首次取得永久居民身份的最初2年，可适用渐进缴费率。雇主需要向中央公积金缴费的费率最高为17%（针对55岁及以下的个人），缴纳基数的上限为：月薪不超过6,000新加坡元（截至2023年8月31日），年薪不超过102,000新加坡元。月度普通工资上限将逐渐从SGD 6,000提高到SGD 8,000，第一个增加将于2023年9月1日生效。下一次增加将于2024年1月1日生效。此时CPF的年薪上限SGD 102,000没有变化，但将定期进行审核，以确保它继续覆盖大多数CPF会员。

过去几年来，55岁至70岁的个人CPF缴纳比例已逐渐增加，下一次增加将于2024年1月1日生效。雇员缴纳比例将增加0.5%至1%。

8.7 Social security

Employees who are Singapore citizens or Singapore permanent residents (under immigration rules) and working in Singapore are required to contribute to the CPF, at a rate of up to 20 percent (for individuals aged up to 55 years old). Graduated rates may apply for the first two years after the employee attains permanent resident status. The employer's statutory contribution rate to the CPF is up to 17 percent (for individuals aged up to 55 years old), subject to a monthly ordinary wage ceiling of SGD 6,000 (up to 31 August 2023) and a total annual wage ceiling of SGD 102,000.

The monthly ordinary wage ceiling will be gradually raised from SGD 6,000 to SGD 8,000 and the first increase was effective 1 September 2023. The next increase will take effect on 1 January 2024. There is no change to the CPF annual salary ceiling of SGD 102,000 at this juncture, but it will be reviewed periodically to ensure it continues to cover the broad majority of CPF members.

The CPF contribution rates for individuals aged over 55 years up to 70 years have been progressively increasing over the past few years and the next increase will take effect on 1 January 2024. Employee contribution rates will be increased by 0.5% to 1%.

9.0 个人税收合规

Compliance for individuals

9.1 纳税年度

日历年度。

9.1 Tax year

Calendar year.

9.2 申报缴纳

个人必须在每年 4月15日之前就其上一年度的收入进行纳税申报。如果采用电子申报，截止日为4月18日。纳税申报表提交后，税务局将发出评估通知书。该税款一般应在发出评税通知书之日起的一个月内缴交。

9.2 Filing and payment

An individual is required to file his/her Singapore tax return in respect of income from the preceding year by 15 April of the following year, or 18 April if filed electronically. A notice of assessment is issued by the IRAS after the tax return is filed. The tax generally is due and payable within one month after the date of issue of the notice of assessment.

9.3 罚款

逾期提交或未提交申报表，逾期缴纳或不缴纳税款，都将被处以罚金。

9.3 Penalties

Penalties apply for late filing of or for failure to file returns, and for the late payment or nonpayment of taxes.

10.0 增值税

Value added tax

10.1 应税交易

新加坡对销售大部分应税货物和服务，以及全部进口货物的行为征收货物与服务税（GST）（与欧洲的增值税相似），除非进口货物适用进口GST减免或享有豁免。对某些从海外进口的服务也征税GST，如新加坡的接收企业是GST注册企业并无法收回其产生的所有GST，或接收企业并非GST注册企业，但该海外供应商提供的服务是订明征税的数码服务（例如线上游戏、线上媒体订阅等）。从2023年1月1日起，进口到新加坡的低价值货物（货物价值低于400新加坡元）和非数码服务也将被征收货物与服务税。非数码服务指的是不符合“数码服务”定义并可以远程方式提供和接收的服务（例如，在线指导、远程医疗服务和在新加坡境外举行的虚拟演唱会的直播）。

10.2 税率

标准税率为9%（从2023年1月1日起增至7%，从2024年1月1日起再次增至8%），国际服务和货物出口税率为零。适用于跨越税率变更生效日期的供应的过渡规则。提供特定的金融服务，销售和租赁住宅类资产，进口或者本地销售投资性贵金属产品和供应数码代币免税。

10.1 Taxable transactions

Singapore imposes a goods and services tax (GST), which is similar to a European-style VAT, on the supply of most goods and services, and on all goods imported into Singapore unless the goods are imported via an import GST relief or are exempted GST is also imposed on certain services imported from overseas, where the Singapore recipient is a GST-registered business and is unable to recover all of the GST it incurs, or where the recipient is not GST registered and the supply from the overseas supplier is a prescribed digital service (e.g., online gaming, online media subscriptions, etc.). With effect from 1 January 2023, GST also will be imposed on low-value goods (value of goods less than SG\$ 400) imported into Singapore and certain imported non-digital services. Non-digital services refer to services that do not fall within the definition of 'digital services' and that may be supplied and received remotely (e.g., online coaching, telemedicine services and livestreaming of virtual concerts performed outside Singapore).

10.2 Rates

The standard rate is 9% (increased from 7% as from 1 January 2023 and from 8% as from 1 January 2024), with a zero rate for international services and exports of goods. There will be transitional rules applicable for supplies that span the effective date of the rate change. The provision of specified financial services, the sale and lease of residential property and the import and local supply of investment precious metals and supply of digital tokens are exempt from GST.

10.3 登记

在特定豁免情况下，如果个人在一个日历年内应税营业额或者预计未来12个月的应税营业额在1百万新加坡元以上，就应办理纳税登记，除非属于豁免情形。如果某人无权收回因注册消费税而产生的所有消费税，并且在一个日历年内收到的进口服务价值超过100万新加坡元，或者预计在未来12个月超过100万新加坡元，则需要遵循注册要求办理纳税登记。如果年营业额低于1百万新加坡元，纳税人也可进行自愿登记。一旦进行纳税登记，则必须维持登记状态至少2年，且需满足其它特定要求。

海外供应商若其数字服务全球年营业额超过100万新加坡元，并且向新加坡未注册消费税的接收方提供数字服务的年收入超过10万新加坡元，或预期在未来12个月内超过10万新加坡元，该海外供应商则须在海外供应商注册（OVR）体制下注册GST。于2023年1月1日起，海外供应商如对新加坡的远程服务及低价值货物的B2C供应于一个日历年的全球营业额及价值分别超过或预期超过100万新加坡元及10万新加坡元，那么该海外供应商须根据海外供应商注册（OVR）体制下注册GST。对新加坡的B2C远程服务和低价值货物供应是指向属于新加坡的非GST注册的客户提供远程服务，以及向新加坡的非GST注册客户提供低价值货物。

10.3 Registration

Subject to certain exemptions, a person with taxable turnover exceeding SG\$1 million in a calendar year or expected to exceed SG\$1 million in the next 12 months must register for GST. A registration requirement arises under the reverse charge rules if a person would not be entitled to recover all the GST incurred if registered for GST, and receives imported services with a value exceeding SG\$1 million in a calendar year, or expected to exceed SG\$1 million in the next 12 months. A taxpayer may apply for voluntary registration even if its annual taxable turnover does not exceed SG\$1 million. Once voluntarily registered, the taxpayer must remain registered for at least two years and satisfy certain other conditions that may be imposed.

Overseas suppliers with global annual turnover from digital services exceeding SG\$1 million, and annual revenue exceeding SG\$100,000, or expected to exceed SG\$100,000 in the next 12 months from the supplies of digital services to non-GST registered recipients in Singapore, are required to register for GST under the overseas vendor registration (OVR) regime. With effect from 1 January 2023, overseas suppliers with global turnover and value of B2C supplies of remote services and low-value goods to Singapore for a calendar year exceeding or expected to exceed SG\$1 million and SG\$100,000 respectively, are required to register for GST under the OVR regime. B2C supplies of remote services and LVG to Singapore refer to supplies of remote services to non-GST registered customers belonging in Singapore and supplies of LVG to customers who are not GST-registered in Singapore.

10.4 申报与缴付

已进行登记的纳税人必须在不迟于每会计季度（也可选择月度申报）结束后的1个月内，向主管税务局进行纳税申报。相关会计期间的应纳税额应当在申报截止日前一并缴纳。退税通常会在提交GST申报表后，等同于前述会计期间的时间内进行返还。根据OVR体制提交的消费税申报表，仅用于支付目的，根据该体制注册的供应商无权就进项税提出退还。

逾期提交或未提交申报表，逾期缴纳或不缴纳税款，都将被处以罚金。

10.4 Filing and payment

A registered taxable person is required to file a GST return with the Comptroller of GST on a quarterly basis (but may opt to file on a monthly basis) no later than one month after the end of the relevant prescribed accounting period. Any tax payable for the accounting period to which the return relates must be paid by the submission deadline. Any refund of the tax generally should be received within a period equivalent to the prescribed accounting period, calculated from the date the GST return is submitted. GST returns submitted under the OVR regime are for payment purposes only and suppliers registered under the regime are not entitled to submit claims for input tax refunds.

Penalties apply for late filing of or failure to file returns, and for the late payment or nonpayment of taxes.

泰国税务重点 Thailand Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

泰铢 (THB) 。

1.1 Currency

Thai Baht (THB).

1.2 外汇管制

资金汇回不以泰铢结算，可以用其他货币。但有一种例外情况，如资金用于境内投资或借给泰国邻国（包括越南）的营业机构的营业机构，此类资金可以泰铢和/或外币进行。

1.2 Foreign exchange control

Repatriation payments may not be made in THB, but may be made in any other currency. An exception applies for the transfer of funds made for the purpose of investing in or lending to business entities in Thailand's neighboring countries (including Vietnam); such transfers may be made in THB and/or in another currency.

大多数汇款可以通过商业银行进行，需要提供证明汇款目的的文件。如果汇款金额超过法定限额，可能需要泰国银行的批准。

Most remittances may be made through a commercial bank, and documentation evidencing the purpose of the remittance is required. The Bank of Thailand's approval may be required in case of the remittance of funds exceeding the ceiling set by the law.

1.3 会计原则/财务报表

采用泰国会计准则。对于泰国会计准则未涉及的方面，可参考国际会计准则和美国公认会计原则。申报企业年度所得税时必须附上经注册公共会计师审计和签署的财务报表。

1.3 Accounting principles/financial statements

Thai Accounting Standards apply. For areas not addressed by Thai Accounting Standards, IAS, IFRS and US GAAP may be consulted. Financial statements that have been audited and signed off by a certified public accountant (CPA) must accompany an entity's annual income tax return.

公共有限责任公司及私营有限责任公司必须在年度股东大会（必须在公司财年结束后四个月内召开）召开之日起一个月内，以电子方式向商业发展厅提交经审计的财务报表。其他类型实体的申报截止日期为会计期结束后五个月内。未能及时召开年度股东大会和/或未能以电子方式及时提交经审计的财务报表，可能导致公司及其董事或代表受到处罚。

Public and private limited companies must electronically file audited financial statements with the Department of Business Development within one month from the date of the annual general shareholders' meeting (which must be held within four months of the company's year-end). For other entities, the filing deadline is five months from the end of the accounting period. Failure to timely hold the annual general shareholders' meeting and/or timely file the audited financial statements electronically may result in penalties for a company and its directors or representative.

1.4 主要商业实体

公共有限责任公司·私营有限责任公司·合伙企业·独资企业·合资企业和外国企业分支机构/代表处或区域办事处。

1.4 Principal business entities

These are the public and private limited company, partnership, sole proprietorship, joint venture and branch or representative or regional office of a foreign corporation.



2.0 企业税收 Corporate taxation

2.1 居民纳税人

如果有限/公共公司或合伙企业在泰国境内注册成立并在商务部登记，则该公司或合伙企业被视为泰国居民企业。

2.2 征税原则

泰国居民企业需对全球所得纳税；居民企业纳税人取得的外国来源收入与泰国来源收入一样征收企业所得税。非居民企业只就泰国来源收入征税。在泰国注册的外国分公司或合伙企业，或者在泰国没有注册但有应税场所的，通常以与有限公司相同的方式征税。

非居民企业且不在泰国经营业务但从泰国获得特定种类收入（如：劳务收入、特许权使用费、股息、利息、资本利得、租金和自由职业收入）的，可能需缴纳预扣税（根据适用的税收协定情况有机会减免）。

2.3 应纳税所得

企业所得税一般针对企业的应税利润征收，应税收入包括营业收入和被动收入（即股息、利息、特许权使用费、资本利得/损失）。计算企业所得税时须以应税收入减去相关费用、扣除项目后的净额作为应纳税所得。

非居民企业且不在泰国经营业务但取得来源于泰国或从泰国支付的应税收入的，如需缴纳预扣税，预扣税会基于收入额计算。

2.1 Residence

A limited/public company or partnership is considered resident if it is incorporated in Thailand and registered with the Ministry of Commerce.

2.2 Basis

Residents are taxed on worldwide income; foreign-source income derived by resident taxpayers is subject to corporate income tax in the same manner as Thailand-source income. Nonresidents are taxed only on Thailand-source income. A registered foreign branch or partnership and unregistered entities with a taxable presence in Thailand are generally taxed in the same way as a Thai company.

Where nonresidents not carrying on business in Thailand but deriving certain categories of incomes paid in or from Thailand (e.g., performance of work, royalties, dividends, interest, capital gains, rent and liberal professions), a final withholding tax may apply (subject to exemption and reduction under the applicable tax treaty)

2.3 Taxable income

Corporate income tax is generally imposed on an entity's net taxable profits, which consist of business/trading income, passive income and capital gains/losses. Expenses that relate specifically to generating profits for the business or to the business itself may be deducted in determining net taxable profits.

For nonresidents not carrying on business in Thailand but deriving taxable categories of incomes paid in or from Thailand, the final withholding tax, where applicable, is imposed on such gross receipts.

2.4 股息税

如果能够满足某些特定条件，则泰国的有限公司向泰国另一家有限公司支付的股息可免征。用于支付股息的预提税可用于抵销该公司在相关纳税年度应缴纳的最终企业所得税。符合国际商务中心(IBC)制度的公司在15个会计期间内从符合资格的联营企业(即本地和海外联营公司)获得的股息收入也将可豁免缴纳企业所得税。

2.5 资本利得

资本利得应按标准税率征收企业所得税，对于抵消应纳税所得的资本损失没有限制。

2.6 亏损

净营业亏损最多可以结转五个会计年度。若在投资促进委员会(BOI)推广的业务有关的税收优惠期间内产生的净营业亏损则可用于抵销在免税期间非推广业务相关的净利润，最多可抵销五个会计年度。税收优惠期到期后，在一定条件下剩余的亏损可在税收优惠期届满后结转最多五年。亏损不可向以前年度追溯调整。

2.4 Taxation of dividends

Dividends paid by a Thai limited company to another Thai limited company may be fully exempt if certain conditions are satisfied. Tax withheld on the payment of dividends may be used to offset the final corporate income tax due for the company in the relevant tax year. Companies qualifying for the International Business Center (IBC) regime are exempt from corporate income tax on dividend income received from qualified associated enterprises (i.e., local and overseas affiliates) for 15 accounting periods.

2.5 Capital gains

Capital gains are subject to the normal corporate income tax rate, with no restrictions on the use of capital losses to offset net taxable profits.

2.6 Losses

Net operating losses may be carried forward for up to five accounting periods. Net operating losses relating to a business promoted by the Board of Investment (BOI) that are incurred during a tax holiday period also may be utilized to offset net profits relating to a non-promoted business during the tax holiday period, for up to five accounting periods. Once the tax holiday period expires, the remaining tax losses may be carried forward for up to five years after the expiration of tax holiday period subject to conditions. The carryback of losses is not permitted.

2.7 税率

企业所得税标准税率为20%，某些中小企业根据净利润可以享受有分别低至0%、15%及20%的累进税率。

从事国际运输业务且在泰国设有办事处的外国公司，按总收益的3%税率征税，而不是以净利润按正常企业所得税税率征收，并对于利润汇出免征。

2.8 附加税

无

2.9 替代性最低税

无

2.10 境外税收抵免

对同一所得，已在境外缴纳的所得税款可从泰国需缴所得税中抵免，最多可以抵免这些境外所得在泰国应缴的所得税金额。

2.11 参股免税

有（满足特定条件）。

2.12 控股公司特别制度

泰国公司从境内和国外附属公司获得的股息收入可能获得免税（取决于某些条件）。

2.7 Rate

The standard corporate tax rate is 20 percent. Certain small and medium-sized limited companies are subject to lower progressive rates of 0%, 15% and 20%, up to a certain amount of net taxable profits.

Foreign companies that carry on the business of international transportation and that have an office in Thailand are taxed on their gross proceeds at a rate of 3 percent, rather than on net profits at the normal corporate income tax rate and are exempt from the tax on profit remittances.

2.8 Surtax

No

2.9 Alternative minimum tax

No

2.10 Foreign tax credit

Foreign income tax paid on profits that are subject to corporate income tax in Thailand generally may be credited up to the amount of income tax paid in Thailand on such foreign income.

2.11 Participation exemption

Yes (subject to certain conditions).

2.12 Holding company regime

A tax exemption may be available for dividend income received from domestic and foreign affiliates (subject to certain conditions).

2.13 税务优惠

投资促进委员会（BOI）依据投资活动所属行业类别给予3到8年税务优惠期。对于特定的投资领域，可以给予额外的税务优惠期。

收入来源为对关联企业提供符合资格的服务收入（即管理、技术支持和财务管理服务）以及符合资格的特许权使用费收入（在泰国进行的研发和技术创新产生的特许权使用费）的国际商务中心有资格获得企业所得税率减免，具体如下：支付给泰国接收人的年度运营支出至少为6000万泰铢的，税率降至8%；支出至少为3亿泰铢的，税率降至5%；支出至少为6亿泰铢的，则税率降至3%。对国际商务中心，从联营企业获得的股息收入可免征企业所得税，向联营企业提供财资服务所得的收入可免征特定营业税（SBT）。在泰国为国际商务中心工作的外籍员工可享受15%的固定个人所得税税率，或在某些情况下可申请免税。

2.13 Incentives

Tax holidays from three to eight years are available for business activities promoted by the BOI. An additional tax exemption period may be granted for specific investment areas.

IBCs that derive income from qualifying services (i.e., management, technical support, and financial management services) and qualifying royalty income (royalties arising from R&D and technological innovation undertaken in Thailand) from associated enterprises are eligible for reduced corporate income tax rates as follows: 8 percent where the annual operating expenditure paid to recipients in Thailand is at least THB 60 million; 5 percent where such expenditure is at least THB 300 million; and 3 percent where the expenditure is at least THB 600 million. IBCs also benefit from an exemption from corporate income tax on dividend income received from associated enterprises and a specific business tax (SBT) exemption for income derived from the provision of treasury services to associated enterprises. Expatriate employees working for an IBC in Thailand benefit from a flat 15 percent personal income tax rate or an exemption from the tax in certain cases.

3.0 预提税 Withholding tax

3.1 股息

支付给泰国公司的股息须按10%的税率缴纳预提税。如果根据《泰国税法典》或投资促进法，满足条件的泰国公司则可以免缴预提税。

支付给非居民企业的股息须按10%的税率缴纳预提税。支付给个人（包括居民或非居民）的股息须按10%缴纳预提税。支付给非居民的股息所征收的预提税可根据适用的税收协定予以减免。

3.2 利息

支付给非居民企业/个人的利息须按15%的税率缴纳预提税或者可根据适用的税收协定予以减免。

根据适用的税收协定，如果提供贷款的银行、金融机构或保险公司是与泰国签订税收协定国家的居民企业，通常须按10%缴纳预提税。但如果政府或泰国金融机构根据旨在促进农业、工业或商业的法律发放的贷款支付利息，则通常可豁免预提税。

一家公司支付给另一家在泰国开展业务活动的公司的利息或者一家公司支付给金融机构的信用债券或债券利息（银行或金融机构间的存款或流通票据利息除外）须按1%的税率缴纳预提税。

3.1 Dividends

Dividends paid to another Thai company are subject to a 10 percent withholding tax, or are exempt if certain conditions are satisfied under the Revenue Code or investment promotion law.

Dividends paid to a nonresident company are subject to a 10 percent withholding tax. Dividends paid to an individual (resident or nonresident) are subject to a 10 percent withholding tax. The withholding tax rate on dividends paid to a nonresident may be reduced under a tax treaty.

3.2 Interest

Interest paid to a nonresident company or a nonresident individual is subject to a 15 percent withholding tax, unless the rate is reduced under a tax treaty.

Subject to applicable tax treaty, Interest paid on loans from a bank, financial institution or an insurance company is generally subject to a 10 percent withholding tax if the lender is resident in a country that has concluded a tax treaty with Thailand, but an exemption generally applies if the interest is paid by the government or a Thai financial institution on loans granted under a law intended to promote agriculture, industry or commerce.

A 1 percent advance withholding tax applies to interest payments made by a corporation to a corporation carrying on business in Thailand, or by a corporation to a financial institution for interest on debentures or bonds, except for interest on deposits or negotiable instruments paid between banks or finance companies.

支付给居民个人的利息须按15%的税率缴纳预提税，并且预提税可被视为最终税项，在个人年度所得税申报时可以抵扣。

3.3 特许权使用费

支付给另一家泰国公司的特许权使用费须按3%的税率缴纳预提税，预提税可以用于抵扣该会计期间的应缴企业所得税。支付给居民个人的特许权使用费则须按个人所得税累进税率征收预提税。向非居民公司或非居民个人支付的特许权使用费应缴纳15%的最终预提税或可根据税收协定予以减免。

3.4 技术服务费

支付给另一家泰国公司的技术服务费须按3%的税率缴纳预提税，预提税可以用于抵扣该会计期间的应缴企业所得税。支付给居民个人的技术服务费，根据情况，按个人所得税累进税率或3%的税率征收预提税。向居民公司或非居民个人支付的技术服务费须按15%的税率缴纳最终预提税或可根据税收协定予以减免。

3.5 分支机构利润汇出税

泰国对于分支机构税后利润汇出或视同支付总部的税后利润征收10%的税。

Interest paid to a resident individual is subject to a 15 percent withholding tax that can be considered either as a final tax or as an advance tax payment to be used as a credit against the personal income tax due for a tax year.

3.3 Royalties

Royalties paid to another Thai company are subject to a 3 percent advance withholding tax, which may be credited against the final corporate income tax due for the accounting period.

Royalties paid to a resident individual are subject to withholding tax at the progressive personal income tax rate (advance tax). Royalties paid to a nonresident company or a nonresident individual are subject to a 15 percent final withholding tax, unless the rate is reduced under a tax treaty.

3.4 Technical service fees

Technical service fees paid to another Thai company are subject to a 3 percent advance withholding tax, which may be used as a credit against the final corporate income tax due for the accounting period.

Technical service fees paid to a resident individual are subject to withholding tax at the progressive personal income tax rate or a 3 percent tax rate, depending on the circumstances.

Technical service fees paid to a nonresident company or a nonresident individual are subject to a 15 percent final withholding tax, unless the rate is reduced under a tax treaty.

3.5 Branch remittance tax

A 10 percent branch remittance tax is imposed on after-tax profits paid or deemed paid to a head office.

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

没有，但有公司注册的费用。

4.1 Capital duty

No, but fees apply for registration of a company.

4.2 工资税

薪酬税由雇主每月根据员工的雇佣收入代扣代缴，向税务机关缴纳税款。

4.2 Payroll tax

Tax on employment income is withheld by the employer and remitted monthly to the tax authorities.

4.3 不动产税

根据《土地和建筑税法》征收的税款自2020年1月1日起生效，根据资产的性质逐步征收各种税率。最高税率取决于土地/建筑物的类型和评估价值：

4.3 Real property tax

The tax collection under the Land and Building Tax Act is effective as from 1 January 2020, which progressively imposes various tax rates based on the nature of the assets. The maximum tax rate depends on the type of land/building and the appraisal value:

- 对于用于农业目的的土地，累进税税率从不超过7千5百万泰铢的土地征收0.01%，到超过10亿泰铢的土地征收0.1%。
- 对于用于住宅目的的土地，累进税率从价值不超过5000万泰铢的土地的0.02%到价值超过1亿泰铢的土地的0.1%。
- 对于商业用途的土地，累进税率从价值不超过5000万泰铢的土地的0.3%到价值超过50亿泰铢的土地的0.7%。
- 对于荒地（即能够使用但未使用的土地），累进税率在0.3%至3%之间（如果不使用土地，税率每年将增加0.3%）。

- For land used for agricultural purposes, the progressive tax rates range from 0.01 percent on land valued up to THB 75 million to 0.1 percent on land valued over THB 1 billion.
- For land used for residential purposes, the progressive tax rates range from 0.02 percent on land valued up to THB 50 million to 0.1 percent on land valued over THB 100 million.
- For land used for commercial purposes, the progressive tax rates range from 0.3 percent on land valued up to THB 50 million to 0.7 percent on land valued over THB 5 billion.
- For wasteland (i.e., land capable of being used but that is not being used), the progressive tax rates range from 0.3 percent to 3 percent (the tax rate will increase by 0.3 percent annually if the land is not used).

《土地和建筑税法》还授予各种免税和税收减免（视特定条件而定）。

The Land and Building Tax Act also grants various tax exemptions and tax reliefs (subject to certain conditions).

4.4 社会保障

雇主和雇员均须按雇员月薪的5%缴纳社会保障缴款，每月缴款有上限。

4.5 印花稅

印花稅适用于《税法典》所规定的凭证及文件。印花稅稅率按照不同类型的文件有不同，例如：租赁合同、雇佣合同、股票/债券转让文件和其他债务凭证的稅率为0.1%；贷款合同的稅率为0.05%（上限为10,000泰株）。

4.6 转让稅

特别營業稅适用于转让不动产的总收入（见下文，“其他”）。

4.4 Social security

The employer and the employee are required to contribute 5 percent of an employee's monthly compensation, up to a specified monthly cap.

4.5 Stamp duty

Stamp duty applies on certain instruments specified under the revenue code at various rates depending on the type of instruments, e.g., 0.1 percent on leases, hire of work agreements, transfers of shares/debentures and debt certificates, and 0.05 percent (capped at THB10,000) on loan agreements, etc.

4.6 Transfer tax

SBT applies to the gross proceeds from the transfer of immovable property (see under "Other," immediately below).

4.7 其他

特别营业税适用于银行交易或类似的交易（无论纳税义务人是个人还是公司）、以盈利为目的的不动产销售以及其他指定业务。

特别营业税对不动产转让收入总额所征收，适用税率为3%。在某些转让的业务情况下，公司可以享受特别营业税豁免。人寿保险和典当业务适用2.5%的税率。金融机构和从事业务类似的公司适用3%的税率；某些交易（例如债务票据利息收入）适用0.1%的税率。除以上税率外，另按特别营业税的10%征收地方税。

负有特别营业税纳税义务的个人或实体通常须自开始营业之日起计30天内登记注册。特别营业税须于次月15日之前缴纳。

4.7 Other

SBT applies to banking or similar transactions (regardless of whether the operator of the business is an individual or a company), the sale of immovable property in a profit-seeking manner and to certain other businesses.

SBT applies to the gross proceeds from the transfer of immovable property at a rate of 3 percent. An exemption from the tax is available in certain cases involving the transfer of a business. A 2.5 percent rate applies to life insurers and pawnbrokers. A 3 percent rate applies to financial institutions and businesses of a similar nature; however, some transactions (e.g., interest income on debt instruments) are taxed at a rate of 0.1 percent. The applicable SBT is increased by an additional 10 percent, which is levied as a municipal tax.

A person or entity subject to SBT generally must register within 30 days from the date of commencing business.

SBT is payable by the 15th day of the following month.

5.0 反避税规则

Anti-avoidance rules

5.1 转让定价

根据泰国的转让定价规则，泰国税务机关有权重新评估关联交易的应税收入和费用，以确保这些交易符合企业所得税独立交易原则。收入不低于2亿泰铢的公司或合伙企业，需要按要求准备表格和报告对关联交易进行披露(参阅5.4信息披露要求和国别报告)。

纳税人可申请预约定价协议 (APAs) 。

5.2 资本弱化

无

5.3 受控外国公司

无

5.1 Transfer pricing

Thailand's transfer pricing rules grant the power to the Thai tax authority to reassess the taxable income and expense of the related party transactions, ensuring that they are consistent with the arm's-length principle for corporate tax purposes. They also require that companies or partnerships with revenues of not less than THB 200 million to prepare disclosure form and documentation (Refer to 5.4 Disclosure requirements and Country-by-Country Reporting Rules).

Advance pricing agreements (APAs) may be obtained.

5.2 Thin capitalisation

No

5.3 Controlled foreign companies

No

5.4 信息披露要求与国别报告

在2019年1月1日或之后开始的会计期间，纳税人必须以报告形式（披露表）披露关联方交易。该报告须提供有关实体之间的关系和公司间交易价值的信息。该报告必须与该年度公司所得税申报表一起申报。

转让定价同期资料在税务机关要求提交时，也必须在规定期限内提交给税务官员。披露表和转让定价文件的要求不适用于年收入低于法规规定的门槛但不低于2亿泰铢的纳税人。

未能在截止日期前提交披露表或转让定价文件的人士将被处以最高20万泰铢的罚款。

另外，在2021年1月1日或之后开始的财政年度，总部位于泰国和/或在泰国经营的跨国企业集团（“跨国集团”），如符合相关标准和条件，可能在泰国需提交国别报告。

5.4 Disclosure requirements and Country-by-Country Reporting Rules

Legislation effective for accounting periods commencing on or after 1 January 2019 requires taxpayers to report related party transactions in a report (disclosure form), which provides information on the relationship between entities and the value of inter-company transactions. The report must be filed with the annual corporate income tax return.

Transfer pricing documentation also must be presented to tax officers within stipulated deadlines upon request. The disclosure form and transfer pricing documentation requirements will not apply to taxpayers with annual revenue less than a threshold to be stipulated in regulations, but which will not be less than THB 200 million.

Failure to file the disclosure form or transfer pricing documentation by the due date will result in a fine of up to THB 200,000.

Separately, effective for financial years commencing on or after 1 January 2021, multinational enterprise groups (MNE groups) headquartered and/or operating in Thailand may have Country-by-Country Reporting (CbCR) obligations in Thailand, subject to criteria and conditions.

6.0 企业合规

Compliance for corporations

6.1 纳税年度

纳税年度通常为12个月，只有公司成立当年、会计期间发生变更之时或公司解散当年允许缩短纳税年度期间。

6.2 合并申报

不得合并申报企业所得税，各企业须独立报税。

6.3 申报要求

纳税人必须在纳税年度的前六个月（半年申报）进行所得税自我评估并缴纳企业所得税。半年申报表必须在纳税年度的前六个月结束后两个月内提交。年度企业所得税申报表和转让定价披露表（如果需要）必须在公司的财政年末起150天内提交。除电子提交可获得8天延期外，其它情况不得延期。半年申报时缴纳的所得税可以在年度缴纳所得税时抵扣。

6.4 附加费和处罚

若企业低估其全年利润超过25%，则对其上半年的分期缴税征收最高20%的附加费。在其他情况下，对每月未缴税款征收最高未缴总额1.5%的附加费。由税务机关正式进行税务评估时，适用最高不超过应纳税额100%的罚款。

6.5 裁决

纳税人可以向税务局申请针对某项税务问题进行非公开不具法律约束力的裁定。在转让定价制度下可以申请预约定价安排。

6.1 Tax year

The tax year is 12 months (a shorter year is allowed only in the year of incorporation, when there is a change of accounting period or in the year of dissolution).

6.2 Consolidated returns

Consolidated returns are not permitted for corporate income tax purposes; each company must file its own tax return.

6.3 Filing requirements

A taxpayer must self-assess and make an advance corporate income tax payment for the first six months of the tax year (half-year return). The half-year return must be filed within two months after the first six months of the tax year. The annual corporate income tax return and transfer pricing disclosure form (if required) must be filed within 150 days from the company's year-end. Extensions are not available except in the case of electronic filing, where the filing due date is extended for eight additional days. Corporate income tax paid with the half-year return is creditable against the total tax payable for the tax year.

6.4 Surcharge and Penalty

If an entity underestimates its profits for an entire year by more than 25 percent, a maximum 20 percent surcharge is imposed on the first half-year installment. In other circumstances, a surcharge of 1.5 percent per month on outstanding tax, up to the amount of outstanding tax payable, applies. A penalty of up to 100 percent of the tax due will apply when the income tax liability is formally assessed by the tax authorities.

6.5 Rulings

A taxpayer may request a nonbinding private letter ruling, and APAs are available under the transfer pricing regime.

7.0 个人税收

Individual taxation

7.1 征税原则

泰国居民和非居民需纳税于其泰国来源所得。泰国居民（请参见7.2）如将境外所得带入泰国，则需对其外国来源所得纳税。

7.1 Basis

Thai residents and nonresidents are taxed on their Thailand-source income. Thai residents (please see 7.2) are taxed on foreign-source income if such income is brought into Thailand.

7.2 居民纳税人

一个日历年度内在泰国居留180天或以上的个人将被视为泰国纳税居民。

7.2 Residence

An individual is resident in Thailand for personal income tax purposes if he/she is present in Thailand for 180 days or more in a (calendar) tax year.

7.3 申报主体

纳税人须独自负责纳税申报。已婚夫妇可选择就所有个人收入联合或单独申报。配偶可就雇佣收入单独申报，并就其他个人收入联合申报。

7.3 Filing status

A taxable person is individually responsible to file tax return. A married couple may opt for a joint or separate filing on all types of personal income. The spouses also may agree to file tax returns separately with respect to employment income and file tax returns jointly on other types of personal income.

7.4 应纳税所得额

个人所得税纳税义务人需按应税所得计算税额，例如雇佣收入包括雇主提供的福利（除非可以获得豁免），个人从事专业职业获得的收入以及被动收入等。

7.4 Taxable income

Gains or benefits derived by individuals are subject to personal income tax, e.g., employment income including employment-related benefits (unless exempted), profits derived by an individual from the carrying on of a trade or profession, passive income, etc.

7.5 资本利得

资本收益视为应税收入。

7.5 Capital gains

Capital gains are considered taxable income.

7.6 扣除与减免

根据某些条件，个人所得有某些税前扣除项，如保险费用、房贷利息、对退休或长期投资基金的供款、慈善捐款。某些情况下，纳税人及配偶、子女及父母可获得一定减免。

7.6 Deductions and allowances

Subject to certain restrictions, deductions are granted for insurance premium, mortgage interest, contributions to retirement or long-term equity plans, charitable contributions, etc. Personal allowances are available to a taxpayer, his/her spouse, children and parents in certain cases.

7.7 税率

应税收入适用累进税率，收入超过500万泰铢的最高税率为35%。IBC的外籍雇员在某些情况下可能有权享受15%的统一所得税税率或税务豁免。

7.7 Rates

Assessable income is subject to progressive rates, up to a maximum rate of 35 percent on income over THB 5 million. Expatriate employees of an IBC may be entitled to a flat income tax rate of 15 percent or an exemption from the tax in certain cases.

支付给个人的股息通常须按10%的税率缴纳预提税，支付给个人的利息须按15%的税率缴纳预提税。出售在泰国证券交易所上市的公司股票的资本收益免征个人所得税；其他情况的资本收益按照正常的累进个人所得税税率纳税。

Dividends and interest are taxed at source at a rate of 10 and 15 percent, respectively. Capital gains from the sale of shares of a public company registered on the stock exchange of Thailand are exempt from personal income tax; otherwise, gains are subject to the normal progressive personal income tax rates.

8.0 个人的其他税收 Other taxes on individuals

8.1 资本税

无

8.1 Capital Duty

No

8.2 印花税

见上文“公司其他税项—印花税”。

8.2 Stamp duty

See “Stamp duty” under “Other taxes on corporations,” above.

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

见上文“公司其他税项—不动产税”。

8.4 Real property tax

See “Real property tax” under “Other taxes on corporations,” above.

8.5 继承税/遗产税

受益人取得价值超过1亿泰株的遗产须按10%的税率缴纳遗产税（某些情况下上述税率可降至0或5%）。

8.5 Inheritance/estate tax

A 10 percent tax is levied on the beneficiary's portion of an inheritance exceeding THB100 million (a 0 or 5 percent rate may apply in certain circumstances).

取得超过2,000万泰株的受赠所得，须按5%的税率缴纳赠与税（若赠与是从直系尊亲属、直系卑亲属或配偶以外的对象获得超过1,000万泰株的赠与款项就须缴税）。

A 5 percent gift tax is levied on the beneficiary's portion of assets exceeding THB20 million (or THB10 million in the case of persons that are not ascendants, descendants or spouses).

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

No

8.7 社会保障

雇员须按月薪的5%缴纳社会保障费。雇主也必须缴纳。

8.7 Social security

An employee must contribute 5 percent of his/her monthly compensation to social security. The employer also is required to contribute.

9.0 个人税收合规

Compliance for individuals

9.1 纳税年度

日历年度。

9.1 Tax year

Calendar year.

9.2 申报缴纳

工资税由雇主每月代扣代缴并支付给税务局，个人所得税年度纳税申报表须于纳税年度次年3月31日之前提交，如有其他个人所得税也一并缴款。除电子提交可获得8天延期外，其它情况不得延期。

9.2 Filing and payment

Tax on employment income is withheld by the employer and remitted to the tax authorities, generally on a monthly basis. An individual must file an annual personal income tax return on or before 31 March of the following year and pay any additional income tax due at that time. Extensions are not available except in the case of electronic filing, where the filing due date is extended for eight additional days.

9.3 附加费和处罚

如有未缴个人所得税，则每月须按未缴税款的1.5%缴纳附加费，附加费最高为应缴税金额。税务机关进行正式税务评估时，罚金最高为一倍的应缴税金。

9.3 Surcharge and Penalty

A monthly surcharge of 1.5 percent applies to underpayments of tax, up to the amount of outstanding tax payable, and a penalty of up to 100 percent of the tax due will apply when the income tax liability is formally assessed by the tax authorities.

10.0 增值税

Value added tax

10.1 应税交易

泰国针对在境内销售商品、提供服务 and 进口征收增值税。对于从事某些经营活动可以免征增值税，例如销售未加工农产品、销售新闻报纸以及国内运输等。

10.1 Taxable transactions

VAT is levied on the sale of goods and the provision of services and importation. A VAT exemption applies to certain business activities, such as the sale of raw agriculture products, the sale of newspapers, domestic transportation, etc.

10.2 税率

标准增值税率为10%，已经降低至7%，直至2024年9月30日。出口货物和服务适用0%税率。

10.2 Rates

The standard VAT rate is 10 percent, which has been reduced to 7% until 30 September 2024. A 0 percent rate applies to exported goods and services.

10.3 登记

在任一纳税期间内的营业额超过180万泰铢的企业需登记注册为增值税纳税人。在泰国开展非暂时性业务的非居民纳税人必须登记注册为增值税纳税人。

10.3 Registration

The registration threshold for VAT is turnover exceeding THB1.8 million for any given tax period. Nonresident suppliers that carry on business in Thailand on more than a temporary basis must register.

运营商或平台商在海外向泰国非增值税登记用户提供电子服务(e-services)的，当其年收入超过180万泰铢时，可能需要在泰国进行增值税登记、提交增值税申报表并按月缴纳增值税。

Business operators or platforms providing electronically supplied services (e-services) from overseas and used by non-VAT registrant users in Thailand may be required to register for VAT, file VAT returns, and pay for VAT on a monthly basis when their annual income exceeds THB 1.8 million.

10.4 申报与缴付

增值税须于纳税期结束后次月15日之前缴纳。向境外非居民支付某些款项（主要是在泰国境内使用服务或特许权使用权而支付的费用）而须自行核定增值税的情况下，纳税人须于纳税业务产生（即支付发生）次月7日之前缴纳增值税。

10.4 Filing and payment

VAT is payable by the 15th day of the month following the month in which the VAT liability arises. Self-assessment of VAT is required on the payment of certain types of income to overseas suppliers (primarily services or royalties on rights utilised in Thailand), whereby VAT is payable on the seventh day of the month following the month in which the VAT liability arises (i.e., the payment is made).

越南税务重点 Vietnam Tax Highlights



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1.0 投资基本情况

Investment basics

1.1 货币

越南盾 (VND) 。

1.1 Currency

Vietnam Dong (VND).

1.2 外汇管制

越南实体和个人间的交易必须使用越南盾，除非外汇管制规定特别允许。在符合特定条件的情况下，外币可作为功能货币用于会计和报告的目的。居民和非居民纳税人皆可以持有任何币种的银行账户。外币可汇往国外，尽管可能需要进行登记和/或满足税务要求。

1.2 Foreign exchange control

VND must be used in transactions between Vietnamese entities and individuals, unless specifically allowed under the foreign exchange control regulations. A foreign currency can be used as the functional currency for accounting and reporting purposes, subject to certain conditions. Both residents and nonresidents can hold bank accounts in any currency. Foreign currency may be remitted overseas, although registration and/or tax requirements may need to be met.

1.3 会计原则/财务报表

适用越南会计准则与越南会计制度。法定财务报表必须每年编制、审计和递交。唯上市公司还须另外编制并递交业经审计的半年度财务报表。鼓励从2022年开始采用IFRS，并在2025年后对某些企业强制采用。越南财务报告准则也正在根据国际公认的标准制定。

1.3 Accounting principles/financial statements

Vietnamese Accounting Standards and the Vietnamese accounting system apply. Statutory financial statements must be prepared, audited and submitted annually, except for listed companies whose financial statements are required to be audited and submitted on a semi-annual basis. IFRS adoption is encouraged from 2022 and mandatory after 2025 for certain enterprises. Vietnamese Financial Reporting Standards also are being developed based on internationally accepted standards.

1.4 主要商业实体

包括股份有限公司、有限责任公司和民营企业。外国公司仅可在特定行业设立分支机构。

1.4 Principal business entities

These are the joint stock company, limited liability company and private enterprise. Branches of foreign corporations are limited to certain industries.

2.0 企业税收

Corporate taxation

2.1 居民纳税人

尚无定义，但一般情况下，在越南设立的企业即为越南居民纳税人。

2.2 征税原则

居民纳税人按全球收入征税；非居民纳税人仅按来源于越南的收入纳税。居民纳税人所获得的国外来源收入和越南来源收入，均以相同方式缴纳所得税。分支机构的征税方式与子公司一样。

2.3 应纳税所得

应按企业利润缴纳所得税，包括其子公司及分支机构（从属公司）的利润。应税收入包括销售产品、提供劳务、租赁或转让资产；转让不动产、股权、投资项目以及与其他经济实体合资经营和资金运营所获得的收入。

2.4 全球最低税（支柱二）

越南实施的规则总体上符合全球反税基侵蚀规则(GloBE)或OECD/G20 BEPS 包容性框架发布的“支柱二”模型规则，旨在针对综合收入至少7.5亿欧元的跨国集团确保征收全球最低税率为15%。IIR（“收入纳入规则”）适用于2024年1月1日或之

2.1 Residence

Residence is not defined, but a corporation generally is considered to be resident if it is incorporated in Vietnam.

2.2 Basis

Residents are taxed on worldwide income; nonresidents are taxed only on Vietnamese-source income. Foreign-source income derived by residents is subject to corporation tax in the same way as Vietnamese-source income. Branches are taxed in the same way as subsidiaries.

2.3 Taxable income

Tax is imposed on a company's profits, which include the profits of affiliates and branches (dependent units). Taxable revenue includes income from the sale of goods; the provision of services; the leasing or sale of assets; the transfer of property, shares or a business; joint venture operations with other economic entities; and financial operations.

2.4 Global minimum tax (Pillar Two)

Global minimum tax (Pillar Two)

Vietnam has implemented rules that generally are in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million. The IIR (income inclusion rule) applies for fiscal year 2024 beginning on or after 01 January 2024. Vietnam also has opted to adopt a qualified domestic minimum top-up tax (sometimes

后开始的 2024 财年。越南还选择采用合格国内最低补足税 (QDMTT) ，适用于 2024 年 1 月 1 日或之后开始的 2024 财年。越南考虑从 2025 年 1 月 1 日起适用 UTPR (“低税支付规则”) 。

2.5 股息税

越南国内企业向法人股东支付股息、红利时，无须纳税。

2.6 资本利得

尚无专门的资本利得税；资本利得按照 20% 的标准企业所得税率征收。转让价值是以转让合同中的实际成交价格为根据。如果没有合同价格或合同价格被认为不符合独立交易原则，将使用认定的公允市场价格。

2.7 亏损

亏损可在自发生亏损年度后连续不超过 5 年内向后结转以抵减应税所得。亏损不得向以前年度追溯调整。转让不动产和投资项目的亏损可与同期营业利润相抵。集团公司间的亏损不可抵减。

referred to as a QDMTT), applicable for fiscal year 2024 beginning on or after 01 January 2024. Vietnam has considered to apply UTPR (sometimes referred to as the undertaxed profit(s) rule or the undertaxed payments rule) from 01 January 2025.

2.5 Taxation of dividends

Dividends paid by a company in Vietnam to its corporate shareholders are not subject to tax.

2.6 Capital gains

There is no separate capital gains tax; gains are taxed at the standard corporate tax rate of 20 percent. The transfer value is based on the actual price in the transfer contract, although a deemed fair market value will be used if no contract price is available or if the price stated in the contract is deemed not to be on arm's length terms.

2.7 Losses

Losses may be carried forward to offset taxable income for up to five consecutive years after the year in which the losses are incurred. The carryback of losses is not permitted. Losses from transfers of real property and investment projects may be offset against profits from normal business operations in the same tax period. Group loss relief is not allowed.

2.8 税率

标准企业所得税率现为20%。从事石油、天然气及自然资源等企业须按其项目类别而缴纳32%至50%的企业所得税。

2.9 附加税

无

2.10 替代性最低税

无

2.11 境外税收抵免

对同一所得已缴纳的境外税可抵免越南的应纳税额，但必须基于税前收入确定。抵免限额为对该外国收入应缴纳的越南税金额。

2.12 参股免税

请参阅《股息、红利征税》。

2.13 控股公司特别制度

无

2.8 Rate

The standard corporate rate is 20 percent. The rate for enterprises operating in the oil and gas and natural resource sectors ranges from 32 to 50 percent, depending on the project.

2.9 Surtax

No

2.10 Alternative minimum tax

No

2.11 Foreign tax credit

Foreign tax paid may be credited against Vietnamese tax, but must be determined based on pretax income. The credit is limited to the amount of Vietnamese tax payable on the foreign income.

2.12 Participation exemption

See under “Taxation of dividends.”

2.13 Holding company regime

No

2.14 税务优惠

从事政府规定的激励行业或地点的纳税人可享受 10% (15 年, 经事先批准可延长至 15 年) 和 17% (10 年) 的优惠税率。在某些情况下, 15% 的优惠税率将适用于整个项目生命周期 (例如种植、畜牧业、农业和渔业领域的加工收入)。某些社会化部门 (如教育、卫生、文化、体育、环境) 在项目的整个生命周期内享受 10% 的税率。除优惠税率外, 还可享受 2 至 4 年的免税期以及随后 4 至 9 年的 50% 减税期。

此外, 符合条件的合规研发和特殊大型投资项目也可享受特别优惠, 包括 5% 至 9% 的优惠税率 (期限为 30 年至 37 年), 以及 5 至 6 年的免税期。六年免税, 然后再减税 50%, 持续 10 到 13 年。

优惠税率从激励活动产生收入的第一年开始。鉴于免税期从产生应税收入的第一年或产生收入的第四年开始, 以较早者为准。

拥有新投资项目/扩展投资项目的现有纳税人也有权在规定条件下享受某些税收优惠。

2.14 Incentives

Preferential tax rates of 10% (for 15 years with a possible extension for up to 15 years with prior approval) and 17% (for 10 years) are available for taxpayers engaged in incentivized sectors or locations as stipulated by the government. The preferential rate of 15% will apply for the entire project life in certain cases (e.g. incomes from cultivation, animal husbandry, processing in the field of agriculture and fisheries). Certain socialised sectors (e.g. education, health, culture, sports, environment) enjoy the 10% rate for the entire life of the project. A tax holiday from 2 to 4 years of tax exemption followed by a 50% tax reduction for a further 4 to 9 years is also available in addition to the preferential tax rates.

Besides, special incentives are also available for the qualified R&D and special large scale investment projects satisfying certain requirements including a preferential rate of 5% to 9% (for a period from 30 years to 37 years), together with a tax holiday from five to six years of tax exemption followed by a 50% tax reduction for a further 10 to 13 years.

The preferential tax rate starts from the first year of generating revenue from incentivized activities. Whereas, the tax holiday starts from the first year of generating taxable income or the fourth year of generating revenue whichever is earlier.

Existing taxpayers with new investment projects/expansion investment projects are also entitled to certain tax incentives, subject to prescribed conditions.

3.0 预提税 Withholding tax

3.1 股息

支付给居民或非居民公司的股息不征税。支付给居民和非居民个人的股息需缴纳 5% 的预提税。对非居民而言，该税率根据税收协定有所降低。

3.1 Dividends

No tax is imposed on dividends paid to resident or nonresident companies. Dividends paid to resident and nonresident individuals are subject to a 5 percent withholding tax, unless in the case of nonresidents, the rate is reduced under a tax treaty.

3.2 利息

支付给居民公司的利息不征收预扣税。支付给非居民公司的利息税率为 5%。支付给居民和非居民个人的利息需缴纳 5% 的预扣税。除非对于非居民，该税率根据税收协定有所降低。

3.2 Interest

No withholding tax is imposed on interest paid to resident companies, while the rate is 5% for interest paid to nonresident companies. Interest paid to resident and nonresident individuals are subject to 5% withholding tax unless, in the case of nonresident, the rate is reduced under a tax treaty.

3.3 特许权使用费

支付给居民公司的特许权使用费不征收预扣税。支付给非居民公司的特许权使用费需缴纳 10% 的预扣税。支付给居民和非居民个人的特许权使用费适用 5% 的预扣税率，除非该税率根据税收协定有所降低。非居民从转让商标使用权中获得的收入也需缴纳 5% 的增值税 (VAT)。

3.3 Royalties

No withholding tax is imposed on royalties paid to resident companies. Royalties paid to nonresident companies are subject to a 10% withholding tax. Royalties paid to resident and nonresident individuals are subject to withholding tax rate of 5%, unless the rates are reduced under a tax treaty. Income derived by a nonresident from the transfer of a right to use a trademark also is subject to a 5% value added tax (VAT).

3.4 技术服务费

支付给居民公司的技术服务不征收预扣税。支付给非居民公司的技术服务的税率为 5%，除非根据税收协定降低税率。对于企业个人，技术服务适用居民个人 1% 至 2% 的税率，非居民个人适用 1% 至 5% 的税率，视提供的具体服务而定。对于非企业个人，技术服务费的预扣税与就业收入的税率相似，居民个人的累进税率为 5% 至 35%，非居民个人的税率为 20%。非居民从技术服务中取得的收入也征收增值税 (VAT)。

3.4 Technical service fees

No withholding tax is imposed on technical services paid to resident companies, the rate is 5% for technical services paid to nonresident companies unless the rate is reduced under a tax treaty. For business individuals, technical services are subject to tax rate ranging from 1% to 2% for resident individuals, tax rate ranging from 1% to 5% for nonresident individuals depend on the specific service provided. For non-business individuals, the withholding tax applied for technical services fees are similar to the tax rates applied to employment income, which are progressive tax rate ranging from 5% to 35% for resident individuals and 20% for nonresident individuals. Income derived by nonresidents from technical services is also subject value added tax (VAT).

3.5 分支机构利润汇出税

无

3.5 Branch remittance tax

No

4.0 企业的其它税收

Other taxes on corporations

4.1 资本税

无

4.1 Capital duty

No

4.2 工资税

无

4.2 Payroll tax

No

4.3 不动产税

市政当局对房地产的使用征收不动产税（如土地租金、土地使用费等.....）。

4.3 Real property tax

The municipal authorities levy tax (e.g., land rental tax, land use fees, etc.) on the use of real property.

4.4 社会保障

雇主须为越南当地雇员办理社会保险（SI）、医疗保险（HI）、失业保险（UI）以及工伤和职业病保险而各保险的缴费比例分别为17%、3%、1%和0.5%（获官方批准的特定情况则是0.3%）。越南雇员必须按其工资、津贴和其他额外总收入的8%、1.5%和1%的比例分别缴纳社会保险（SI）、医疗保险（HI）和失业保险（UI）。

4.4 Social security

For Vietnamese employees, the employer is required to make social insurance (SI), health insurance (HI), unemployment insurance (UI) and labour accident and occupational disease insurance contributions of 17, 3, 1 and 0.5 percent (0.3 percent for special cases with official approval), respectively. Vietnamese employees are required to make SI, HI and UI contributions at rates of 8%, 1.5% and 1% of the employee's salary, allowances and other additional income, respectively.

在特定的情况下，雇主须为外籍雇员缴纳3%的医疗保险（HI）和17.5%的社会保险（SI）（包含疾病、产假、职业病、事故基金）。获官方批准的特定情况则是17.3%。

For foreign employees, in certain circumstances, the employer is required to contribute to HI at a rate of 3 percent and to SI at a rate of 17.5 percent (including the sickness, maternity, occupational diseases and accident funds). 17.3 percent for special cases with official approval.

从2022年1月1日起，在某些情况下，外籍员工的医疗保险税率为1.5%，社会保险退休和死亡基金的税率为8%。

Foreign employees are now subject to HI at a rate of 1.5% in certain circumstances, and also will be subject to retirement and death funds contributions at a rate of 8% effective from 1 January 2022.



4.5 印花稅

对某些类型财产（包括不动产）征收0.5%至15%的印花稅。

4.5 Stamp duty

A stamp duty of 0.5 to 15 percent is levied on certain types of assets, including real property.

4.6 轉讓稅

无

4.6 Transfer tax

No

4.7 其他

对非居民实体提供商品与服务所获得的收入（单纯贸易交易除外）须征收税率在0.1%至15%之间的外国承包商预提稅（FCWT），为企业所得稅和增值稅的组合。

4.7 Other

Foreign contractor withholding tax is imposed on income from the provision of goods and services by nonresident entities (except for pure trading transactions with a delivery point to the border of Vietnam), which comprises corporate tax and VAT at a total combined rate ranging from 0.1 to 15 percent.

5.0 反避税规则

Anti-avoidance rules

5.1 转让定价

越南现行转让定价法规与《经济合作与发展组织》(OECD)的转让定价指引接轨。可以适用的转让定价方法，包括：可比非受控价格法、再销售价格法、成本加成法、可比利润法及利润分割法等。要求纳税人优先采用可比非受控价格法，除非这个方法不适用，才考虑采用其他定价方法。纳税人需要证明其采用了适合具体情况的“最佳方法”。与BEPS第13项计划一致的规定，纳税人亦需要准备同期资料。

如果定价政策不符合独立交易原则，税务局有权对利润进行调整。由于越南现行转让定价法规是按“实质重于形式”为原则因此，导致向关联方支付的部分费用可能不得抵减应税收入。此外，企业纳税人可以申请预先定价安排协议。

5.2 利息扣除限制：

对于关联方交易主体，关联交易和非关联交易的净利息费用总额（即利息费用减去银行存贷款利息收入）的扣除上限为EBITDA（即之前的收益）的30%（利息、税收、折旧和摊销）。不可扣除的利息可结转五年，并在净利息支出/EBITDA比率低于30%时抵消。

5.1 Transfer pricing

Vietnam has transfer pricing rules that generally follow the OECD guidelines. The following methodologies are permitted: comparable uncontrolled price (CUP), resale price, cost plus, comparable profit and profit split. The taxpayer is required to prioritise the CUP method; other methods should be applied only after rejection of the CUP. The taxpayer must establish that it is using the “best” method appropriate under the circumstances. Contemporaneous documentation is required under rules that generally follow the BEPS action 13 recommendations.

The tax authorities can adjust profits if the pricing strategy is found not to be at arm’s length. The Vietnamese transfer pricing rules also incorporate the “substance over form” principle, leading to certain types of related-party expenses being regulated as nondeductible for corporate income tax purposes. Advance pricing agreements are possible.

5.2 Interest deduction limitations:

For entities with related party transactions, the deductibility of total net interest expense (i.e., interest expenses less interest income from bank deposits and lending) from related and unrelated transactions is capped at 30% of EBITDA (i.e., earnings before interest, taxes, depreciation, and amortization). Nondeductible interest can be carried forward for five years and offset where the net interest expense/EBITDA ratio is below 30%.

5.3 资本弱化

无。但是对于具有关联方交易的实体，自关联和非关联交易所产生的总净利息费用（即利息费用扣除银行存款和贷款的利息收入）的抵扣上限为 EBITDA 的 30%，即利息、税务、折旧和摊销前的收益。不可扣除的利息可以结转五年，并在净利息费用/EBITDA 比率低于 30% 的情况下抵消。

5.4 受控外国公司

无

5.5 信息披露要求

进行关联交易的特定跨国企业必须在提交转让定价年度申报表（连同公司纳税申报表一起提交）时披露有关关联交易的详细信息，并准备转让定价文档，即由本地文件、主文件和地区/国家/地区报告（必要时）所组成。

5.6 混合：

没有反混合规则。

5.7 经济实质要求：

如果交易不具有经济实质，则可视作应缴纳公司税。

税务机关对出于非商业目的，而仅为获取税务利益而进行的交易，可以拒绝给予税务协定利益。

5.3 Thin capitalisation

No, but for entities with related-party transactions, the deductibility of total net interest expense (i.e., interest expenses less interest income from bank deposits and lending) from related and un-related transactions is capped at 30% of EBITDA, i.e., earnings before interest, tax, depreciation, and amortization. Nondeductible interest can be carried forward for five years and offset where the net interest expense/EBITDA ratio is below 30%.

5.4 Controlled foreign companies

No

5.5 Disclosure requirements

Certain multinational enterprises are required to disclose detailed information on related-party transactions by submitting an annual declaration form (along with the corporate tax return), and prepare transfer pricing documentation composed of a local file, master file, and country-by-country report (as necessary).

5.6 Hybrids

There are no anti-hybrid rules.

5.7 Economic substance requirements:

Corporate tax may be deemed payable where transactions do not have economic substance.

The tax authorities may deny tax treaty benefits by disregarding transactions that were not entered into for commercial purposes but instead only to obtain tax benefits.

6.0 企业合规 Compliance for corporations

6.1 纳税年度

纳税年度为会计年度。如果企业的会计年度与日历年度不同，则必须通知税务机关，并仅允许季末作为纳税年度截止日。

6.1 Tax year

The tax year is the fiscal year. A company must notify the tax authorities if its fiscal year differs from the calendar year and, in such a case, only a quarter-end fiscal year is allowed.

6.2 合并申报

不允许合并申报。任何有独立法律地位的企业皆须分别递交纳税申报表。

6.2 Consolidated returns

Consolidated returns are not permitted; each company with independent legal status is required to file a separate return.

6.3 申报要求

企业不必按季度进行企业所得税预先申报。但是企业应根据预估的税负，按季度预缴企业所得税。纳税年度四个季度缴纳的临时企业所得税总额必须至少为年度企业所得税负债的80%。任何短缺都将被处以滞纳金。年度申报/备案的截止日期为会计年度结束或日历年度结束后第3个月的最后一天。

6.3 Filing requirements

Provisional quarterly corporate income tax returns are not required, but a company is required to make quarterly provisional corporate income tax payments based on estimates. The total of the provisional corporate income tax payments made in four quarters of the tax year must be at least 80% of the annual corporate income tax liability. Any shortfall is subject to a late payment penalty. The deadline for annual declaration/filing is the last day of the 3rd month from fiscal year-end or calendar year-end.

6.4 处罚

对未做申报、延迟申报或申报不实的纳税人处以罚款。对逾期纳税的纳税人按日加收0.03%的滞纳金；对少报金额征收20%的罚款；对逃税行为实施更严厉处罚（高达300%）。

6.4 Penalties

Penalties apply for failure to file, late filing or the filing of a fraudulent return. Taxpayers are subject to an extra 0.03 percent penalty per day of late payment, 20 percent on underreported amounts and more stringent penalties for evasion (up to 300 percent).

6.5 裁决

纳税人可从地方或国家税务局寻求税收裁定，以澄清具体税务问题。

6.5 Rulings

A taxpayer can request a tax ruling from the local or the national tax authorities to clarify its specific tax concerns.

7.0 个人税收

Individual taxation

7.1 征税原则

越南居民纳税人按其全球收入纳税；非居民纳税人仅按其来源于越南境内的收入纳税。

7.1 Basis

Vietnamese residents are taxed on their worldwide income; nonresidents are taxed only on Vietnam-source income.

7.2 居民纳税人

个人符合下列情况者为居民纳税人：（一）从他/她到达越南之日起的12个月期限内或在越南停留了总计183天或以上；（二）在越南有住所；或（三）在一个纳税年度内租用一处住所达183天及以上，除非他/她在越南停留天数低于183天，并可证明身为其他国家的居民纳税人。

7.2 Residence

An individual is resident if he/she: (i) spends 183 days or more in the aggregate in a 12-month period in Vietnam, starting from the date the individual arrives in Vietnam; (ii) maintains a residence in Vietnam; or (iii) has leased a residence for 183 days or more in a tax year, unless he/she is present in Vietnam for less than 183 days and can prove residence in another country.

7.3 申报主体

个人必须单独申报纳税申报表；不允许联合申报。

7.3 Filing status

Individuals must file separate returns; joint filing is not permitted.

7.4 应纳税所得额

工资性收入，包括绝大多数雇佣福利（不论是现金形式还是实物形式）均为应税收入。

7.4 Taxable income

Employment income, including most employment benefits (whether in cash or in kind), is fully taxable.

股息、利息（除银行存款和人寿保险、政府债券外）、从证券交易获得的资本利得、达1亿越南盾及以上的民营企业收入以及从特许权、继承、土地使用权转让和赠与/获奖得到的其他收入（赌场赢钱除外）皆应在越南纳税。个人从经营或专业服务获得的利润，通常与企业以相同的方式征税。

Dividends, interest (except for interest on bank deposits, life insurance and government bonds), capital gains derived from securities trading, private business income with annual revenue exceeding VND100 million and other income from franchising, inheritance, the transfer of land use rights and gifts/winnings or prizes (excluding casino winnings) also are taxable. Profits derived from the carrying on of a trade or profession generally are taxed in the same way as profits derived by companies.

7.5 资本利得

居民个人对有限责任公司、合伙企业 and 合资企业的股份转让收益按 20% 的税率征税。对股份公司（无论是上市或非上市）的证券（例如股票、股票看涨期权、债券、国库券、基金凭证和其他证券法规定的证券）转让，则按销售收入的 0.1% 征税。

非居民个人对所有股份和证券转让的销售收入缴纳 0.1% 的资本利得税。

7.6 扣除与减免

在某些限制条件下，强制性社会保障如社会保险、医疗保险和失业保险的费用可予以税前扣除。离职津贴、裁员补偿金及“非累计”保险不予以征税。其他扣除包括本人扣除、抚养人和赡养人扣除、自愿退休基金扣除和慈善捐款扣除等。

7.7 税率

对于就业收入，居民适用从 5% 到 35% 的累进税率，而没有劳动合同或劳动合同持续时间少于 3 个月的就业收入，200 万越南盾及以上的付款适用 10% 的统一税率。非居民的就业收入适用 20% 的统一税率。

非居民的就业收入适用 20% 的统一税率。来自就业以外的收入按 0.1% 至 20% 的税率征税，这适用于居民和非居民。

7.5 Capital gains

Resident individuals are taxable at a rate of 20% on gains from the transfer of shares in limited companies, partnerships, and joint ventures, and 0.1% on sale proceeds from the transfer of securities (e.g., shares, call options on shares, bonds, treasury bills, fund certificates, and other securities according to the Law on Securities) in joint stock companies (whether public or non-public).

Nonresident individuals are subject to 0.1% capital gains tax on the sale proceeds of all share and securities transfers.

7.6 Deductions and allowances

Subject to certain restrictions, tax deductions are granted for compulsory social security contributions, made by the employees, including the SI, HI and UI. Severance allowances, redundancy compensation and “non-accumulative” insurance premiums are not taxable. Other tax deductions include a personal deduction, a dependent deduction, a deduction for voluntary retirement fund contributions and charitable contributions.

7.7 Rates

For employment income, progressive rates ranging from 5 to 35 percent apply to residents, while employment income without labor contracts or with labor contract lasting less than 3 months, a flat rate of 10% would be applicable for payments from VND 2 million and above. Employment income of nonresidents are subject to a flat rate of 20 percent.

Employment income of nonresidents is subject to a flat rate of 20%. Income from sources other than employment is taxed at rates ranging from 0.1 to 20 percent, which apply to both residents and nonresidents.

8.0 个人的其他税收 Other taxes on individuals

8.1 资本税

无

8.1 Capital Duty

No

8.2 印花税

无

8.2 Stamp duty

No

8.3 资本取得税

无

8.3 Capital acquisitions tax

No

8.4 不动产税

市政当局对房地产的使用征收不动产税（如土地租金、土地使用费等）。

8.4 Real property tax

The municipal authorities levy tax (e.g. land rental tax, land use fees, etc.) on the use of real property.

8.5 继承税/遗产税

价值超过1千万越南盾的继承和赠与应按10%税率征收所得税。

8.5 Inheritance/estate tax

Inheritances and gifts above VND10 million are subject to income tax at 10 percent.

8.6 净财富/净值税

无

8.6 Net wealth/net worth tax

No

8.7 社会保障

越籍雇员须办理社会保险、医疗保险和失业保险金，并按雇员工资性收入全额（包括工资薪金、津贴和其他补贴）分别按8%、1.5%和1%缴费。

在特定的情况下，雇主须为外籍雇员缴纳3%的医疗保险（HI）和17.5%的社会保险（SI）（包含退休、疾病、产假、职业病、事故基金）。获官方批准的特定情况则是17.3%。

从2022年1月1日起，在某些情况下，外籍员工的医疗保险税率为1.5%，社会保险退休和死亡基金的税率为8%。

8.7 Social security

Vietnamese employees are required to make SI, HI and UI contributions at rates of 8, 1.5 and 1 percent of the employee's salary, allowances and other additional income, respectively.

For foreign employees, in certain circumstances, the employer is required to contribute to HI at a rate of 3% and to SI at a rate of 17.5% (including the retirement, sickness, maternity, occupational diseases and accident funds). 17.3 percent for special cases with official approval.

Foreign employees are subject to HI at a rate of 1.5 percent in certain circumstances, and SI retirement and death funds at a rate of 8 percent from 1 January 2022.

9.0 个人税收合规

Compliance for individuals

9.1 纳税年度

正常纳税年度为日历年。对于在年中到达越南并且在该日历年内在越南停留少于 183 天但在连续 12 个月内超过 183 天的外国人，纳税年度将从第一次抵达越南起的 12 个月期间计算。对于在年中离开越南的纳税居民外国人，纳税年度将从一月到离开的月份。

9.2 申报缴纳

就业收入税由雇主代扣代缴，并按月或按季度向税务机关缴纳。雇主必须在日历年结束后第三个月的最后一天之前提交年度最终申报表。

对于直接向税务机关申报纳税的个人，通常申报纳税的截止日期为公历年度结束后第 4 个月的最后一天。在某些特殊情况下，截止日期会根据个人各自的纳税年度而有所不同，例如在离开越南的终止日期后的第 45 天，或在抵达日期后连续 12 个月的第一个纳税年度结束后的第 90 天。

9.3 罚款

对逾期纳税的纳税人按日加收 0.03% 的滞纳金；对少报金额征收 20% 的罚款；对逃税行为实施更严厉处罚（高达 300%）。

9.1 Tax year

The normal tax year is the calendar year. For foreigners arriving Vietnam in the middle of the year and stay in Vietnam for less than 183 days in such calendar year but more than 183 days in 12-consecutive months period, the tax year would be the 12-month period from 1st arrival. For tax resident foreigners leaving Vietnam in the middle of the year, the tax year will be from January to the leaving month.

9.2 Filing and payment

Tax on employment income is withheld by the employer and remitted to the tax authorities on a monthly or quarterly basis. An annual finalization return must be submitted by the last day of the 3rd month from calendar year-end by the employer.

For individuals subject to file tax return directly with tax authority, the normal deadline for tax return submission and tax payment would be the last day of the 4th month from calendar year-end. In some special cases, the deadlines would vary depending on individual respective tax years, such as by the 45th day from termination date leaving from Vietnam, or by the 90th day from ending of the first tax year of 12 consecutive months from arrival date.

9.3 Penalties

Taxpayers are subject to an extra 0.03 percent penalty per day for the late payment of tax, 20 percent on underreported amounts and more stringent penalties for tax evasion (up to 300 percent).

10.0 增值税

Value added tax

10.1 应税交易

大部分提供商品和劳务须要缴纳增值税 (VAT) · 而仅有特定的商品和劳务需要缴纳特别销售税 (SST) 。

10.2 税率

增值税的标准税率为 10% · 降低税率为 0% 和 5%。增值税税率调降 (从 10% 降至 8%) 适用至 2024 年 6 月 30 日 · 某些行业除外 (例如商品和劳务需缴纳 SST 的通信业、资讯科技业、银行业、金融业、证券业、保险业、房地产业.....) SST 税率从 5% 到 150% 不等。在 2022 年 3 月至 2027 年 2 月期间 · 特定型号的纯电动汽车的 SST 将降至 2% 至 3% 。

10.3 登记

任何在越南从事生产、贸易的应纳税商品与劳务的组织、个人须进行增值税登记。企业的不同分支机构或销售店必须分别登记并对其活动进行纳税申报。分支机构之间的商品转移 · 可能需要缴纳增值税。自营业执照颁发之日起 10 日内需办理增值税登记。无营业执照的经营户或个人可在首次申报增值税的同时办理增值税登记。

10.4 申报与缴付

纳税人应在次月第 20 日之前进行月度申报并缴纳增值税。对特定纳税人可按季度申报纳税 · 期限为下一季度的第 30 日之前。

从 2022 年 7 月 1 日起 · 电子发票成为强制性要求。

10.1 Taxable transactions

VAT is levied on most common goods and services, while Special Sales Tax (SST) is levied only on certain types of goods and services.

10.2 Rates

The standard rate of VAT is 10%, with reduced rates of 0% and 5%. A reduced VAT rate (from 10% to 8%) is applied until 30 June 2024, except for certain sectors (e.g. communication, IT, banking, finance, securities, insurance, real estates, goods and services which subject to SST, etc.) SST rates range from 5% to 150%. For the period from March 2022 to February 2027, SST for certain models of battery electric vehicles is reduced to 2% to 3%.

10.3 Registration

All organisations and individuals carrying on the production or trading of taxable goods and services in Vietnam must register for VAT purposes. Each branch or outlet of an enterprise must register separately and declare tax on its own activities. Transfers of goods between branches may be subject to VAT. Registration for VAT is required within 10 days of the date of issuance of the business establishment license. Business households or individuals without a business license can register for VAT at the same time as their first VAT declaration.

10.4 Filing and payment

Monthly filing and payment of outstanding VAT must be made by the 20th day of the following month. Quarterly VAT filing and payment are allowed for certain taxpayers, which are due by the 30th day of the following quarter.

Electronic invoicing became mandatory from 1 July 2022.







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