



# 东南亚税收指南 - 2020

## Guide to Taxation in Southeast Asia - 2020

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# 引言

## Introduction



我们去年所发布的首版《东南亚税收指南—2019》收获了来自各方的积极反馈。

2020年初，新型冠状病毒疫情意外地冲击了中国经济。作为世界最大的制造业经济体，中国在全球供应链中的地位至关重要。然而近期持续的供应链中断让一些高度依赖中国的企业(包括中企)更加慎重地考虑其全球供应链的管理和多元化战略。鉴于此，我相信东南亚地区仍然处于有利的地理位置以让企业(包括中企)加快向东南亚地区的生产线扩张和迁移。

由于每个东南亚国家都有自己的独特性和复杂性，投资者们期望在快速发展变化的税收环境中更新的资讯并确保他们可以遵守所在国度税收政策的要求。

在《东南亚税收指南》2020年版中，我们已经总结并更新了东盟十国的基本投资和税收信息。此外，它还提供了德勤东南亚中国服务部的税务领导人名录。我希望这本指南能让您有所收获。如果您需要更多详细信息或税务建议，请向我们的中国服务部税务领导人咨询。

Last year we published the inaugural edition of Guide to Taxation in Southeast Asia (SEA), which received tremendous positive feedback.

The start of year 2020 has been one filled with uncertainty as we tackle the COVID-19 outbreak which has hit the Chinese economy unexpectedly. As the largest manufacturing economy, China's role in global supply chain is critically important. The on-going supply chain disruptions have resulted several global companies (including Chinese) whose business is highly dependent on China to have a serious thought on their global supply chain management and diversification strategy. In light of the situation, I believe that the SEA region is well positioned geographically to see an influx of in-bound investment activity as the global companies (including Chinese) wish to accelerate the production expansion or migration to SEA region.

We recognise that each SEA country is unique with its own nuances and complexities. Investors are expected to stay updated in a rapidly evolving tax landscape, ensuring that they are keeping to the tax requirements within their respective jurisdictions. In this second edition of the Guide to Taxation in Southeast Asia 2020, we have updated and summarised the basic investment and taxation information for all ten countries within the ASEAN region. It also provides a directory of Deloitte SEA Chinese Services Group (CSG) tax leaders.

I hope you find this Guide informative. For more details or for tax advice, please reach out to any of our CSG tax leaders.

诚挚 Sincerely

余永平

**Yee Wing Peng**

德勤东南亚中国服务部领导人

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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

### 4.2 薪酬税

无

### 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。

### 4.4 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。

### 4.5 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。

### 4.6 转让税

无

### 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。

### 4.2 Payroll tax

No

### 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 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 Stamp duty

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

### 4.6 Transfer tax

No

### 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。

### 6.3 Filing requirements

An e-filing system (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.

### 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

## Personal 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

## 11.0 税法体系

### Source of tax law



#### 11.1 税法体系

所得税法案（第35号）、所得税（石油）法案（第119条）、印花税法案（第34号）

#### 11.1 Source of tax law

Income Tax Act Cap 35, Income Tax Act (Petroleum) Cap 119, Stamp Act Cap 34

#### 11.2 税收协定

文莱拥有19项税收协定。

#### 11.2 Tax treaties

Brunei has 19 tax treaties.

#### 11.3 税务机关

税务部门隶属财政与经济部。

#### 11.3 Tax authorities

Revenue Division under the Ministry of Finance and Economy.

# 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 会计准则/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 业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.

在柬埔寨发展理事会登记的合格投资项目 ( QIPs ) 必须拥有由在柬埔寨注册会计师和审计师协会登记的独立外部审计师审计的财务报表。其他符合至少两条下列条件的企业也必须接受审计： ( i ) 从业人员100人以上； ( ii ) 年营业额超过30亿柬埔寨瑞尔； ( iii ) 总资产超过20亿柬埔寨瑞尔。

Qualified investment projects (QIPs) registered with the Council for the Development of Cambodia must have their financial statements audited by an independent external auditor registered with the Kampuchea Institute of Certified Public Accountants and Auditors. All other enterprises that meet at least 2 of the following criteria also must be audited: (i) more than 100 employees; (ii) annual turnover of more than KHR3 billion; and (iii) total assets of more than KHR2 billion.

### 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 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

没有单独的资本利得税。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。

新的资本利得税规定预计将在近期发布，将可能对出售动产和不动产、投资性房地产、股票、商誉等所得征税，该规定预计在2020年生效。

## 2.6 亏损

在某些情况下（如所有权或业务活动没有发生变化，并须经单方面重新评税），税务亏损可结转，以抵销应税课税利润，最长可达五年。税务损失不能向前追溯调整。

## 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。

在免税期间，合格投资项目的税率为0%（见“税收优惠”）。

## 2.5 Capital gains

There is no separate capital gains tax. 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.

New capital gains tax rules are expected to be issued in the near future, under which tax would be imposed on gains from the sale of movable and immovable property, investment property, shares, goodwill, etc. and the rules expect to be effective in 2020.

## 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 ownership or business activity, and subject to unilateral tax reassessment). Tax losses may not be carried back.

## 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.

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

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。

## 2.8 附加税

无

## 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。QIPs和某些其他公司不需要缴纳最低税额。

## 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。

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.

## 2.8 Surtax

No

## 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). QIPs and certain other companies are not subject to the minimum tax.

## 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.

### 2.11 参股免税制度

无

### 2.11 Participation exemption

No

### 2.12 控股公司特别制度

无

### 2.12 Holding company regime

No

### 2.13 税务优惠

对QIPs的投资税收优惠主要包括免征最低税；享受利得税优惠，或享受第一年投入使用资产40%的折旧；免除进口关税。

### 2.13 Incentives

Investment incentives for QIPs primarily consist of an exemption from minimum tax; either a profits tax holiday or special depreciation at a 40 percent rate in the first-year asset is placed in service; and exemptions from import duty.

100%出口企业享受原材料进口增值税免税政策。

A VAT exemption on the importation of raw materials is available for 100 percent export-oriented enterprises.

## 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

支付给非居民企业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%）。

### 3.3 Royalties

Royalties paid to a nonresident are subject to a 14 percent withholding tax (15 percent when paid to a resident).

### 3.4 技术服务费

支付给非居民企业的技术和管理服务需缴纳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）。虽然没有针对技术或管理服务的定义，但税务机关的非正式解释是，该术语涵盖所有服务费。

### 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). There is no definition of technical or management services, but the tax authorities' informal interpretation is that the term captures all service fees.



### 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

14%的预提税适用于支付给非居民企业的租金。其他租金，无论它是支付给居民个人还是“自我申报制度”下的纳税人，需缴纳10%的预提税。

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. Rent is subject to a 10 percent withholding tax, regardless of whether it is paid to a resident individual or to a “self-declaration regime” taxpayer.

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

无

#### 4.1 Capital duty

No

#### 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。未使用的土地，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。

#### 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 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.

#### 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2019年11月2日通过的国家社会保障法案登记并向国家社会保障基金缴纳养老金。预计执行日期为2020年底。

Employers and employee must register and make pension contributions to the Nation Social Security Fund based on the Nation Social Security which was passed on 2 November 2019. The enforcement date is expected at end of 2020.



#### 4.5 印花税

某些与设立、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。

#### 4.5 Stamp duty

Certain legal documents relating to the establishment, 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额上限是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中披露交易情况。

### 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二十日前提交。

### 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.

### 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

## Personal 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。

### 7.1 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 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。

### 7.2 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 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。

### 7.3 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 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。

### 7.4 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。

### 7.6 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。

### 7.7 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%。

### 7.5 Capital gains

Refer Paragraph 2.5.

### 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 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

无

### 8.1 Capital duty

No

### 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。雇主和雇员必须根据2019年11月2日通过的国家社会保障法案登记并向国家社会保障基金缴纳养老金。预计执行日期为2020年底。

### 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 based on the Nation Social Security which was passed on 2 November 2019. The enforcement date is expected at end of 2020.

# 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。

### 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.

### 10.2 Rates

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



## 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。

## 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.

# 11.0 税法体系

## Source of tax law

### 11.1 税法体系

1997年颁布的《柬埔寨王国税法》及其后续修正案；《增值税子法令》；第559号（明确非税物资增值税待遇）条例；《利得税部长令》；1997年颁布的《外汇法》；《关于登记税收征收条例》；《社会保障法》；《劳动法》；《财务管理法》及其后续修正案；及第986号部长令（转让定价指引）。

### 11.2 税收协定

柬埔寨已经签署了九项税收协定，其中六项已经生效（与新加坡、中国、泰国、文莱、越南、印度尼西亚和香港），与马来西亚和韩国的税收协定正在批准的过程中。

### 11.3 税务机关

柬埔寨税务总局，柬埔寨经济财政部。

### 11.1 Source of tax law

1997 Law on Taxation and its subsequent amendments; Sub-decree on VAT; Prakas No. 559 (clarifying the VAT treatment of nontaxable supplies); Prakas on Tax on Profit; 1997 Foreign Exchange Law; Prakas on Registration Tax Collection; Law on Social Security Schemes; Labour Law; Law on Financial Management and its subsequent amendments; and Prakas No. 986 (guidelines on transfer pricing).

### 11.2 Tax treaties

Cambodia has signed nine tax treaties, six of which are in force (with Singapore, China, Thailand, Brunei Darussalam, Vietnam, Indonesia and Hong Kong). Tax treaties with Malaysia and Korea are in the process of being ratified by Cambodia.

### 11.3 Tax authorities

General Department of Taxation and the Ministry of Economy and Finance.

# 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

印尼盾可以自由地去兑换。不过，倘若计划把等于或超过1亿印尼盾（或者等值外币）转到境外需要印尼银行（即印尼中央银行）的批准。倘若个人带上等于或超过1亿印尼盾（或者等值外币）需要在抵达印尼海关时向海关证实资金的真实性。

### 1.2 Foreign exchange control

The rupiah is freely convertible. However, approval of Bank Indonesia (the central bank) must be obtained before taking IDR100 million (or its equivalent in foreign currency) or more out of the country. A person carrying IDR100 million (or its equivalent in foreign currency) or more into the Indonesian customs territory must verify the authenticity of the funds with Indonesian customs upon arrival.

印度尼西亚未限制资金向境内外的银行转移，但是银行必须向印尼银行报告向境外转移的资金。

Indonesia does not restrict the transfer of funds to or from foreign countries, but banks must report any transfers of funds to foreign countries to Bank Indonesia.

在印尼境内的所有交易，负债清偿和其他财务交易必须使用印尼盾进行。以下交易提供豁免：与执行国家预算有关的某些交易；海外补助金的接收或授予；国际贸易交易；外币银行存款；以及海外贷款交易。

IDR must be used in all transactions that are used as a payment, the settlement of obligations that must be satisfied with a cash payment and other financial transactions conducted in Indonesia. Exemptions are provided for the following transactions: certain transactions related to the implementation of the state budget; the receipt or award of offshore grants; international trade transactions; bank deposits in foreign currency; and offshore loan transactions.

### 1.3 会计原则/财务报表

印度尼西亚国家公认会计准则。

### 1.3 Accounting principles/financial statements

Indonesian GAAP applies.

### 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。除了在石油和天然气产业经营的实体和提供银行服务的实体外，通常不允许设立外国公司的分支机构。负面投资清单（negative investment list）是对外国投资准入的产业限制。

### 1.4 Principal business entities

The limited liability company (Perseroan Terbatas, or PT) is the most common form of business entity in Indonesia. A branch of a foreign corporation normally is not permitted, except for entities operating in the oil and gas sector and those providing banking services. A negative investment list is used for sectors that are closed (in whole or in part) to foreign investment.

## 2.0 企业税收 Corporate taxation

### 2.1 居民纳税人

居民企业是指公司在印度尼西亚已设立或注册，或者在国内具有有效的管理和控制。

### 2.2 征税原则

居民企业对全球收入征税。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。

### 2.3 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（但不限于）经营业务的收入；出售财产所得；和被动收入，如股息、利息、特许权使用费等。

### 2.4 股息税

居民企业收到的股息被视为一般性收入，需缴纳股息税。但如果符合国内参股免税规定，可以免税（另见“参股免税”）。

### 2.5 资本利得

资本利得被视为一般性收入，按标准的所得税率征税。相关的损失可以在所得税前扣除。某些交易在特殊制度下征税（例如，土地和/或建筑物处置所得，见“转让税”）。

### 2.1 Residence

A company is a resident if it is established or domiciled in Indonesia, or if its place of effective management or control is in Indonesia.

### 2.2 Basis

Resident companies are taxed on worldwide income. Nonresident companies are taxed only on income sourced in Indonesia, including income attributable to a permanent establishment (PE) in the country.

### 2.3 Taxable income

Taxable income is defined as assessable income less tax-deductible expenses. Assessable income includes (but is not limited to) income from the carrying on of a business; gains from the sale of property; and passive income, such as dividends, interest, royalties, etc.

### 2.4 Taxation of dividends

Dividends received by a resident company are considered ordinary income, but may be exempt under the domestic participation exemption (see also "Participation exemption").

### 2.5 Capital gains

Capital gains are considered ordinary income and are taxed at the standard corporate income tax rate. Capital losses are tax-deductible. Certain transactions are taxed under a special regime (e.g., income from disposals of land and/or buildings, see "Transfer tax").



## 2.6 亏损

损失可在损失发生后的五年内结转。经有关部门批准，某些行业和边远地区经营的亏损结转期限可延长至10年。但不允许亏损向前结转。

## 2.7 税率

所得税的标准税率为25%。某些居民企业纳税人（外国公司的常设机构除外）在一个财政年度的收入总额不超过48亿印尼盾的，在一定时期内，应按收入总额的0.5%缴纳企业所得税。总收入在48亿印尼盾至500亿印尼盾之间的居民企业纳税人可就总收入中48亿印尼盾的部分，按标准税率50%的优惠征收。

## 2.8 附加税

无

## 2.9 替代性最低税

无

## 2.6 Losses

Losses may be carried forward for five years following the year the losses were incurred. Subject to approval from the relevant authority, this period may be extended up to ten years for certain industries and for operations in remote areas. The carryback of losses is not permitted.

## 2.7 Rate

The standard corporate tax rate is 25 percent. Certain resident corporate taxpayers (other than PEs of foreign companies) that earn or receive gross income that does not exceed IDR4.8 billion in a fiscal year are subject to a reduced corporate income tax of 0.5 percent of gross income for a certain period of time. Resident corporate taxpayers with gross revenue between IDR4.8 billion and IDR50 billion receive a 50 percent reduction in the corporate tax rate imposed on taxable income that is attributable to gross revenue up to IDR4.8 billion.

## 2.8 Surtax

No

## 2.9 Alternative minimum tax

No

## 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。

## 2.11 参股免税制度

如果股息接受方至少持有支付方25%的股份，且股息从留存收益中分配，则居民企业收到印度尼西亚有限责任公司所支付的股息免税。

## 2.12 控股公司特别制度

无

## 2.13 税务优惠

对在某些已批准的行业部门进行资本投资的实体或在某些地区进行资本投资的企业，如果满足某些条件，可以享受税收优惠。优惠措施包括按总投资30%的投资免税额（6年内每年5%），加速折旧/摊销，最多10年的亏损延期结转，以及向非居民支付股息的10%的预提税率。

如果满足某些要求，且上市公司至少有40%的实缴出资股份在印度尼西亚证券交易所交易流通，可享受降低5%的所得税税率优惠。

## 2.10 Foreign tax credit

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

## 2.11 Participation exemption

Dividends received or derived by a resident company from a participation in an Indonesian limited liability company are exempt from tax if the recipient holds at least 25 percent of the shares of the payer and the dividends are distributed from retained earnings.

## 2.12 Holding company regime

No

## 2.13 Incentives

Tax incentives are available to entities with capital investments in certain approved industry sectors or those operating in certain geographic locations if certain conditions are satisfied. Incentives include a 30 percent tax investment allowance (5 percent per year over 6 years), accelerated depreciation/amortisation, an extended carryforward of losses up to 10 years and a reduced withholding tax rate of 10 percent on dividends paid to nonresidents.

An income tax rate reduction of 5 percent may be available to a public company that has at least 40 percent of its total paid-up shares traded on the Indonesian stock exchange if certain requirements are met.

对于特定产业（如优势产业）的新的或增加的投资，可以采用免税优惠期制度，但使用该制度的公司无权享受上述税收优惠。根据投资额（最低投资额为5000亿印尼盾），高优先级行业的合格项目可从商业运营开始起至少五年至最多20年内享受100%的企业所得税豁免，之后两年内可享受50%的企业所得税减免。对最低投资额在1000亿印尼盾至5000亿印尼盾以下的项目，可以从商业经营开始之日起五年内减半征收企业所得税，并在之后两年内享受企业所得税率降低25%的优惠。

A tax holiday regime is available for new or increased investment in specified business sectors (e.g., pioneer industries), but companies that use this regime are not entitled to the tax incentives mentioned above. Qualifying projects in high-priority sectors may be granted a 100 percent exemption from corporate income tax for a minimum of 5 years up to a maximum of 20 years from the commencement of commercial operations, depending on the value of the investment (the minimum investment is IDR500 billion), and a 50 percent reduction in corporate income tax for the next 2 years. A 50 percent reduction in corporate income tax for 5 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 percent reduction in corporate income tax for the next 2 years.

## 3.0 预提税

# Withholding tax

### 3.1 股息

支付给非居民的股息须缴纳20%的预提税（这被视为最终税），除非根据税收协定降低税率。国内企业纳税人向居民企业支付的股息应缴纳15%的预提税（除非适用参股免税），这表示应提前缴纳税款。对支付给税务居民个人的股息征收10%的最终预提税。

### 3.2 利息

支付给非居民的利息应缴纳20%的预提税，除非根据税收协定降低税率。

国内纳税人支付给居民企业的利息应缴纳15%的预提税，这通常代表预缴税款。某些收款人免除预提税（如居民银行）。印度尼西亚境内的银行支付给税务居民的利息须缴纳20%的最终预提税。

### 3.1 Dividends

Dividends paid to a nonresident are subject to a 20 percent withholding tax (which is considered a final tax) unless the rate is reduced under a tax treaty. Dividends paid by a domestic corporate taxpayer to a resident company are subject to a 15 percent withholding tax (unless the participation exemption applies), which represents an advance payment of tax liability. A 10 percent final withholding tax is imposed on dividends paid to a tax resident individual.

### 3.2 Interest

Interest paid to a nonresident is subject to a 20 percent withholding tax unless the rate is reduced under a tax treaty.

Interest paid by a domestic taxpayer to a resident is subject to a 15 percent withholding tax, which generally represents an advance payment of tax liability. Certain recipients are exempt from withholding tax (e.g., resident banks). Interest paid by a bank in Indonesia to a tax resident is subject to a 20 percent final withholding tax.

### 3.3 特许权使用费

除非根据税收协定降低税率，否则对汇出国外的特许权使用费征收20%的预提税。就税收而言，“特许权使用费”一般指对某些有形或无形资产的使用权利，以及无形资产使用权的转让而收取的费用。

国内纳税人支付给居民企业的特许权使用费应缴纳15%的预提税，代表预缴税款。

### 3.4 技术服务费

国内纳税人向居民纳税人支付的技术、管理、咨询服务和租金总额（土地和建筑租金除外，需缴纳10%的最终预提税）应缴纳2%的预提税。对汇出国外的技术服务费征收20%的预提税，除非根据税收协定降低税率或免除。

### 3.5 分支机构利润汇出税

对常设机构所得税之后的应纳税所得额征收20%的分支机构利润税。根据税收协定，这个税率可以降低。

### 3.3 Royalties

A 20 percent withholding tax is imposed on royalties remitted abroad unless the rate is reduced under a tax treaty. For tax purposes, “royalties” generally refers to any charge for the right to use certain tangible or intangible assets, as well as the transfer of a right to use intangible assets.

Royalties paid by a domestic taxpayer to a resident are subject to a 15 percent withholding tax, which represents an advance payment of tax liability.

### 3.4 Technical service fees

A 2 percent withholding tax applies on gross payments made by a domestic taxpayer to a resident taxpayer for technical, management and consulting services and rentals (except for land and building rentals, which are subject to a 10 percent final withholding tax). A 20 percent withholding tax is imposed on technical service fees remitted abroad unless the rate is reduced or eliminated under a tax treaty.

### 3.5 Branch remittance tax

A 20 percent branch profits tax is imposed on the taxable income after income tax of a PE. This rate may be reduced under a tax treaty.

## 4.0 企业的其它税收

# Other taxes on corporations

### 4.1 资本税

没有，但需要缴纳各种登记费。

### 4.1 Capital duty

No, but various registration fees apply.

### 4.2 工资税

要求雇主对其雇员的工资薪酬预扣、缴纳和申报所得税。

### 4.2 Payroll tax

An employer is required to withhold, remit and report income tax on the employment income of 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物业评估价值的0.3%，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）及其他利用水域进行某些活动的领域的不动产税是在特定制度下规定的。

The rate typically is not more than 0.3 percent of the estimated sales value of the property, which is determined by the relevant authority. The land and building tax for certain businesses (i.e., upstream oil and gas, geothermal, mining, plantation, forestry, other sectors which use the water territory for certain activities) is regulated under a specific regime.

### 4.4 社会保障

两个综合社会保障计划，即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外国人和印度尼西亚公民。人力计划供款旨在为工作事故、死亡、高龄和养老金提供保障。雇主对工伤保险的缴费比例为0.24%-1.74%，死亡保险0.3%，养老储蓄金3.7%，养老金计划2%，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4%，以工资的一定比例为上限。对外籍人士来说，养老金计划的缴款不是强制性的。

### 4.4 Social security

Two comprehensive social security schemes, i.e., a manpower scheme and a healthcare scheme, are applicable 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 percent for work accident protection; 0.3 percent for death insurance; 3.7 percent for old age savings; and 2 percent, with a certain cap on the salary, for the pension plan. The employer contribution for the healthcare scheme is 4 percent, with a certain salary cap. Contribution to the pension plan is not mandatory for expatriates.

#### 4.5 印花稅

某些文件需缴纳3000印尼盾或6000印尼盾的印花稅。

#### 4.5 Stamp duty

Certain documents are subject to stamp duty at a nominal amount of IDR3,000 or IDR6,000.

#### 4.6 轉讓稅

土地和/或建築物的處置通常需要繳納交易價值2.5%的最終稅。土地或建築物的取得須繳納的稅款不得超過該財產的購置價值或銷售價值（NJOP）的5%，以較高者為準。

#### 4.6 Transfer tax

The disposal of land and/or buildings generally is subject to a final tax of 2.5 percent of the transaction value. The acquisition of land or a building is subject to a duty up to a maximum of 5 percent of the acquisition value or the sales value (NJOP) of the property, whichever is higher.

#### 4.7 其他

出售在印度尼西亞證券交易所上市的股票需繳納交易價值0.1%的最終稅。首次公開上市時，創始人股份的價值應繳納0.5%的附加稅。外國股東轉讓未上市居民公司的股份須繳納轉讓價值5%的預提稅，除非根據稅收協定適用豁免。

#### 4.7 Other

The sale of shares listed on the Indonesian stock exchange is subject to a final tax of 0.1 percent of the transaction value. An additional tax of 0.5 percent applies to the share value of founder shares at the time of an initial public offering. The transfer of the shares of an unlisted resident company by a foreign shareholder is subject to a withholding tax of 5 percent of the transfer value unless an exemption applies under a tax treaty.

## 5.0 反避税规则 Anti-avoidance rules

### 5.1 转让定价

具有特殊关联关系的各方之间的交易必须以“合理商业目的”并在公平交易原则的基础上进行。

如果与关联方的交易总额超过某个标准，则需要提供某些文档。文件必须至少包括纳税人的业务运营和公司架构概述、转让定价政策、可比性分析、选定的比较对象，以及如何确定公平交易价格或利润的解释（包括转让定价方法）。印度尼西亚税务当局发布了详细的转让定价指南，这些指南通常与经合组织的方法一致。

### 5.2 资本弱化

如果纳税人的负债与权益比率超过4:1，债务所产生的一定比例的利息就不能从税前扣除。例外情况适用于某些行业。

### 5.1 Transfer pricing

Transactions between parties that have a special relationship must be carried out in a “commercially justifiable way” and on an arm’s length basis.

Certain documentation is required if the total transactions with a related counterparty exceed a certain threshold. The documentation must include, at a minimum, an overview of the taxpayer’s business operations and structure, its transfer pricing policy, a comparability analysis, selected comparables and an explanation of how the arm’s length price or profit was determined (including the transfer pricing methodology). The Indonesian tax authorities have issued detailed transfer pricing guidelines that generally are in line with the OECD approach.

### 5.2 Thin capitalisation

A certain portion of interest arising from debt is nondeductible for tax purposes if the taxpayer’s debt-to-equity ratio exceeds 4:1. Exceptions apply for certain industries.



### 5.3 受控外国公司

当印尼居民企业（或与其他居民企业共同）直接或间接持有一家外国公司的总实收资本或投票权至少50%，且每一层的比例都达到50%，财政部有权决定股息何时应被视为从外国公司获得。这仅适用于外国公司不在证券交易所交易其股份的情况。如果海外公司没有宣布分配或支付股息，印度尼西亚居民企业必须在其纳税申报表中计算并申报视同股息；否则，财政部将这样做。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。

### 5.4 信息披露要求

纳税人必须提供与关联方有关转让定价交易的某些信息以及文档作为年度纳税申报表附件。这些信息将由税务机关保存，并可在税务审计中进行审查。

### 5.3 Controlled foreign companies

The Ministry of Finance is authorised to determine when a dividend is deemed to be derived from a foreign company established in another country, where an Indonesian resident taxpayer (or together with other resident taxpayers) holds, directly or indirectly, at least 50 percent of the total paid-in capital or voting rights of the foreign company, with the 50 percent threshold criterion applied at each level. This applies only if the foreign company does not trade its shares on the stock exchange. If no dividends are declared or derived from the offshore company, the Indonesian resident taxpayer must calculate and report a deemed dividend in its tax return; otherwise, the Ministry of Finance will do so. The dividend will be deemed to be derived either in the fourth month following the deadline for filing the tax return in the foreign country or seven months after the foreign company's tax year ends if the country does not have a specific tax filing deadline.

### 5.4 Disclosure requirements

A taxpayer must provide certain information regarding transfer pricing transactions with related parties and related 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.

印度尼西亚引入了三层转让定价文件的方法，即主文件、本地文件和国别（Country-by-Country）报告。如果纳税人（i）上一纳税年度的总收入超过500亿印尼盾；（ii）上一纳税年度与关联方的有形货物交易超过200亿印尼盾；（iii）上一纳税年度与关联方之间的无形资产有关的利息、特许权使用费、服务或其他交易超过50亿印尼盾；或（iv）与管辖区内税率低于印度尼西亚的关联方进行交易，则必须提交主文档和本地文档。

此外，一名印尼纳税人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，则必须提交一份CBC报告、一份主文件和一份本地文件。

纳税人必须提供必要的信息，以确定他们是否有义务通过税务总局的网上平台，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 to transfer pricing documentation, i.e., the master file, local file and country-by-country (CbC) report. A master file and a local file are mandatory if the taxpayer had (i) gross revenue in the preceding tax year exceeding IDR50 billion; (ii) tangible goods transactions with a related party in the preceding tax year exceeding IDR20 billion; (iii) interest, royalties, services or other transactions involving intangibles in the preceding tax year with a related party exceeding IDR5 billion; or (iv) transactions with an affiliated party located in a jurisdiction with a tax rate lower than that in Indonesia.

In addition, an Indonesian taxpayer that qualifies as a parent entity of a business group with consolidated gross revenue of at least IDR11 trillion must submit a CbC report, as well as a master file and a local file.

Taxpayers must provide the necessary information to ascertain whether they have an obligation to submit a CbC report by filing an electronic notification through the Director General of Taxation's online platform. The receipt for the filing must be attached to the annual corporate income tax return.

# 6.0 企业合规

## Compliance for corporations

### 6.1 纳税年度

纳税年度通常是日历年，尽管企业纳税人可以选择根据其财务年度（经税务机关批准）提交企业纳税申报表。

### 6.2 合并申报

不允许合并报表；每个公司必须提交单独的报表。

### 6.3 申报要求

每月纳税分期付款系统是一个自评税系统，税款应在纳税评估月后的第15天缴纳。每月纳税申报表必须在下个月的20日前提交，除了每月增值税申报表在下个月月底到期。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。最常见的处罚是每月2%的欠税利息。

### 6.5 裁决

税务总局可在某些情况下发布裁决，例如某项交易的税务影响。

### 6.1 Tax year

The tax year generally is the calendar year, although a corporate taxpayer can elect to file a corporate tax return based on its book year (subject to approval from the tax authorities).

### 6.2 Consolidated returns

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

### 6.3 Filing requirements

The monthly tax installment system is a self-assessment system, with tax due on the 15th day of the calendar month following the tax- assessment month. Monthly tax returns must be filed by the 20th day of the following month, except for the monthly VAT return, which is due by end of the following month. Annual corporate tax returns must be filed within four months of the end of the book year, but the deadline can be extended up to two months.

### 6.4 Penalties

Penalties vary depending on the situation, such as late tax payment, late filing, tax underpayment and voluntary amendment of returns. The most common penalty is 2 percent monthly interest on tax underpaid.

### 6.5 Rulings

The Director General of Taxation may issue rulings in certain cases, such as on the tax effects of a certain transaction.

# 7.0 个人税收

## Personal taxation

### 7.1 征税原则

居民个人应根据其全球总收入、扣除可扣除额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。

### 7.1 Basis

A resident individual is taxed on his/her worldwide gross income, less allowable deductions and nontaxable income. A nonresident is taxed only on Indonesia-source income.

### 7.2 居民纳税人

如果个人在任何12个月内在印度尼西亚居住183天或以上，或在财政年度内在印度尼西亚居住并打算在印度尼西亚居住，则该个人为居民。如果一个人在印度尼西亚停留不到183天，且不打算在该国居住，则他/她是非居民。非居民无需进行税务登记。

### 7.2 Residence

An individual is resident if he/she is present in Indonesia for 183 days or more in any 12-month period, or present in Indonesia in the fiscal year and intends to reside in Indonesia. An individual is nonresident if he/she is present in Indonesia for less than 183 days with no intention to reside in the country. A nonresident is not required to register for tax purposes.

### 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，只有在配偶之间有婚前协议的情况下，才允许单独做税务申报。

### 7.3 Filing status

All individual tax residents (including expatriates) must register for tax purposes. An exemption is available for individuals earning less than the nontaxable income threshold, those who do not qualify as individual tax residents or a married woman who will fulfill her tax obligation jointly with her husband. A family is considered a single economic unit, and separate filing is allowed only if there is a prenuptial agreement between the spouses.

### 7.4 应纳税所得额

应纳税所得额包括受雇、经营、资本收益等所得。

### 7.4 Taxable income

Taxable income includes profits from employment, a business, capital gains, etc.

## 7.5 资本利得

个人取得的资本收益通常按正常税率作为一般性收入征税；在印度尼西亚上市的股票收益按交易价值的0.1%（最终税）征税。首次公开募股时，创始人股份的股份价值应缴纳0.5%的附加税。处置土地和/或建筑物的收益按交易价值的2.5%（最终税）征税。

## 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。如果费用是为了产生收入而发生的，则一般可以扣除。为纳税人、纳税人的配偶和至多三名受抚养子女提供税收减免。

## 7.7 税率

个人所得税税率为：5000万印尼盾以下的年应纳税所得额的5%；超过5000万印尼盾至2.5亿印尼盾的金额的15%；超过2.5亿印尼盾至5亿印尼盾的金额的25%；超过5亿印尼盾的金额的30%。

在一个财政年度内，从事经营业务的个人（某些独立个人服务除外）所赚取或收到的所有收入不超过48亿印尼盾，均需缴纳1%的最终税。

## 7.5 Capital gains

Capital gains derived by an individual generally are taxed as ordinary income at the normal rates; gains on shares listed in Indonesia are taxed at 0.1 percent (final tax) of the transaction value. An additional tax of 0.5 percent applies to the share value of founder shares at the time of an initial public offering. Gains on the disposal of land and/or buildings are taxed at 2.5 percent (final tax) of the transaction value.

## 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 purposes of generating income. Allowances are provided for the taxpayer, the taxpayer's spouse and up to three dependent children.

## 7.7 Rates

Personal tax rates are 5 percent on the first IDR50 million of annual taxable income; 15 percent on amounts exceeding IDR50 million up to IDR250 million; 25 percent on amounts exceeding IDR250 million up to IDR500 million; and 30 percent on amounts exceeding IDR500 million.

All income earned or received by an individual doing business (except certain independent personal services) that does not exceed IDR4.8 billion within a fiscal year is subject to a reduced 1 percent final tax.

## 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，资本或资产不征收资本税。

#### 8.1 Capital duty

There are no duties on capital or assets, apart from the land and building tax.

#### 8.2 印花税

某些文件需缴纳3000印尼盾或6000印尼盾的印花税。

#### 8.2 Stamp duty

Certain documents are subject to stamp duty at a nominal amount of IDR3,000 or IDR6,000.

#### 8.3 资本取得税

土地或建筑物的收购应缴纳的税款最多为收购价值的5%或NJOP，以较高者为准。某些最高限额适用。

#### 8.3 Capital acquisitions tax

The acquisition of land or a building is subject to a duty of a maximum of 5 percent of the acquisition value or the NJOP, whichever is higher. Certain thresholds apply.

#### 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NJOP的0.3%。

#### 8.4 Real property tax

Land and building tax is payable annually on land, buildings and permanent structures. The rate typically is no more than 0.3 percent of the NJOP.

#### 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

受雇的居民个人必须缴纳社会保障金（老年储蓄），金额等于每月薪酬的2%，养老金计划缴款比例为1%。受雇的个人还必须缴纳每月薪酬1%的医保（每月有上限）。员工如果增加其他家庭成员，他/她有责任每月为每个家庭成员额外缴纳1%。对外籍人士来说，养老金计划的缴款不是强制性的。

#### 8.7 Social security

Employed resident individuals must make social security contributions (old age savings) in an amount equal to 2 percent of monthly compensation, and a pension plan contribution of 1 percent. An employed individual also must make a healthcare contribution of 1 percent of monthly compensation (subject to a certain monthly cap). An employee may add other family members, but he/she will be liable to make an additional 1 percent 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

日历年度。

### 9.1 Tax year

Calendar year.

### 9.2 申报缴纳

印度尼西亚的个人所得税仅在国家一级征收。雇主负责计算、扣除和支付应付雇员工资和其他报酬的税款。大多数非工资纳税人评估自己的应税收入。年度纳税申报表应在上一纳税年度结束后的3月31日前到期，但最长可延长两个月。个人纳税人从事业务或独立职业时，营业额达到一定门槛，可以选择免除会计记账要求，只保留收入记录。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

Personal income taxes in Indonesia are levied 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 tax return is due by 31 March after the close of the previous tax year, but the deadline can be extended up to 2 months. Individual taxpayers who conduct a business or independent profession with turnover up to certain threshold may elect to be exempt from the bookkeeping requirement and only maintain records of revenue. In such cases, taxable income is assessed based on certain 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。最常见的罚款是每月2%的欠税利息。

### 9.3 Penalties

Penalties vary depending on the situation, such as late tax payment, late filing, tax underpayment and voluntary amendment of returns. The most common penalty is 2 percent monthly interest on the tax underpaid.

# 10.0 增值税

## Value added tax

### 10.1 应税交易

对转让应税货物和提供应税服务征收增值税。增值税也适用于无形产品（包括特许权使用费）以及在印尼境内使用或消费来自境外的应税服务。增值税同样适用于所有生产加工货物，无论是本地生产的还是进口的。生产加工是指改变商品的原始形态或性质、创造新商品或提高生产率的任何活动。对某些地区（如自由贸易区或保税区）转让应税货物可享受一定的增值税优惠。某些货物和服务是不征收增值税的。

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（LGST）。

### 10.2 税率

标准税率为10%。出口应税货物和某些应税服务的增值税为零税率。零税率的出口服务仅限于：来料加工服务；在印度尼西亚境外使用的可移动货物的维修和维护服务；在印度尼西亚境外的不动产的建筑服务。提供某些应纳税货物和/或应纳税服务用特殊标准作为增值税计税基础。

根据奢侈品的类型，LGST的费率最高可达200%。

### 10.1 Taxable transactions

VAT is levied on the “delivery” of taxable goods and the provision of taxable services. VAT also applies to intangible goods (including royalties) and to virtually all services provided outside Indonesia to Indonesian businesses. 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 its 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.

In addition to VAT, certain goods considered as “luxury” items are subject to Luxury Goods Sales Tax (LGST).

### 10.2 Rates

The standard rate is 10 percent. VAT on exports of taxable goods and certain taxable services is zero-rated. Zero-rated export services are limited to: toll manufacturing services; repair and maintenance services attached to or for movable goods utilised outside the Indonesian customs area; and construction services attached to or for immovable goods located outside the Indonesian customs area. Certain deliveries of taxable goods and/or taxable services are subject to special VAT base.

LGST rates range up to a maximum of 200 percent, depending on the type of luxury goods.



### 10.3 登记

年提供应税货物和/或应税服务超过48亿印尼盾的企业家必须登记增值税，并就提供应税货物和/或应税服务开具增值税发票。

### 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。

使用境外应税无形货物或者劳务需缴纳自我评估的增值税期限，不迟于增值税应纳税到期后的次月十五日。

### 10.3 Registration

Entrepreneurs whose annual delivery of taxable goods and/or taxable services exceed IDR4.8 billion must register for VAT purposes and issue a VAT invoice 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 utilisation of taxable intangible goods or services from abroad is no later than the 15th day of the month following the time when the VAT becomes due.

## 11.0 税法体系

### Source of tax law

#### 11.1 税法体系

第42/2009号法律修订的增值税法8/1983；第36/2008号法律修订的所得税法7/1983；第16/2009号法律修订的税法6/1983的一般规则和程序。

#### 11.2 税收协定

印尼已缔结69多项税收协定。

印度尼西亚已于2019年11月12日批准了经合组织多边公约。

#### 11.3 税务机关

印度尼西亚税务总署。

#### 11.1 Source of tax law

VAT Law 8/1983, as amended by Law 42/2009; Income Tax Law 7/1983, as amended by Law 36/2008; General Rules & Procedures of Taxation Law 6/1983, as amended by Law 16/2009.

#### 11.2 Tax treaties

Indonesia has concluded more than 69 tax treaties.

Indonesia has ratified the OECD Multilateral Instrument on 12 November 2019.

#### 11.3 Tax authorities

Director General of Taxation.

# 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。

### 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.

### 1.3 会计原则/财务报表

目前，在老挝财务报告准则 (LFRS) 全面执行之前，一般使用老挝公认会计原则 (Lao GAAP)。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

Currently, the Lao Accounting System (Lao GAAP) generally is being used until the Lao Financial Reporting Standards (LFRS) are fully implemented. 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.

### 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。

### 2.1 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 股息税

股息收入包括在应税收入中，并须缴纳企业所得税。

## 2.5 资本利得

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：

- 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；
- 7%的税率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；

## 2.4 Taxation of dividends

Dividend income is included in taxable income and subject to corporate income tax.

## 2.5 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, 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 5% rate applies to entities that conduct business activities in the education, health care, and innovation sectors;
- A 7% rates 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;



- 22% 的税率适用于生产、进口和供应烟草制品的实体；
  - 35% 的税率适用于采矿业；和
  - 未注册为增值税目的的小型实体和微型企业，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。
- A 22% rate applies to entities that produce, import, and supply tobacco products;
  - A 35% rate applies to mining businesses; and
  - Small entities and 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

## 2.8 Surtax

No

## 2.9 替代性最低税

无

## 2.9 Alternative minimum tax

No

## 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。

## 2.10 Foreign tax credit

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

## 2.11 参股免税制度

无

## 2.11 Participation exemption

No

## 2.12 控股公司特别制度

无

## 2.12 Holding company regime

No

## 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。

## 2.13 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

支付给外国的服务费需缴纳1.4%至3%的预提税（视服务类型而定）。

### 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 persons are subject to a withholding tax ranging from 1.4 to 3 percent (depending on the type of service).

### 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450万拉特。员工个人的缴纳率为5.5%。

#### 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.

#### 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.

对特定产品征收特种消费税，税率为3%至100%。

Excise tax is imposed on certain products at rates ranging from 3 to 100 percent.

## 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

纳税年度通常为日历年。除非经营活动已经停止或被出售转让，或者纳税人获得会计和税务机关的批准以使用日历年度以外的纳税年度。

### 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天内支付税款。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天内代扣代缴税款。

### 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 the 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 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 days of the transaction.

#### 6.4 处罚

延迟缴纳税款的罚金为每天应付金额的0.1%，上限为欠税总额。对于少申报或提交不正确或不完整的税务申报表，将处以应纳税额50%的罚款。不符合收入申报或提交纳税申报表或年度会计报表有关的合规要求，包括未能与税务机构配合进行检查，将处以应纳税额30%至100%的罚款。

#### 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 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. Noncompliance relating to income declaration or the submission of a tax return or annual accounting documents, including the failure to cooperate with an inspection by the tax authorities, is subject to penalties at rates ranging from 30 to 100 percent of the tax payable amount.

#### 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

## Personal 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

无

### 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

No

### 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。

### 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%.

### 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，并延迟缴纳税款的罚金为每天应付税额的0.1%。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, and for the late payment of taxes. 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

标准税率为10%，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10%的增值税（VAT）。

### 10.2 Rates

The standard rate is 10 percent. Certain goods and services are exempt, and a zero rate applies to exports. Service fees paid to a nonresident company are subject to 10 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

对于商品或服务的销售，需在次月20日前缴纳每月增值税。对于进口，增值税必须在缴纳关税时全额支付。

### 10.4 Filing and payment

For sales of goods or services, VAT is payable monthly by the 20th day of the following month. For imports, VAT must be fully paid at the time of the payment of customs duties.

## 11.0 税法体系

### Source of tax law



#### 11.1 税法体系

《2015年税法》、《2018年增值税法》。

#### 11.2 税收协定

老挝已与12个国家签订了税收协定。

#### 11.3 税务机关

财政部的税务部门。

#### 11.1 Source of tax law

Tax Law 2015, Law on Value Added Tax 2018.

#### 11.2 Tax treaties

Laos has concluded income tax treaties with 12 countries.

#### 11.3 Tax authorities

Tax Department of the Ministry of Finance.

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 会计原则/财务报表

自2018年1月1日或之后开始的年度期间，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 for annual periods beginning on or after 1 January 2018.

马来西亚私营实体财务报告准则 ( MPERS ) 是自2018年1月1日或之后年度开始对私营实体强制采用，除了选择采用马来西亚财务报告准则的私营实体。

Malaysian Private Entities Reporting Standards (MPERS) are mandatory for private entities for annual periods beginning on or after 1 January 2018, except for private entities that opt to adopt MFRS in its entirety.

### 1.4 主要商业实体

包括上市和私人有限责任公司，商业信托，有限合伙企业、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 企业税收

# Corporate taxation

### 2.1 居民纳税人

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居民纳税人。

### 2.2 征税原则

居民纳税人对来源于马来西亚的收入征税；除非纳税人在银行、保险、航空运输或航运部门开展业务，否则外国来源收入免税。

### 2.3 应纳税所得

应纳税所得包括所有从马来西亚取得的收入，包括从交易中获得的所得或收益、股息、利息、租金、特许权使用费、保费或其他所得。

### 2.4 股息税

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

马来西亚不征收资本利得税，但处置不动产和不动产公司股份的利得除外。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%。

### 2.1 Residence

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

### 2.2 Basis

Corporations are taxed on income derived from Malaysia. Foreign-source income is exempt unless the corporation is carrying on a business in the banking, insurance, air transport or shipping sectors.

### 2.3 Taxable income

Taxable income comprises all earnings derived from Malaysia, including gains or profits from a trade or business, dividends, interest, rents, royalties, premiums or other earnings.

### 2.4 Taxation of dividends

All corporations 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

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. For a company incorporated in Malaysia, the rate is 30 percent for such disposals of property made within 3 years after the date of acquisition. The rates are 20 and 15 percent for disposals in the fourth and fifth years after acquisition, respectively, and 10 percent 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.

## 2.6 亏损

损失可结转七年评估期 (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。

## 2.7 税率

标准公司税税率为24%。中小型居民企业 (即在马来西亚注册成立, 实收资本为250万令吉以下, 且不属于拥有超过该限额的公司企业集团), 并且该课税年度业务收入总额不超过5000万令吉) 其取得的第一个60万令吉 (从2020课税年起) 以内的所得适用税率为17%, 超过部分的所得适用税率为24%。

## 2.8 附加税

无

## 2.9 替代性最低税

纳闽公司进行的纳闽商业活动是纳闽的一项交易活动, 其税率为经审计的会计利润的3%。

## 2.10 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。

## 2.6 Losses

Losses may be carried forward for seven 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 Rate

The standard corporate tax rate is 24 percent, while the rate for resident small and medium-sized companies (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 year of assessment (YA)) is 17 percent on the first MYR600,000 (increased from MYR500,000 as from YA 2020), with the balance being taxed at the 24 percent rate.

## 2.8 Surtax

No

## 2.9 Alternative minimum tax

A Labuan company carrying on a Labuan business activity that is a Labuan trading activity is taxed at 3 percent of the audited accounting profit.

## 2.10 Foreign tax credit

Foreign tax paid may be credited against Malaysian tax on the same profits (limited to 50 percent 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.

### 2.11 参股免税制度

马来西亚不参与免税制度，但外国来源收入不征税，国内股息免税。

### 2.12 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。

### 2.13 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）。以加速资本补贴和自动化设备补贴的形式提出了一项新的税务优惠，以鼓励向“工业4.0”转型，其中涉及制造业及其相关服务采用“大数据”分析、自动化机器人、工业物联网等技术驱动因素等。

### 2.11 Participation exemption

No, but foreign-source income is not taxable and domestic dividends are tax-exempt.

### 2.12 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 percent 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.

### 2.13 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 percent allowance on capital investments made up to 10 years); accelerated capital allowances; double deductions; and reinvestment allowances (i.e., a 60 percent allowance on capital investments made in connection with qualifying projects). A new incentive has been proposed in the form of accelerated capital allowances and automation equipment allowances, 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

### 3.1 股息

马来西亚不对股息征收预提税。

### 3.1 Dividends

Malaysia does not levy withholding tax on dividends.

### 3.2 利息

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，在马来西亚经营的银行向非居民支付的利息可以免税，但按照中央银行规定，非居民在马来西亚的营业场所产生的利息和为了维持“营运资金”所支付的利息除外。支付给非居民的某些其他利息也可以免税。

### 3.2 Interest

A withholding tax of 15 percent applies to interest paid to a nonresident, unless the rate is reduced under a tax treaty. However, interest 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 “net working 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。

### 3.3 Royalties

A withholding tax of 10 percent applies to royalties paid to a nonresident, unless the rate is reduced under a tax treaty.

### 3.4 技术服务费

10%的预提税适用于向非居民支付的在岸提供服务（包括技术和非技术服务）的服务费，除非根据税收协定降低税率。向非居民支付离岸服务的费用不需缴纳预提税。

### 3.4 Technical service fees

A 10 percent withholding tax applies to service fees paid to a nonresident for services (including both technical and non-technical services) rendered onshore, unless the rate is reduced under a tax treaty. Fees paid to a nonresident for services rendered offshore are not subject to withholding tax.

### 3.5 分支机构利润汇出税

无

### 3.5 Branch remittance tax

No

### 3.6 其他

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。

### 3.6 Other

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

## 4.0 企业的其它税收

# 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

工资税由雇主根据源泉扣缴制度（Pay-as-you-earn，PAYE）预扣，并汇入税务机关。

### 4.2 Payroll tax

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 levy “quit” rent and assessments at varying rates.

### 4.4 社会保障

雇主和雇员都必须向社会保险机构（SOCSCO）缴纳社保金。雇主通常为在SOCSCO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%/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

Both the employer and the employee are required to make contributions to the Social Security Organisation (SOCSCO). The employer generally contributes 1.75 percent for each employee registered with the SOCSCO. The employer and the employee also contribute to the Employees Provident Fund (EPF) at a rate of 12/13 percent and 11 percent of the employee's remuneration, respectively. Both the employee and the employer contribute 0.2 percent 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对价的0.3%征收。

### 4.5 Stamp duty

Stamp duty is levied at rates between 1 and 4 percent of the value of property transfers, and at 0.3 percent 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

股权要求已大幅放宽。

### 4.7 Other

Equity requirements have been substantially relaxed.

# 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, 合并集团总收入为30亿令吉以上) 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 资本弱化

收益剥离规则 (ESR) 适用于2019年7月1日或之后开始的评税基期。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

### 5.4 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。

### 5.1 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 MYR3 billion or more 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 Thin capitalisation

Earnings stripping rules (ESRs) are applicable to the basis periods for YAs beginning on or after 1 July 2019. The ESRs 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, tax, depreciation and amortization (tax EBITDA).

### 5.3 Controlled foreign companies

No

### 5.4 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.

# 6.0 企业合规

## 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，在一定条件下，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 percent 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 申报要求

马来西亚实行自我评估制度。预先缴纳公司税，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 requirements

Malaysia operates a self-assessment regime. Advance corporate 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 裁决

纳税人可以要求对特定交易的税务处理进行预先裁定。公众裁定也由税务局不时发布。

### 6.5 Rulings

# 7.0 个人税收

## Personal taxation

### 7.1 征税原则

对来自马来西亚的收入征收个人所得税。来源于外国的收入在马来西亚免税。

### 7.2 居民纳税人

在一个日历年中在马来西亚停留182天或以上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 申报主体

一对夫妻可以选择联合或单独申报。

### 7.4 应纳税所得额

应税收入包括来自马来西亚的所有收入，包括贸易或经营的所得或收益，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。

### 7.1 Basis

Individuals are taxed on income derived from Malaysia. Foreign-source income is exempt in Malaysia.

### 7.2 Residence

An individual is considered a tax resident if he/she is present in Malaysia for 182 days or more 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 Filing status

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

### 7.4 Taxable income

Taxable income comprises all earnings derived from Malaysia, including gains or profits from a trade or business, employment, dividends, interest, rents, royalties, premiums or other earnings. Employment income includes most employment benefits, whether in cash or in kind.



### 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%，五年后处置的税率为5%。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%。公民或永久居民一生中可以选择豁免出售一处住宅物业的资本利得。

### 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。

### 7.5 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 percent for such disposals of property made within 3 years after the date of acquisition. The rates are 20 percent and 15 percent for disposals in the fourth and fifth years after acquisition, respectively, and a 5 percent rate applies for disposals after 5 years. For disposals by an individual who is not a citizen and not a permanent resident, the rates are 30 and 10 percent for disposals within and after 5 years after acquisition, respectively. A citizen or a permanent resident may elect for an exemption for capital gains on the disposal of one residential property during a lifetime.

### 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 percent for resident individuals. Individuals who do not meet the residence requirements are taxed at a flat rate of 30 percent.

# 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 levied at rates between 1 and 4 percent of the value of property transfers, and at 0.3 percent on share transaction documents.

### 8.3 资本取得税

无

### 8.3 Capital acquisitions tax

No

### 8.4 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。

### 8.4 Real property tax

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

### 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

雇员和雇主都必须分别以员工薪酬的11%和12%/13%向EPF缴费，此外还应向SOCSO缴费。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）。

### 8.7 Social security

Both the employee and the employer are required to make contributions to the EPF at a rate of 11 percent and 12/13 percent of remuneration, respectively, as well as to the SOCSO. Both the employee and the employer contribute 0.2 percent of the employee's remuneration (capped at MYR4,000 a month) to the EIS.

## 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。

### 9.2 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.

### 9.3 罚款

如果不遵守税法，则处以罚款。

### 9.3 Penalties

Penalties apply for failure to comply with the tax law.

# 10.0 增值税

## Value added tax

### 10.1 应税交易

马来西亚对某些商品和服务征收销售税和服务税。对马来西亚制造或进口的应税商品征收销售税（除非获得豁免，否则所有商品均应纳税）。

对应税服务征收服务税，包括国内航空客运，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以及某些专业服务。马来西亚境内任何企业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，对该服务的马来西亚接收方必须根据反向收费机制征税。

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）需要从2020年1月1日开始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 levies sales tax and service tax on certain goods and services. Sales tax is charged on taxable goods manufactured in, or imported into, Malaysia (all goods are taxable unless exempt).

Service tax is imposed on taxable services including, among other things, domestic air passenger transport, telecommunication services, provision of accommodation, food and beverages, services in health and wellness centers and golf clubs and certain professional services. Imported taxable services acquired by any business in Malaysia from any person (vendor) outside Malaysia also are subject to service tax, which the Malaysian recipient of the service must account for under a reverse-charge mechanism.

Foreign providers of digital services that meet the registration threshold (MYR 500,000 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 as from 1 January 2020. 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%或5%，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100万令吉的应税服务。

## 10.4 申报缴纳

销售税和服务税应在纳税期（通常为两个月）结束后一个月内向支付给当局。

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 rates are 10 or 5 percent, and the service tax rate is 6 percent. 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 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).

Service tax on imported taxable services is to be paid to the authorities under the reverse-charge mechanism 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).

# 11.0 税法体系

## Source of tax law

### 11.1 税法体系

《1967年所得税法；1967年海关法；1976年房地产盈利税法；2018年销售税法；2018年服务税法；1949年印花税法；1986年促进投资法》。

### 11.2 税收协定

马来西亚缔结了70多项所得税协定。马来西亚于2018年1月24日签署了OECD的多边公约。

### 11.3 税务机关

马来西亚内陆税务局；马来西亚皇家海关署。

### 11.1 Source of tax law

Income Tax Act 1967; Customs Act 1967; Real Property Gains Tax Act 1976; Sales Tax Act 2018; Service Tax Act 2018; Stamp Act 1949; Promotion of Investments Act 1986.

### 11.2 Tax treaties

Malaysia has concluded over 70 income tax treaties. Malaysia signed the OECD MLI on 24 January 2018.

### 11.3 Tax authorities

Inland Revenue Board of Malaysia; Royal Malaysian Customs Department.

# 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。但是，根据《缅甸投资法》(MIL) 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. However, companies registered under the Myanmar Investment Law (MIL) 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年开始被全面采用。财务报表必须每年编制并进行审计。公司须将经审计的帐目连同年度所得税申报表一并提交。

### 1.3 Accounting principles/financial statements

MFRS, which is aligned with IFRS. Fully adoption of IFRS will start from 2022. Financial statements must be prepared annually and be audited. A company is required to file audited accounts 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、合作社或国有经济组织，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 economic organisation 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 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。

## 2.7 税率

对于根据《缅甸公司法》注册成立的公司，国有企业和经缅甸投资委员会许可经营的企业，税率为25%。

外国公司的分支机构对来源自缅甸的收入适用的税率也为25%。

## 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 Rate

A 25% tax rate applies to companies incorporated under the Myanmar Companies Law, state owned enterprises and businesses carried out with permit from Myanmar Investment Commission.

A branch of a foreign company also is taxed at a rate of 25 percent on Myanmar-source income.

在仰光证券交易所上市的公司则按净利润总额的20%征税。

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

## 2.12 控股公司特别制度

无

Companies listed on Yangon Stock Exchange are taxed at a reduced rate of 20 percent on total net profit.

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

### 2.13 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25万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 valued at MMK250,000 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

政府宣布，有意愿根据《2018年联邦税法》将财政年度改为9月30日。到目前为止，国有企业、银行和微型金融机构已经采用了新的财政年度，预计从2019年10月1日起，民营企业也将开始采用同样财政年度。

### 6.2 合并申报

税务法则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。资本利得的纳税须在资产被处置后的一个月内提交（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）。缅甸有两个评估系统：自我评估系统（“SAS”）和官方评估系统（“OAS”）。一般来说，大公司适用于SAS系统。在OAS系统下，税务局（“IRD”）会对申报表进行审阅并在评估完结前提出问题。

企业应预计年度总收入，按季度预缴企业所得税。预付税款和任何代扣代缴的税款都可以抵减实际应纳税额。税务局发出的缴款通知书已列明缴纳实际应纳税额的日期。超出部分可申请退税，经税务机关批准可退还。

### 6.1 Tax year

The government announced its intention to change fiscal year to 30 September under Union Tax Law 2018. To this date, state-owned enterprises, banks and micro finance institutions have adopted the new fiscal year and expected to start the same fiscal year basis for the private enterprises from 1 October 2019.

### 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. Tax returns 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 two assessment systems: Self-Assessment System (“SAS”) and Official Assessment System (“OAS”). Generally, large companies are under SAS. Under the OAS, the Internal Revenue Department (“IRD”) will review the tax return and raise any queries before finalizing the assessment.

Advance payments must be made or quarterly (for corporate income tax), based on the estimated total income for the year. The advance payments and any taxes withheld can be offset against the final tax liability. The date for settling the final tax liability is specified in the notice of demand issued by the IRD. Excess tax paid may be refundable once the tax office has authorised and approved the refund.

#### 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。

#### 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

## Personal 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；以及任何未公开的收入。

### 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; and any income that has escaped assessment.

### 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

人寿保险的保费及高达25%总收入的捐赠予政府赞助的慈善/宗教活动或组织都可获得税务扣除，但须符合相关条件。

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25%的所得税。

## 7.6 Deductions and allowances

Premiums paid on a life insurance policy and 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.

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 percent.

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 25% 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2019年10月1日起，在缅甸联邦内注册的所有实体的纳税年度已改为10月1日至9月30日(修改前-4月1日至3月31日)。

### 9.2 申报缴纳

雇主有义务在支付工资时从工资中扣除应缴所得税。代扣代缴的税款，应当自扣除之日起七日内向税务局缴纳。雇主也须在收入年度结束后三个月内提交一份年度工资报表。

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公司所得税。

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。

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。

### 9.3 罚款

请参阅“公司合规”下的“处罚”。

### 9.1 Tax year

Myanmar tax year has changed to 1 October to 30 September (Previously - 1 April to 31 March) for all the entities incorporated within the Union of Myanmar from 1 October 2019.

### 9.2 Filing and payment

The employer is 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 seven 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.

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 corporate income tax, based on the estimated total income for the year.

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.

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 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.

### 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17种)征收特定商品税(SGT)。

### 11.2 税率

特定商品税的税率从5%到120%不等。

### 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。

### 11.4 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，在应税季度结束后10天内进行申报。

### 11.1 Taxable transactions

A specific goods tax (SGT) is imposed on specific goods (currently 17) that are imported, produced in Myanmar or exported.

### 11.2 Rates

The specific goods tax rates range from 5 to 120 percent.

### 11.3 Registration

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

### 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.

## 12.0 税法体系 Source of tax law



### 12.1 税法体系

《所得税法》；《商业税法》；《特定商品税法》；《缅甸投资法》。

### 12.2 税收协定

缅甸共有8项税收协定。

### 12.3 税务机关

缅甸税务局（IRD）。

### 12.1 Source of tax law

Income Tax Law; Commercial Tax Law; Specific Goods Tax Law; and Myanmar Investment Law.

### 12.2 Tax treaties

Myanmar has eight tax treaties.

### 12.3 Tax authorities

Internal Revenue Department (IRD).

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。

### 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.

## 2.5 资本利得

对资本利得需要征税。除了通过股票交易所出售或处置股票以外，处置股份实现的资本利得应按照15%征收资本利得税。但是，如果卖方是外国公司，其出售未在股票交易所买卖的股份所产生的资本利得则应按5%（不超过PHP100,000.00）和10%（超过PHP100,000.00的余额）的税率缴纳资本利得税。通过股票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

菲律宾通常的企业所得税率为30%。区域运营总部（ROHQ）的税率为10%。

## 2.8 附加税

对于非正常累计盈余征收10%的附加税。

## 2.5 Capital gains

Capital gains generally are taxed as income. Gains on the sale of shares not traded on the stock exchange are subject to 15 percent capital gains tax. However, if seller is a foreign corporation, the capital gains on sale of shares not traded on the stock exchange are subject to 5% covering the amount not over Php100,000.00 and 10% for any amount in excess of Php100,000.00. Gains on the sale of shares listed and traded on the stock exchange are taxed at 0.6 percent of the gross selling price. Gains derived from the sale of real property not used in business are subject to 6 percent 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 corporations generally are taxed at a rate of 30 percent. The rate for ROHQs is 10 percent.

## 2.8 Surtax

A 10 percent surtax is imposed on improperly accumulated earnings.



## 2.9 替代性最低税

最低企业所得税（MCIT）为总收入的2%，对于国内企业和居民外资企业开始经营活动年度后的第四个纳税年度起开始征收。MCIT是对没有或者负应纳税所得额的企业、或MCTI大于正常所得税负的企业征收，纳税时间为每个季度。最低企业所得税超过正常所得税的部分可以向后结转，抵减之后三年的正常企业所得税。

## 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《1987年综合投资法》（由投资委员会管理）和《1955年特别经济区域法令》所提供。优惠通常包括财政优惠（例如，所得税优惠期）和非财政优惠（例如，对于进出口海关的流程简化）。从事特殊经营活动的企业也可以有其他的优惠。

## 2.9 Alternative minimum tax

A minimum corporate income tax (MCIT) equal to 2 percent of gross income is imposed on both domestic and resident foreign corporations beginning in the fourth taxable year of operations. 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 Omnibus Investment Code of 1987 (administered by the Board of Investment) and the Special Economic Zone Act of 1995. Benefits usually include fiscal incentives (e.g., income tax holidays) and nonfiscal incentives (e.g., simplification of customs procedures for imports and exports). Enterprises engaged in specified business activities may be entitled to other incentives.

## 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30%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%的税收抵免，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协定减免居留证书表格 (CORTT)。

### 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协定减免居留证书表格。

### 3.3 特许权使用费

支付给非居民的特许权使用费应缴纳30%的预提税，除非根据税收协定降低税率。向本地或居民外国公司支付的特许权使用费征收20%的最终预扣税。

### 3.1 Dividends

Dividends distributed by a Philippine company to a nonresident are generally taxed at a rate of 30 percent. 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 Certificate of Residence for Tax Treaty Relief (CORTT) form 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 30% withholding tax, unless the rate is reduced under a tax treaty. 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30%的预提税，除非适用的税收协定中规定了更低税率。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30%；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 30 percent withholding tax, unless the rate is reduced under a tax treaty. Fees treated as royalties also are subject to final withholding value-added tax (VAT) of 12 percent, unless specifically exempt under the law.

### 3.5 Branch remittance tax

A 15 percent 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 30 percent; certain payments related to vessels at 4.5 percent; and aircraft, machinery and other equipment at 7.5 percent). 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支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1,630.00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 PHP1,630.00.

#### 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

无

#### 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

No

# 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）。

### 6.2 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。

### 6.3 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。

### 6.4 处罚

对逾期申报的纳税人处以应付税金的25%罚款。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。

### 6.5 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。

### 6.1 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 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 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 Penalties

Late payments are subject to a surcharge equal to 25 percent of the amount due. 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 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

## Personal 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80.00至800.00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 PHP80.00 to PHP800.00) 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。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. 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

不迟于当月结束后的第20至25日（月度申报）和不迟于当季度结束后的25日（季度申报），申报需要通过人工或电子申报缴纳系统（eFPS）提交。

### 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 20th-25th day following the close of the month (for monthly returns) and no later than the 25th day following the close of each taxable quarter (for quarterly returns).

# 11.0 税法体系

## Source of tax law

### 11.1 税法体系

《国家税务法典 ( 1997 ) 》及其他条例；《地方政府法典 ( 1991年 ) 》；《关税及海关法规》；和最高法院裁定。

### 11.2 税收协定

菲律宾已缔结了43项税收协定。

### 11.3 税务机关

菲律宾国内税务局 ( 国家税 ) ；  
市/市政司库办公室 ( 地方税 ) ；  
海关局。

### 11.1 Source of tax law

National Internal Revenue Code of 1997, as amended, and other regulations; Local Government Code of 1991; Tariff and Customs Code; and Supreme Court decisions.

### 11.2 Tax treaties

The Philippines has concluded approximately 43 tax treaties.

### 11.3 Tax authorities

Bureau of Internal Revenue (national taxes); City/ Municipal Treasurer's Office (local taxes); Bureau of Customs.

# 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

包括上市有限责任公司、私营有限责任公司、合伙企业、个人独资企业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, partnership, sole proprietorship and branch of a foreign corporation.

## 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。

### 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 benefit, such as tax exemption for certain foreign source income.

### 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。

### 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 profit arising from property; and gains or profits of an income nature not falling within the above categories.

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或者被视同汇回给居民企业，需要缴纳新加坡所得税，但是如果该所得在海外需要缴纳所得税，而且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%，则可以享受新加坡的税务豁免。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。

## 2.4 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

新加坡不征收资本利得税。

Foreign income remittances in the form of dividends, branch profits and services income to 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 the income has been subject to tax in the 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 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.

## 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实质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，也必须满足业务相同测试）。

## 2.7 税率

标准的公司税税率为17%。对于2020评税年度（所得年度为2019年）而言，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

## 2.6 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 and the “same business test.” Losses and unutilised capital allowances 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 test also is required for the carry back of current-year unutilised capital allowances).

## 2.7 Rate

The standard corporate tax rate is 17 percent. From YA 2020 (income year 2019), 75% of the first SGD 10,000 of normal chargeable income and 50% of the next SGD 190,000 of normal chargeable income are exempt from tax. In addition, for a qualifying new private company, 75% of the first SGD 100,000 of normal chargeable income and 50% of the next SGD 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 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。

## 2.11 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2022年5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个月且持股比例达到20%，则该处置股权所得可以免于缴纳所得税。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买卖业务，则其股权转让所得将被认定为一般性收入，而非资本利得。

## 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 also is 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 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 received in Singapore, unless certain conditions are satisfied. Gains from the disposal of ordinary shares in another company on or before 31 May 2022 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 shareholding requirement is met. Although Singapore does not tax capital gains, gains from the sale of shares may be regarded as ordinary income if the taxpayer is in the business of trading in shares.



### 2.12 控股公司特别制度

无

### 2.12 Holding company regime

No

### 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。

### 2.13 Incentives

Various incentives are available for pioneer and 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

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。15%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利息或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（2020年为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22%的税率征税。支付给新加坡居民的利息无需缴纳预提税。

### 3.2 Interest

Interest paid to a nonresident 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. The 15 percent withholding tax is a final tax and applies only to interest derived by the nonresident from a business carried on outside Singapore or 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% for 2020). Certain interest paid to nonresident individuals that does not qualify for the 15% final rate or a domestic concession is taxed at 22%. Interest paid to a Singapore resident is not subject to withholding tax.

### 3.3 特许权使用费

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或与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

### 3.3 Royalties

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 the nonresident from a business carried on outside Singapore or 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% for 2020). Payments to nonresident individuals are subject to withholding tax of the lower of 22% on net income or 10% on the gross royalties. Royalties paid to a Singapore resident are not subject to withholding tax.



终税率的非居民公司的特许权使用费应按现行公司税税率征税（2020年为17%）。支付给非居民个人的预提税应为净收入的22%或特许权使用费总额的10%，以较低者为准。支付给新加坡居民的特许权使用费无需缴纳预提税。

### 3.4 技术服务费

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22%征税。向新加坡居民支付的技术服务费用无需缴纳预提税。

### 3.5 分支机构利润汇出税

无

### 3.4 Technical service fees

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 22% on the net income. Fees for technical services paid to a Singapore resident are not subject to withholding tax.

### 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.

每年的房地产税是以相关房地产税务部门核定的不动产当年价值总额的一定比例作为计算基础。业主自住型不动产的房地产税税率为0到16%的累进税率。非自住型不动产的税率为10%到20%的累进税率。非住宅型不动产的税率为10%。在特定情况下，某些开发项目的土地可予免税。

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 16 percent for owner-occupied residential property, and from 10 to 20 percent for nonowner-occupied residential property; a 10 percent 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 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。

在购买不动产方面，买方购买住宅地产最高都需按4%的税率缴纳印花税。购买非住宅地产最高需要按照3%的税率缴纳印花税。特定类型的个人或者企业购买住宅地产（包括住宅用地）还需要缴纳额外的买方印花税，税率为5%至30%，具体税率取决于买方的类型。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) of up to 4 percent is payable on acquisitions of residential properties, and up to 3 percent is payable 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 30 percent, 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

其他税项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 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。新加坡税务局也对关联方借贷及服务提供了相关指引。

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

### 5.3 受控外国公司

无

### 5.4 信息披露要求

总部位于新加坡的跨国企业在满足一定条件的情况下，需要准备并向新加坡税务局提交国别报告。

### 5.5 其他

新加坡有一般反避税规则。

### 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 related party loans and services.

Singapore has introduced country-by-country (CbC) reporting requirements (see “Disclosure requirements” below).

### 5.2 Thin capitalisation

No

### 5.3 Controlled foreign companies

No

### 5.4 Disclosure requirements

Singapore-headquartered multinational enterprises fulfilling certain conditions are required to prepare and submit CbC reports to the IRAS.

### 5.5 Other

Singapore has a general anti-avoidance provision.

## 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，2019财年度取得的所得将在2020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 2019 will be taxed in YA 2020).

### 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。公司必须在评税年度的11月30日之前提交纸质申报表，或者在12月15日之前提交电子申报表，对上一会计年度所得收入进行纳税申报。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知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. Tax returns must be filed in hard copy by 30 November or electronically filed by 15 December 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.

# 7.0 个人税收

## Personal taxation

### 7.1 征税原则

新加坡的纳税居民个人（特定例外情况除外）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

除短暂离境外常住于新加坡的新加坡公民是纳税居民。在评税年度的上一日历年度内在新加坡逗留或工作超过183天的外国人（公司董事除外），或者通常居住在新加坡的外国人也被视为居民纳税人。

外国人如果至少在三个连续的评税年度都在新加坡履职，即使该外国人在抵达新加坡的评税年度或者离开新加坡的评税年度在新加坡停留的时间都少于183天，该外国人的三个评税年度依然可以被认定为新加坡的居民纳税人。

如果外国人在抵达新加坡的所属年度在新加坡履职时间少于183天，但预计该外国人在当年和次年两个日历年度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

Singapore tax resident individuals, with certain exceptions, 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 he/she normally resides in Singapore, except for temporary absences consistent with the claim of being a resident. A foreigner is considered a tax resident in Singapore if, in the calendar year preceding the YA, he/she 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 if he/she ordinarily resides in Singapore.

A foreigner whose employment period in Singapore covers at least 3 consecutive YAs may be considered a tax resident in Singapore on a concessionary basis for all 3 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 his/her year of arrival, but expects to exercise the employment in Singapore for a continuous period of at least 183 days straddling 2 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. 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 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22%。

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，包括董事费和顾问费，通常应按22%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。

## 7.7 Rates

Residents deriving chargeable income above SG\$20,000 are taxed at progressive rates ranging from 2 to 22 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 consultants, generally is taxed at a flat rate of 22 percent. A nonresident individual (other than a director) exercising a short-term employment in Singapore (i.e., for no 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

只有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60,000新加坡元，年薪不超过102,000新加坡元。雇主及雇员的缴费部分都由雇主向中央公积金支付。

#### 8.7 Social security

Only 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 who are 55 years old or less). Graduated rates may apply for the first two years after the employee attains permanent residence. The employer's statutory contribution rate to the CPF is up to 17 percent (for individuals who are 55 years old or less), subject to a monthly ordinary wage ceiling of SG\$6,000 and a total annual wage ceiling of SG\$102,000. The contribution is remitted by the employer on behalf of itself and the employee.

## 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. The notice of assessment will be 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。从2020年1月1日开始，将对某些从海外进口的服务征收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证明征税的数码服务（例如线上游戏、线上媒体订阅等）。

### 10.2 税率

标准税率为7%，跨境服务和出口贸易适用零税率。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免税。

### 10.3 登记

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

### 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. As from 1 January 2020, GST is imposed on certain services imported from overseas, where the Singapore recipient is a GST-registered business and 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.).

### 10.2 Rates

The standard rate is 7 percent, with a zero rate for international services and exports of goods. The provision of specified financial services, the sale and lease of residential property and the import and local supply of investment precious metals are exempt from GST.

### 10.3 Registration

Subject to certain exemptions, a person must be registered if its taxable turnover exceeds SG\$1 million in the next 12 months. 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 SGD1 million in a calendar year, or expected to exceed SGD1 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.

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。

#### 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（也可选择月度申报或者半年度申报）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。

Overseas suppliers with global annual turnover from digital services exceeding SGD1 million, and annual revenue exceeding SGD100,000, or expected to exceed SGD100,000 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.

#### 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 semi-annual or 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 is received within a period equivalent to the prescribed accounting period, calculated from the date the GST return is submitted. GST returns are submitted under the OVR regime 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.

# 11.0 税法体系

## Source of tax law

### 11.1 税法体系

《所得税法》（第134章）·《房产税法》（第254章）·《印花税法》（第312章）·《货物及服务税法》（第117A章）·《经济扩张税务优惠（所得税税务优惠）法》（第86章）。

### 11.2 税收协定

新加坡已签订超过80个全面性税收协定。经合组织多边文公约（MLI）也于2019年4月1日对新加坡生效。

### 11.3 税务机关

新加坡税务局。

### 11.1 Source of tax law

Income Tax Act (Chapter 134), Property Tax Act (Chapter 254), Stamp Duties Act (Chapter 312), Goods & Services Tax Act (Chapter 117A), Economic Expansion Incentives (Relief from Income Tax) Act (Chapter 86).

### 11.2 Tax treaties

Singapore has concluded over 80 comprehensive tax treaties. The OECD multilateral instruments (MLI) entered into force for Singapore on 1 April 2019.

### 11.3 Tax authorities

Inland Revenue Authority of Singapore (IRAS).

# 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周边国家的营业机构，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; 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但需要提供证明汇款目的的文件。超过设定上限的资金汇款必须经过泰国中央银行（泰国银行）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 must approve the remittance of funds exceeding the ceiling set by the bank.

### 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 accountant must accompany an entity's annual income tax return.

企业必须在年度股东大会召开之日起一个月内（上市有限责任公司、私营有限责任公司必须在财年结束后的4个月）或财务年度截止期后的五个月内（其他形式的主要商业实体），将财务报表通过电子系统提交至商业发展厅。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。

#### 1.4 主要商业实体

上市有限责任公司，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。

An entity must electronically file its financial statements with the Department of Business Development within one month from the date of the annual general shareholders' meeting (which public and private limited companies are required to hold within four months of the company's year-end) or five months from the end of the accounting year (for other types of principal business entities). 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 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；非居民企业只对泰国来源收入征税。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。注册的外国分支机构或合伙企业通常以与有限公司相同的方式征税。

在泰国构成应税机构但并未在泰国注册的企业，其纳税方式与有限公司相同。

### 2.3 应纳税所得

企业所得税的应税收入包括营业利润和被动收入（即股息、利息、特许权使用费、资本利得等）。计算企业所得税时须以应税收入减去相关费用、扣除项目后的余额作为应纳税所得。

### 2.1 Residence

A limited 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; nonresidents are taxed only on Thailand-source income. Foreign-source income derived by resident taxpayers is subject to corporate income tax in the same manner as Thailand-source income. A registered foreign branch or partnership generally is taxed in the same way as a limited company.

Unregistered entities with a taxable presence in Thailand are taxed in the same manner as limited companies.

### 2.3 Taxable income

Corporate income tax is imposed on an entity's net taxable profits, which generally 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.

## 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或免征50%企业所得税。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，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 or 50% exempt from corporate income tax 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. The carryback of losses is not permitted.

## 2.7 税率

企业所得税税率为20%，某些中小企业根据净利润可以享有较低的累进税率。直到2020年12月31日，在满足某些条件的情况下，通过国际银行设施获取利润的银行，其“境外至境外”存款利息收入须按10%征税。

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税，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）。

## 2.7 Rate

The corporate tax rate is 20 percent. Certain small and medium-sized limited companies are subject to lower progressive rates, up to a certain amount of net taxable profits. Until 31 December 2020, a bank deriving profits from an International Banking Facility pays a 10 percent rate for “out-out” deposits, subject to certain conditions.

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 控股公司特别制度

泰国公司从外国附属公司获得的股息收入可能获得免税(取决于某些条件)。

## 2.13 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。

## 2.12 Holding company regime

A tax exemption may be available for dividend income received from foreign affiliates (subject to certain conditions).

## 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%的税率缴纳预提税，并且视为最终税。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。

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，贷款利息须按10%的税率缴纳预提税。但如果由政府或泰国金融机构根据法律规定旨在促进农业、工业或商业发展的贷款所支付的利息免缴预提税。

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（银行或金融公司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 that is considered a final 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 is subject to a 15 percent withholding tax, unless the rate is reduced under a tax treaty.

Interest paid on loans from a bank, financial institution or an insurance company is 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 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

《土地和建筑税法》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 Land and Construction 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 Construction 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 印花税

印花税适用于《税法典》所规定的凭证及文件。印花税税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/债券转让文件的税率为0.1%；贷款合同的税率为0.05%（上限为10,000泰株）。

#### 4.6 转让税

对不动产转让所得除了要缴纳1%的预提税和评估价值2%的转让费外，还需缴纳特别营业税（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 loans, 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), in addition to a withholding tax of 1 percent of the gross proceeds from the transfer and a transfer fee of 2 percent of the appraisal value.

#### 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公司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 must register within 30 days from the date of commencing business, except in certain circumstances. 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

泰国转让定价制度规定，纳税人需在年度所得税申报中披露其收入和支出符合市场成交价格。若税务局发现纳税人的收入或支出不符合公平交易原则，则其可以对此进行调整。纳税人可申请获取预先定价协议（APAs）。

关于2019年1月1日或之后开始的会计期间的转让定价披露要求，请参阅5.4披露要求。

#### 5.2 资本弱化

无

#### 5.3 受控外国公司

无

#### 5.1 Transfer pricing

Under Thailand's transfer pricing rules, a taxpayer must declare in its annual corporate tax return whether revenue and expense transactions are based on market prices and, if this is not the case, the tax authorities may make adjustments to reflect a market price. Advance pricing agreements (APAs) may be obtained.

Refer to 5.4 Disclosure requirements, for the transfer pricing disclosure requirements based on the legislation effective for accounting periods commencing on or after 1 January 2019.

#### 5.2 Thin capitalisation

No

#### 5.3 Controlled foreign companies

No

#### 5.4 信息披露要求

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。年收入低于2亿泰铢的纳税人无需填写披露表。

转让定价文件也必须在要求的规定期限内提交给税务人员。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。

#### 5.4 Disclosure requirements

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. Completion of the disclosure form is not required by taxpayers whose annual revenue is less than THB 200 million.

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.

# 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，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 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%的滞纳金。在其他情况下，对每月未缴税款征收1.5%滞纳金。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. Corporate income tax paid with the half-year return is creditable against the total tax payable for the tax year.

### 6.4 Penalties

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 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

## Personal taxation

### 7.1 征税原则

泰国纳税居民及非居民须就其源于泰国的收入缴税。泰国纳税居民对于当年取得且汇至泰国的境外收入缴税（此后年度汇回则免缴个人所得税）。

### 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。

### 7.3 申报主体

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。

### 7.4 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。

### 7.1 Basis

Thai residents and nonresidents are taxed on their Thailand-source income. Thai residents are taxed on foreign-source income only if the income is brought into Thailand in the year derived (repatriation in later years is exempt from personal income tax).

### 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 Filing status

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 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，如首次买房、保险、房贷利息、退休或长期投资基金、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 first-time purchases of a personal residence, insurance, mortgage interest, 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。

### 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.

### 9.3 罚款

如有未缴个人所得税，则每月须按未缴税款的1.5%缴纳滞纳金，滞纳金最高为应缴税金额。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 Penalties

A monthly surcharge of 1.5 percent applies to underpayments of tax, up to the additional tax amount due, 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

增值税是针对在泰国销售商品和提供服务征收的税项。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。

### 10.2 税率

增值税标准税率为10%，但是截至2020年9月30日前已降至7%。货物出口及服务出口增值税为0%。

### 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。

### 10.4 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。

### 10.1 Taxable transactions

VAT is levied on the sale of goods and the provision of services. 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 Rates

The standard VAT rate is 10 percent, which has been reduced to 7% until 30 September 2020. A 0 percent rate applies to exported goods and services

### 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.

### 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).

## 11.0 税法体系

### Source of tax law



**11.1 税法体系**  
《税法典》。

**11.1 Source of tax law**  
Revenue Code.

**11.2 税收协定**  
泰国已签署了61个税收协定。

**11.2 Tax treaties**  
Thailand has concluded 61  
income tax treaties.

**11.3 税务机关**  
泰国税务局。

**11.3 Tax authorities**  
Thai Revenue Department.

# 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 ) 。

### 1.2 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。

### 1.3 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。

### 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。

### 1.2 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 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.

### 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。

### 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 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。

### 2.5 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。

### 2.1 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.

### 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 Taxation of dividends

Dividends paid by a company in Vietnam to its corporate shareholders are not subject to tax.

### 2.5 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.

## 2.6 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。

## 2.7 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。

## 2.8 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。

## 2.11 参股免税

请参阅《股息、红利征税》。

## 2.6 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.

## 2.7 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.

## 2.8 Surtax

No

## 2.9 Alternative minimum tax

No

## 2.10 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.

## 2.11 Participation exemption

See under "Taxation of dividends."



### 2.12 控股公司特别制度

无

### 2.12 Holding company regime

No

### 2.13 税务优惠

依现行法规，纳税人对从事鼓励投资项目或在政府规定的社会、经济条件困难地区进行投资项目，可分别享有10%（30年内）以及17%（10年内）的优惠税率。税收优惠期为自获得利润第一年或取得收入年度第四年中先实现的年度起，4年内全免，9年内减半征收。能够满足政府规定的现有纳税人，可对新增投资项目享有税务减免政策。

### 2.13 Incentives

Preferential tax rates of 10 percent (up to 30 years) and 17 percent (for 10 years) are available for taxpayers engaged in encouraged investment projects or in socio-economically disadvantaged locations, respectively, as stipulated by the government. A tax holiday of up to 4 years and a 50 percent tax reduction for up to 9 years are available from the first profit-making year or the fourth revenue-generation year, whichever comes first. Current taxpayers with new projects also are entitled to tax incentives, subject to certain conditions.

## 3.0 预提税

# Withholding tax

### 3.1 股息

对汇往境外的股息不征税，除非是支付予个人的股息，应征收5%的预提税。

### 3.1 Dividends

No tax is imposed on dividends remitted overseas unless paid to an individual, where a 5 percent withholding tax is imposed

### 3.2 利息

向非居民纳税人支付的利息应缴纳5%的预提税，除非适用的税收协定中规定了更低税率。

### 3.2 Interest

Interest paid to a nonresident is subject to a 5 percent withholding tax, unless the rate is reduced under a tax treaty.

### 3.3 特许权使用费

向非居民纳税人支付的特许权使用费通常应缴纳10%的预提税，除非适用的税收协定中规定了更低税率。非居民纳税人对商标使用权获取的收入亦缴纳5%的增值税 (VAT)。

### 3.3 Royalties

Royalties paid to a nonresident are subject to a 10 percent withholding tax, unless the rate is 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 percent value added tax (VAT).

### 3.4 技术服务费

向非居民纳税人支付的技术服务费通常应缴纳5% (企业所得税) 和5% (增值税) 的预提税。其中企业所得税可按税收协定减免。

### 3.4 Technical service fees

A withholding tax of 5 percent (corporate tax) and 5 percent (VAT) generally applies to technical service fees paid to a nonresident. A corporate tax exemption may apply under a tax treaty.

### 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%。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, 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3.5%的社会保险（SI）（包含疾病、产假、职业病、事故基金）。从2022年1月1日起，业主对SI的缴费比例将增加到17.5%。

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 3.5 percent (including the sickness, maternity, occupational diseases and accident funds). Starting from 1 January 2022, the employer's contribution to SI will increase to 17.5 percent.

在某些情况下，外籍员工须按收入的1.5%缴纳医疗保险，并且自2022年1月1日起，退休与死亡基金的缴纳率将高达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 印花税

对某些类型财产（包括不动产）征收0.5%至15%的印花税。

#### 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 转让税

无

#### 4.6 Transfer tax

No

#### 4.7 其他

对外国组织提供商品与劳务所获得的收入（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税（FCWT），为企业所得税和增值税的组合。

#### 4.7 Other

Foreign contractor withholding tax is imposed on income from the provision of goods and services from overseas organisations (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扣抵应税收入。此外，企业纳税人可以申请预先定价安排协议。

### 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 资本弱化

无，但是纳税人的关联方利息费用的扣税上限为EBITDA（即利息、税项、折旧和摊销前的收益）的20%。

### 5.3 受控外国公司

无

### 5.4 信息披露要求

进行关联交易的企业需要在转让定价文件中披露有关交易的详细信息，包括：转让定价年度申报表须附在公司纳税申报表中并提交；以及转让定价文档须由本地文件、主文件和报告所组成。

### 5.5 其他

越南有一项一般性的反避税规则，即税务局有权拒绝任何为了获得税务优惠而设立的非商业目的的交易。

### 5.2 Thin capitalisation

No, but taxpayer's related-party interest costs is capped on the tax deductibility at 20% EBITDA, i.e. earnings before interest, tax, depreciation and amortization.

### 5.3 Controlled foreign companies

No

### 5.4 Disclosure requirements

Enterprises which have related party transactions are required to disclose detailed information on such transactions in a transfer pricing document package, including: Transfer pricing annual declaration forms are attached and submitted with corporate tax finalization return; and transfer pricing documentation composed of a Local file, a Master file and a Country-by-country report (where available).

### 5.5 Other

Vietnam has a general anti-avoidance rule where transactions that are not for commercial purposes but are only set up to achieve tax benefits, tax authorities have authorization to deny such transactions.

# 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。

### 6.2 合并申报

不允许合并申报。任何有独立法律地位的企业皆必须分别递交纳税申报表。

### 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。在会计期末的90日内必须递交年度汇算清缴申报表。如果预缴所得税总额与年度所得税应纳税额之间差额超过20%，纳税人将被加收滞纳金。

### 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%）。

### 6.5 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。

### 6.1 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 Consolidated returns

Consolidated returns are not permitted; each company with independent legal status is required to file a separate return.

### 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. An annual declaration/filing must be made within 90 days after the fiscal year-end date. Any shortfall exceeding 20 percent between the provisional corporate income tax payments and the annual corporate income tax liability is subject to a late payment penalty.

### 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 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

## Personal 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。

### 7.2 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，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。

### 7.3 申报主体

个人必须单独申报纳税申报表；不允许联合申报。

### 7.4 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。

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。

### 7.1 Basis

Vietnamese residents are taxed on their worldwide income; nonresidents are taxed only on Vietnam-source income.

### 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 Filing status

Individuals must file separate returns; joint filing is not permitted.

### 7.4 Taxable income

Employment income, including most employment benefits (whether in cash or in kind), is fully taxable.

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

从股权和不动产转让所获的资本利得应征税。

### 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

对于工资性收入，居民纳税人适用从5%至35%的超额累进税率。非居民纳税人适用20%的统一税率。

对于非工资性收入，适用税率为0.1%至20%，不管是居民还是非居民纳税人。股权转让所获的资本利得应按20%征税。

证券交易所获所得应按成交价格征收0.1%的税额。

### 7.5 Capital gains

Capital gains derived from the sale of shares and the transfer of immovable property are taxable.

### 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 nonresidents are subject to a flat rate of 20 percent.

Income from sources other than employment is taxed at rates ranging from 0.1 to 20 percent, which apply to both residents and nonresidents. Capital gains derived from a capital assignment are subject to a 20 percent tax on gains.

Gains from securities trading are subject to 0.1 percent tax on the gross sales proceeds.

## 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

对某些类型财产（包括不动产）征收0.5%至15%的印花税。

### 8.2 Stamp duty

A stamp duty of 0.5% to 15% is levied on certain types of assets, including real property.

### 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

## 8.7 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3.5%的社会保险（SI）（包含疾病、产假、职业病、事故基金）。从2022年1月1日起，业主对SI的缴费比例将增加到17.5%。

在某些情况下，外籍员工须按收入的1.5%缴纳医疗保险，并且自2022年1月1日起，退休与死亡基金的缴纳率将高达8%。

## 8.6 Net wealth/net worth tax

No

## 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 3.5% (including the sickness, maternity, occupational diseases and accident funds). Starting from 1 January 2022, the employer's contribution to SI will increase to 17.5%.

Foreign employees are now subject to HI at a rate of 1.5 percent in certain circumstances, and also will be subject to retirement and death funds contributions at a rate of 8 percent effective from 1 January 2022.

# 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

雇主代缴代扣雇员的工资税并汇给税务机关。个人必须在下一个纳税年度的3月30日之前提交纳税申报表并支付最终税款。

### 9.2 Filing and payment

Tax on employment income is withheld by the employer and remitted to the tax authorities. An individual must file a tax return and make a final tax payment by 30 March in the year following the assessment year.

### 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%）。

### 9.3 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消费税 (SST) 。

### 10.2 税率

增值税税率为0%、5%和10% ; 特别消费税税率为5%至150% 。

### 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。在公司成立日起的10日内必须进行增值税缴纳登记。

### 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。

### 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

Rates are 0, 5 and 10 percent for VAT, and from 5 to 150 percent for SST.

### 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 tax payment is required within ten days of the date a corporation is established.

### 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.

# 11.0 税法体系

## Source of tax law

### 11.1 税法体系

《税务征管法》、《企业所得税法》、《个人所得税法》、《增值税法》、《特别消费税法》、《社会及医疗保险法》等。

### 11.2 税收协定

越南已缔结了80多项税收协定。越南尚未签署经合组织多边文书（MLI）。

### 11.3 税务机关

财政部、税务总局和省市税务局。

### 11.1 Source of tax law

Law on Tax Administration, Law on Corporate Income Tax, Law on Personal Income Tax, Law on Value Added Tax, Law on Special Sales Tax, Social and Health Insurance Laws.

### 11.2 Tax treaties

Vietnam has concluded nearly 80 income tax treaties. Vietnam has not signed the OECD multilateral instrument (MLI).

### 11.3 Tax authorities

Provincial tax departments; General Department of Taxation; Ministry of Finance.





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