



COVID-19対策税制(源泉税率の軽減措置)

各位、

平素は弊社デロイトをお引き立て下さりありがとうございます。

2020年3月30日付の官報において財務省令第361号が公表されました。この財務省令は財務省令第144号を改訂する内容で、所得の支払に対して適用される源泉税率を引き下げるものです。この財務省令の公表は、数日前に閣議決定されたCOVID-19救済措置を踏まえたものです。

本省令の適用により、タイ歳入法の規定により一定の所得の支払に対して課されていた3%の源泉税率は、下表のとおり、2020年4月1日から9月30日の期間に行われた支払については1.5%に軽減、その後2020年10月1日から2021年12月31日の期間に行われた支払については2%に軽減されます(2020年10月1日以後の軽減源泉税率2%の適用については、歳入法第3条の15に規定される源泉徴収義務者の義務の履行、すなわち、近日中に公表されるe-Withholding Tax Systemの使用が前提になります)。

所得の種類	所得の受領者		摘要
	個人	法人	
歳入法 第40条(2)に規定される職責や人的役務提供報酬(例:報酬やコミッション)から生ずる所得		X	<ul style="list-style-type: none"> タイ国内で事業を営む法人又は法人格を有するパートナーシップ(財団・社団を除く)
歳入法 第40条(3)に規定される所得のうち、営業権、商標権又はその他の権利から生ずる所得		X	<ul style="list-style-type: none"> タイ国内で事業を営む法人又は法人格を有するパートナーシップ(財団・社団を除く)
歳入法第 40条(6)に規定される自由業の専門家、即ち法律・ヒーリングアート・エンジニアリング・建築・会計・芸術・その他の勅令に規定される自由業の専門家の所得	X	X	<ul style="list-style-type: none"> 個人所得税の納税義務者で、生活の本拠がタイ国である者又はタイ国の居住者 タイ国内で事業を営む法人又は法人格を有するパートナーシップ(財団・社団を除く)
歳入法第40条(7)に規定される請負から生ずる所得で、請負業者が用具以外の主要な原材料の提供を行うもの	X	X	<ul style="list-style-type: none"> 個人所得税の納税義務者 タイの法律の下に設立された法人若しくは法人格を有するパートナーシップ、又は外国の法律の下に設立されたタイ国内に恒久的支店を有して事業を営む法人または法人格を有するパートナーシップで(財団・社団を除く)
歳入法第40条(8)に規定される所得のうち、以下に掲げる所得: <ul style="list-style-type: none"> 請負 報奨金、販売促進目的の割戻等による便益 財務省令第144号2(3)、(15)、(16)及び(17)に該当しないその他の役務提供(芸能人、広告、損害保険及び輸送運) 	X	X	<ul style="list-style-type: none"> 個人所得税の納税義務者 タイ国内で事業を営む法人又は法人格を有するパートナーシップ(財団・社団を除く)

賃)
ホテル、レストラン、生命保険に対する役務
提供料の支払については除外される

留意点:

上表中にある「財団・社団」とは、収益事業を営む財団・社団又は歳入法第47条(7)(b)の規定により大臣に指定された財団・社団を示します。

ご不明な点がございましたら、弊社税務担当(中島、米岡、秋山)までご連絡くださいませ。

Thai cabinet's recent approval of the tax measures in response to COVID-19 (reduction of withholding tax rates)

On 30 March 2020, Thai Royal Gazette published Ministerial Regulation (M.R.) no. 361, amending M.R. no. 144, to reduce applicable WHT rates on the payment of incomes. This M.R. follows the Thai Cabinet's recent approval of the tax measures in response to COVID-19.

Under this regulation, the WHT rate of 3% which is originally applied on payment of certain incomes under Thailand Revenue Code ("TRC") to specific recipients, as follow, shall be reduced to 1.5% for payments made from 1 April to 30 September 2020 and later 2% for payment made from 1 October 2020 to 31 December 2021 (the latter is provided that the payment is made through measures under Section 3 Quindecim of the TRC, i.e., soon-to-be-announced e-Withholding Tax System).

Payment of incomes	Recipient of income		Note
	Individual	Corporate	
Income under Section 40 (2) of TRC from a post or from performance of work (e.g. fee and commission)		X	<ul style="list-style-type: none"> a company or juristic partnership carrying on business in Thailand (excluding foundation and association)
Income under Section 40 (3) of the TRC limited to income from goodwill, copyright or other rights		X	<ul style="list-style-type: none"> a company or juristic partnership carrying on business in Thailand (excluding foundation and association)
Income under Section 40 (6) of the TRC from liberal professions, namely, laws, arts of healing, engineering, architecture, accounting, fine arts or other liberal professions as prescribed by a Royal Decree;	X	X	<ul style="list-style-type: none"> A person subject to personal income tax domiciled in Thailand, or is a resident of Thailand A company or juristic partnership carrying on business in Thailand (excluding foundations or associations)
Income under Section 40 (7) of the TRC from a contract of work where the contractor has to provide essential materials besides tools	X	X	<ul style="list-style-type: none"> A person liable to personal income tax A company or juristic partnership incorporated under Thai law, or incorporated under foreign law and carrying on business in Thailand with a permanent branch office in Thailand (excluding foundations or associations)
Income under Section 40 (8) of the TRC limited to income from the followings: - <ul style="list-style-type: none"> hire of work; prize, discounts and other benefits from sales promotion; and other services apart from those prescribed under Clause 2 (3) (15) (16) and (17) of M.R. no. 144 (i.e., public entertainers, advertisement, non-life insurance and transportation) 	X	X	<ul style="list-style-type: none"> A person subject to personal income tax A company or juristic partnership carrying on business in Thailand (excluding foundations or associations)

the above provision excludes payments of service fees to hotel, restaurants and life insurance premium.

Note:

The above “foundations or associations” refer to a foundation or an association carrying on revenue-generating business and foundations or associations prescribed by the Minister under Section 47(7)(b) of the TRC.

Should you have any questions about this, please contact our JSG tax team.



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