



TP ニュースレター

移転価格開示フォーム（TP Disclosure Form）

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- タイ国内外の関連者のリストと当該関連者との取引の有無
- 納税者とタイ国内外に所在する関連者との関連取引の金額

移転価格開示フォームに係る最新情報を以下の通りお知らせします。

移転価格開示フォームに係るガイダンス

納税者の移転価格開示フォームへの記入の記載の手引として、タイ歳入局は移転価格開示フォームに係るガイダンスを公表しました。このガイダンスは歳入局のウェブサイトより入手できます。以下のリンクからご入手くださいませ。

http://www.rd.go.th/publish/fileadmin/user_upload/kormor/newlaw/explan_m71.pdf

別添資料としてお送りしました当該ガイダンスの英語訳(仮訳)をご覧ください。

提出期限

3月31日に公表された財務省令に基づき、移転価格開示フォームの提出期限は、本来であれば2020年4月から8月の期間に提出期限が到来する場合、2020年8月31日まで延長されました。延長後の新たな提出期限は法人税の年次申告の提出期限と同じです。

新しい移転価格税制の適用に関してより詳細なガイダンスを与える細則の公表が待たれるところです。引き続き、更新情報入手次第、皆様にお知らせいたします。さしあたり移転価格税制及び移転価格開示フォームを含む書式の要件等に関してご不明な点がございましたら、弊社の移転価格チームまでご連絡くださいませ。

弊社移転価格チームの連絡先は以下の通りです。

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