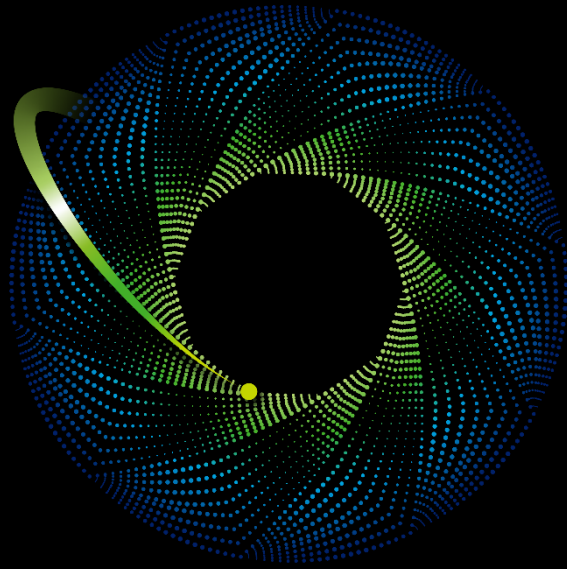




2025 年德勤泰国洛加纳工业园大城园区中文专场研讨会圆满举行

2025 年 3 月 11 日，德勤泰国在洛加纳工业园大城园区成功举办了主题为“从税收优惠到合规挑战：泰国实施补足税机制将如何影响泰国 BOI 激励政策的税收优势”的中文专场研讨会，并获得洛加纳工业园的鼎力支持。本次研讨会吸引了约 60 位企业代表出席，来自约 35 家中资企业，现场讨论气氛热烈。



这是今年德勤泰国与洛加纳园区合作举办的首场中文专场研讨会，围绕泰国政府颁布补足税紧急法令的背景，重点探讨了 BOI 税收优惠及全球最低税的相关议题。研讨会由德勤泰国中国服务部负责人谢良健总监担任主讲，他围绕 BOI 激励政策

的申报、核心要素及补足税机制下的合规要求等关键内容进行了深入讲解。



深入解析 BOI 激励政策及合规管理

谢良健首先介绍了 BOI 激励政策的生命周期，帮助企业明确在何时、如何满足 BOI 证书申请及实际运营的合规要求。他结合德勤泰国多年来积累的成功案例，详细分析了企业在 BOI 后续合规运营过程中可能遇到的常见难点及应对策略。

针对 BOI 证书的核心要素，谢良健进一步剖析了不同行业在 BOI 申请中的具体要求和审核标准，强调企业在申报 BOI 证书前需要充分了解自身业务特点，量身制定合规和税收规划。

在关于 BOI 证书合规管理的部分，他指出，企业在享受 BOI 激励政策后，仍需满足一系列合规要求，包括合规报告、BOI 审计报告等。他提醒企业，合规管理不仅关系到 BOI 税收优惠的持续享受，也直接影响企业整体的税务健康状况。



泰国补足税机制下 BOI 政策的新挑战

在针对泰国近期实施的补足税机制的解读中，谢良健强调，全球最低税率框架下，泰国的补足税政策将对 BOI 激励政策的实际效果产生重要影响。他建议企业重新评估 BOI 税收激励的适用性，并结合德勤全球网络的支持，灵活调整税收规划，确保在享受 BOI 税收优惠的同时满足国际税务合规要求。

在研讨会的互动环节，参会企业代表积极提问，涉及 BOI 证书的申报流程、补足税对实际税负的影响、以及企业在合规管理中的操作细节等。德勤泰国税务合伙人蔡康平、审计合伙人 Khun Porakoch、税务总监 Khun Attaporn、商务运营团队总监 Khun Nitin、BOI 专家 Khun Nont 和中国服务部高级经理 Sukie 等多位专业人士到场支持，并在互动环节中结合各自的专业领域，为企业代表们的具体问题提供了及时且专业的解答。例如，有企业代表提出在补足税机制下，如何在满足全球最低税率的同时继续享受 BOI 税收优惠。蔡康平结合德勤在国际税务方面的经验，建议企业调整税务结构，利用税务优化工具来降低整体税负。



企业反馈积极，德勤泰国持续关注法规动态

参会企业普遍反映，本次研讨会内容紧贴当前泰国税收政策和 BOI 激励变化，具有很强的实操性和前瞻性。通过德勤的专业讲解和现场互动支持，企业对 BOI 政策及合规要求有了更深入的理解，有助于在未来的经营中更好地保持合规优势。

德勤泰国始终关注泰国各项法规的最新动态，结合中资企业的实际需求，精选议题，第一时间为企业提供专业的政策解读和合规指引。德勤泰国将持续为中资企业提供高质量的专业服务，助力企业在泰国的稳健发展。

联系方式：

谢良健 Stan Chia
德勤泰国&老挝 – 中国服务部负责人
电话：+66 2034 0000;ext=13239
邮箱：Ichia@deloitte.com

董烁 Sukie Dong
德勤泰国&老挝 – 中国服务部高级经理

电话: +66 2034 0000;ext=17662

邮箱: sdong@deloitte.com



Dbriefs

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



Power of With



Tax@hand

Latest global and regional tax news, information, and resources.

[Get in touch](#)



Deloitte Thailand

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Thailand

In Thailand, services are provided by Deloitte Touche Tohmatsu Jaiyos Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2025 Deloitte Touche Tohmatsu Jaiyos Advisory Co., Ltd.

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.

