



德勤泰国再度举办全球最低税实操私享会，助力在泰中资企业提前布局本地合规应对

2025 年 6 月 25 日，德勤泰国在曼谷办公室成功举办第二场“全球最低税解读与实操私享会”，延续首场活动的热烈反响，第二场同样吸引多家在泰中资企业的管理层及财务负责人莅临参与。本次活动继续由德勤泰国中国服务部主导，围绕全球最低税（Global Minimum Tax）在泰国的实施动态，深入探讨跨国集团子公司在本地的合规披露、申报与后续补足税缴纳的应对策略。活动由中国服务部负责人谢良健（Stan Chia）与高级经理董烁（Sukie Dong）主讲，现场分享聚焦实操要点，获得与会嘉宾的一致好评。税务合伙人蔡康平（Chua Kong Ping）、Vayuree Jirakittidul，以及税务总监 Niorn Yukolthong 等多个业务团队亦亲临现场支持。



图 1: 合照

Stan 在开场致辞中指出，随着泰国政府明确自 2025 财年起执行补足税制度，驻泰子公司在申报与税务责任方面的要求也将日益清晰。他强调：“与宏观层面的解读相比，我们更希望通过本地视角，协助企业识别关键合规风险，并制定可行的应对措施。”

在随后的主题分享中，Stan 系统梳理了全球最低税政策架构、补足税的适用逻辑与计算机制，重点讲解了三种征收标准（QDMTT、IIR 和 UTPR）以及基于实质的收入豁免（SBIE）机制。他提醒企业，应重新评估现行会计政策在补足税机制下可能面临的合规挑战，避免潜在的风险后果。



图 2: 活动主讲人 Stan

随后，Sukie 结合近期客户咨询案例，详细介绍了泰国子公司可能面临的 GloBE 信息申报义务，并就补税评估流程、数据准备要求及内部系统

应对提出实务建议。她表示：“全球最低税的本地化执行已成定局，企业越早建立内部工作机制，越能掌握合规主动权。”



图 3: 活动主讲人 Sukie

两个小时的内容紧凑、信息量大，与会嘉宾在问答环节踊跃交流。德勤泰国将继续关注全球税务改革对泰国市场的影响，持续为在泰中资企业提供政策解读、应对方案及落地执行建议。



图 4: 问答互动环节

下一场中文私享会预计将于 8 月举办，欢迎集团的全球年收入已达或即将达到 7.5 亿欧元、并在泰国设有实体的中资企业管理层报名参加。请点击链接完成注册：<https://forms.office.com/e/P2sx8vcH3g>

联系方式

- 谢良健 Stan Chia
德勤泰国-中国服务部负责人
邮箱: Ichia@deloitte.com
- 董烁 Sukie Dong
德勤泰国-中国服务部高级经理
邮箱: sdong@deloitte.com



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