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Thailand's Country-by-Country Reporting Filing Deadline Extended

泰国延长国别报告的申报期限

The Thai Ministry of Finance has issued a Notification to extend the filing deadline for the Country-by-Country Reporting (CbCR) for multinational enterprise groups (“MNE groups”) headquartered and/or operating in Thailand. This follows the release of Notification of the Director-General of the Revenue Department on Income Tax (No. 408) (“Notification 408”) which sets out Country-by-Country Reporting (CbCR) obligations.

泰国财政部近日发布延长总部在泰国以及/或者在泰国有业务运营的跨国企业集团的国别报告的申报期限。这是针对先前税务局发布的关于国别报告申报义务的税务局长通知第 408 号（以下简称第 408 号通知）做出的补充。

The extension of the filing deadline recognizes the suggested lodgement timeline provided in the OECD guidance on CbCR. Notification 408 provided that the CbCR must be submitted in English, together with the annual corporate tax return (Form PND 50), which is due 150 days after the end of the accounting period. This was, however, a tight deadline for companies to comply with.

申报期限的延长认可了经合组织关于国别报告指南中的建议申报期限。根据先前公布的第 408 号通知，国别报告必须以英文申报，并和企业所得税申报（PND 50 表）一起在会计年度结束后 150 天内申报，这个申报期限相当紧迫。

There are now two filing deadlines depending on which type of entity is responsible for filing the CbCR.

本次财政部公告的申报期限则取决于企业申报义务不同而有两种申报期限。

Ultimate Parent Entity and Surrogate Parent Entity 最终母公司和国别报告申报代理人

The following entities are required to file the CbCR with the Thai Revenue Department within 12 months after the end of the accounting period: 以下企业实体必须在会计年度结束后的 12 个月内向泰国税务局提交国别报告：

- The ultimate parent entity (UPE) of a MNE group, which is tax resident in Thailand, or 跨国企业集团的最终母公司(UPE)为泰国税务居民企业，或
- A Thai entity of the MNE group (with its UPE outside Thailand) which is nominated as the Surrogate Parent Entity (SPE) to file the CbCR on behalf of the UPE in the following circumstances: 当跨国企业集团在泰国的集团成员实体（UPE 不在泰国）在下列情况下被指定为集团的国别报告申报代理人（SPE）：
 - The country of tax residence of the UPE does not have applicable CbCR filing requirements; UPE 所在税务居民国家没有国别报告申报要求；
 - The UPE has appointed the Thai entity as the SPE in writing and notified the appointment to the Thai Revenue Department; and UPE 以书面形式指派泰国的集团成员为 SPE，并通知泰国税务局；以及
 - The accounting period of the SPE is the same as the UPE. SPE 的会计年度和 UPE 相同。

This 12 month deadline is therefore a substantial relaxation from the 150 days indicated in Notification 408. 财政部公告的新申报期限(12 个月)与第 408 号通知中规定的 150 天相比大幅放宽。

Other Entities Carrying on Business in Thailand 在泰国运营的其他企业实体

An entity carrying on business in Thailand, which is neither the UPE or SPE, and satisfies the following conditions is required to file the CbCR with the Thai Revenue Department within 60 days of receipt of a written request from the Thai Revenue Department tax assessment officer: 一个在泰国运营的实体，既非 UPE 也不是 SPE，并符合以下条件之一，须在收到泰国税务局的书面请求后 60 天内向泰国税务局申报国别报告：

- The UPE is not required to file a CbCR in its country of tax residence; UPE 不需要在其所在税务居民国家申报国别报告；
- The UPE is a tax resident of a country that does not have a competent authority agreement on exchange of information with Thailand effective for the relevant accounting period; or 在申报国别报告的年度，UPE 所在税务居民国家与泰国没有签订税务信息交换主管机关协议；或者
- There is an obstacle to the exchange of the CbCR between the countries. 国家之间通过信息交换取得国别报告有困难或阻碍。

Such an entity may be exempt from lodging the CbCR with the Thai Revenue Department if the following conditions are satisfied: 符合下列情形的企业个体，可以被豁免向泰国税务局申报国别报告：

- The UPE has appointed a SPE to file the CbCR under the laws in the SPE's country of tax residence; UPE 已指派 SPE 在其所在税务居民国家依照当地法令申报国别报告；

- The SPE's country of tax residence has a competent authority agreement on exchange of information with Thailand which was in force at the time of the last prescribed date for submitting the CbCR; SPE 所在税务居民国家与泰国有签订税务信息交换主管机关协议，且协议在申报国别报告期限前已经生效；
- The SPE's country of tax residence has not notified any obstacle to the exchange of the CbCR to the Thai Revenue Department; SPE 所在税务居民国家并未通知泰国税务局在进行国别报告信息交换时有任何困难或阻碍；
- The SPE has notified the competent authority of the country it is a tax resident regarding its surrogate status; and SPE 已通知税务机关其为国别报告申报代理人；以及
- The Thai entity has notified the Thai Revenue Department regarding an appointment of the SPE. 在泰国的集团成员实体已经通知泰国税务局关于 SPE 的相关信息。

This 60 day deadline is also potentially a significant relaxation from the 150 days indicated in Notification 408 wherein it is possible that the officer may not request the CbCR or, if they do, it may be longer than 12 months after the end of the accounting period. 这 60 天的提交期限比第 408 号通知中规定的 150 天有显著的放宽。税务局官员有可能并不会要求这些企业申报国别报告，或者可能会在会计年度结束后 12 个月之后才要求提交。

Please find an unofficial translation of the Notification attached [here](#).
此公告的英文翻译(非官方)如附件。

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