



Customs and Trade Alert 海关与贸易快讯

Duty privilege updates for EV manufacturers or EV part importers in Thailand 针对泰国电动汽车制造商或电动汽车零部件进口商的关税优惠更新

Introduction 介绍

In response to the growth of the electronic vehicle (EV) industry, there have been a series of incentives to promote the EV production in the country by various authorities including the Customs Department, Excise Department and the BOI. In continuation of the trend, the Ministry of Finance has recently announced the Ministry of Finance Notification (MFN) on duty exemption for battery electric vehicle (BEV) parts or battery powered electric ships. 电动汽车 (EV)行业的快速发展促使包括泰国海关部门、泰国财政部消费税厅和 BOI 在内的多政府部门颁布了一系列激励措施，以促进电动汽车的生产。泰国财政部最近宣布了关于电池电动汽车(BEV)零部件或电池动力船舶免税的财政部通知 (MFN)。

What to know? 重点信息

Based on this Notification, from 26 May 2023 until 31 December 2025, the following parts/components are eligible for the duty exemption if they are imported for assembling or used in the manufacture of new electronic vehicles and battery powered electric ships. 根据本公告，自 2023 年 5 月 26 日至 2025 年 12 月 31 日期间，下列进口零部件如用于组装或制造新型电动汽车和电池驱动的电动船舶，可享受免税待遇。

1. Battery 电池
2. Traction motor 牵引电动机
3. Compressor for EV 电动汽车压缩机
4. Battery Management System (BMS) 电池管理系统
5. Driving control system 驱动控制系统
6. On-board charger 车载充电器
7. DC/DC converter 直流/直流转换器
8. Inverter including PCU inverter 变频器包括 PCU 变频器

9. Reduction gear 减速齿轮

The import of the parts/components by themselves or an assembled unit of more than two of the parts/components together are eligible for the duty exemption. However, in case these parts/components are imported as an attachment to other goods that are not in this list, they will not be eligible for the duty exemption. In addition, this exemption does not cover imports of the listed parts/components used to modify EVs or ships. 单独进口零部件或将两个以上的零部件组装在一起的，均符合豁免进口关税的资格。然而，如该零件/组件是作为附件进口且不在上述清单中，则该等零件/组件将不符合豁免关税的资格。此外，该豁免不包括用于改装电动汽车或船舶的所列零部件的进口。

To obtain this duty exemption, the importer must have the certificate from the Thailand Automotive Institute (TAI) to prove that the parts/components are imported for assembling or used in the manufacturing of electronic vehicles and battery powered electric ships. 进口商须持有泰国汽车协会(TAI)签发的证书，证明进口的零件/组件是用于组装或制造电动汽车及电动船舶。

Before the import of the parts and components, the importer has to request the Customs Department for an approval of the duty exemption. 在进口零部件之前，进口商必须向海关部门申请免税批准。

One year after the import, such parts/components must be assembled or used in the manufacture of electronic vehicles and battery powered electric ships. Otherwise, the importer will be required to export them or pay for the import duty based on the conditions, values and duty rates on the imported date of the goods. 进口一年后，这些零部件必须组装或用于制造电动汽车和电池驱动的电动船舶。否则，进口商将被要求出口此批零部件，或者按照货物进口当天的状况、价格和税率缴纳进口关税。

What can you do? 可采取的行动

EV manufacturing companies are encouraged to check whether they import the listed parts and components and review whether they meet the criteria and conditions of this duty exemption scheme to assess the potential duty saving benefits. 我们鼓励电动汽车制造公司检查是否有进口上述更新公告中的所列零件及组件，并检查它们是否符合本豁免计划的标准及条件，以便尽早评估可能的减税优惠。

For more information or support, do not hesitate to reach out to our Deloitte Customs & Trade professionals. 如需更多信息或支持，欢迎垂询德勤泰国和德勤老挝-中国服务部。

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