



Tax Alert 税务快讯

Thailand plans to implement BEPS Pillar Two 泰国计划实施 BEPS 支柱二

The Thai Cabinet has approved in principle to collect the Global Minimum Tax proposed by The Organisation for Economic Co-operation and Development (“OECD”) under the Pillar Two of Base Erosion and Profit Shifting (“BEPS”) 2.0 project on 7 March 2023. 泰国内阁已于 2023 年 3 月 7 日原则上批准征收经济合作与发展组织 (“OECD”) 税基侵蚀和利润转移 (“BEPS”) 2.0 方案支柱二项下的全球最低税。

What this means to taxpayers is that Thailand, as an Inclusive Framework member of BEPS, is now on the path to collect 15% minimum taxation in Thailand on MNEs with consolidated revenues over €750 million. The objective of the BEPS Pillar Two is to ensure a 15% global minimum taxation for undertaxed MNEs. The tax collection can be made either by way of paying a top-up tax in the jurisdiction of the parent of the MNEs or on the subsidiary level, following the global uniform rules and conditions. 对于纳税人而言，这意味着泰国作为 BEPS 的包容性框架成员，即将在当地对集团合并收入超过 7.5 亿欧元的跨国公司征收 15% 的最低税。BEPS 支柱二的目标是确保对征税不足的跨国公司征收 15% 的全球最低税。具体的税款征收方式，将按照全球统一的规则和条件，通过在跨国公司母公司或子公司的税收管辖区缴纳补足税的方式实现。

For the implementation of BEPS Pillar Two, the Board of Investment (“BOI”) and the Thai Revenue Department have been tasked by the Cabinet to proceed as follows: 为实施 BEPS 支柱二，泰国内阁已安排泰国投资促进委员会 (“BOI”) 和泰国税务局开展以下工作：

Authorities 主管部门	Assigned tasks 工作内容
BOI	<ol style="list-style-type: none"> 1. To amend the National Competitiveness Enhancement for the Targeted Industries Act, B.E. 2560 (2017) to include a source of funding for National Competitiveness Enhancement for Targeted Industries Fund through top-up tax collections; 修订《目标行业国家竞争力提升法案》（佛历 2560/公历 2017），将征收补足税作为“目标行业国家竞争力提升基金”的资金来源之一； 2. To propose measures to enhance Thailand's competitiveness by subsidizing qualifying investors under the National Competitive Enhancement for Targeted Industries Act, B.E. 2560; and 根据《目标行业国家竞争力提升法案》（佛历 2560），提出补贴合格投资者以提高泰国竞争力的措施； 和 3. To propose measures to mitigate the impact of the new tax collection guidelines under the Investment Promotion Act B.E. 2520 (1977). 根据《投资促进法》（佛历 2520/公历 1977），提出减轻新税收征管指南影响的措施。
Thai Revenue Department 泰国税务局	<ol style="list-style-type: none"> 4. To collect the top-up taxes in accordance with Pillar Two; 按照支柱二征收补足税； 5. To allocate 50-70% of the top-up tax collected under Pillar Two to the National Competitiveness Enhancement for Targeted Industries Fund under the National Competitiveness Enhancement for Targeted Industries Act, B.E. 2560 (2017). This is to be further discussed between the Thai Revenue Department and the BOI; and 根据《目标行业国家竞争力提升法案》（佛历 2560/公历 2017），将按支柱二征收的补足税的 50-70% 分配给“目标行业国家竞争力提升基金”。泰国税务局和 BOI 将就此进一步讨论； 和 6. To share information on payers of top-up tax with the BOI 与 BOI 共享补足税纳税人信息。

Next step for Thailand is to draft the legislation for implementation of the BEPS Pillar Two. The first draft is expected to be proposed in 2023 and will come in effect in 2025. 下一步，泰国将起草实施 BEPS 支柱二的立法，预计在 2023 年出具初稿，并 2025 年开始生效。

Deloitte's observations 德勤观察

In preparation for the forthcoming legislation, in-scope MNEs need to carefully consider the potential impact of Pillar Two in all jurisdictions they operate, regardless of their parent company's location. Pillar Two will introduce new reporting and calculation obligations, which will require businesses to understand the detailed rules and assess how they apply to their circumstances. The Company needs to plan for appropriate systems and processes to identify, collect, and process the required data. As these requirements can be complex, MNEs should start evaluating their operational readiness, including their resources, processes, and technology, to ensure they are well-equipped to meet the additional reporting and compliance requirements that will come with the new regulations. 为应对上述即将出台的法律法规，达到门槛的跨国公司无论集团母公司位于哪里，均需对其所有经营地的支柱二潜在影响进行仔细评估。此外，支柱二将引入新的报告和计算要求，企业需了解其详细规则并根据自身的情况进行评估适用。另外，企业还需规划适当的系统和流程来识别、收集和处理所需的数据。这些应对要求较为复杂，跨国企业应开始着手评估其内部准备情况，包括资源、流程和技术层面，以确保自己有足够的满足新法规带来的额外申报和合规要求。

Lastly, any investment plans in Thailand should consider the expected modifications on the BOI incentives, which the BOI needs to revisit to align itself with Pillar Two. 最后，企业如计划在泰国投资，还应关注上述 BOI 激励措施的预期修改。BOI 会重新审查激励措施并进行相应修改，使其与支柱二保持一致。

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