



Legal Alert 法务快讯

SUBMISSION OF AUDITED FINANCIAL STATEMENTS TO THE DEPARTMENT OF BUSINESS DEVELOPMENT ("DBD") – A LEGAL REQUIREMENT 企业须提交经会 计师审计之年度财务报表至商业发展厅

A registered juristic person is obligated to submit the audited financial statements to the DBD, Ministry of Commerce, on an annual basis, regardless of whether its business operation is active or inactive. 于泰国注册登记的法人个体必须每年提交经会计师审计之年度财务报表至商务部商业发展厅，不论该法人个体于该年度是否有实际营运。

Limited companies must submit the audited financial statements for adoption by an Annual General Meeting ("AGM") within 4 months from the close of financial year, and further submit to the DBD within 1 month from the approval and adoption by the AGM. The submission of audited financial statements can be made via DBD e-filing or by hand and by post at DBD Office in case where the companies have never submitted audited financial statements via DBD e-filing. 有限公司的年度财务报表必须送交年度股东会通过。法令规定年度股东会必须在会计年度结束后 4 个月内召开，而财务报表必须

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在年度股东会后 1 个月内提交至商业发展厅。提交方式有在线提交（通过 DBD e-filing 系统），或人工或邮寄提交财务报表正本至商业发展厅办公室。

Failure to file within the due period will result in a fine being imposed to both auditor and company. The late fee is: - 未依期限提交者，公司与审计会计师将会有下列罚则：

- 3,000 Baht each for financial statements filed up to 2 months after the due date; 延迟不超过 2 个月者，处 3,000 泰铢罚款；
- 4,000 Baht each for financial statements filed up to 2, but no more than 4 months after the due date; and 延迟不超过 4 个月者，处 4,000 泰铢罚款；
- 6,000 Baht each for financial statements filed more than 4 months or no filing at all after the due date. 延迟超过 4 个月或未提交者，处 6,000 泰铢罚款；

DELOITTE'S OBSERVATION 德勤观察

In order to avoid being fined, we would like to remind the businesses to submit audited financial statements within the due date as specified. If your company has financial year ended as of 31 December 2020, the AGM must be held within 30 April 2021 and the submission period of audited financial statements is consequently due within this 30 May 2021. Notwithstanding the forgoing, if your business is not a “limited company” but a registered partnership, juristic person established under foreign laws or registered joint ventures under the Revenue Code, the DBD has issued an announcement on 3 May 2021 extending the submission due date from 30 May 2021 to be within 30 June 2021. 为避免受罚，我们提醒企业在上述时限内提交财务报表。若企业采用历年制会计年度，年度股东会必须在 2021 年 4 月 30 日前召开并通过年度财务报表，而财务报表必须在 2021 年 5 月 30 日前提交至商业发展厅。然而，若贵企业非属有限公司组织而是合伙企业、外企分公司、或是仅向税务局注册之合资企业，商业发展厅于 2021 年 5 月 3 日已宣布延长财务报表提交期限至 2021 年 6 月 30 日。

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