



TP Alert 转让定价快讯

Thai Country-by-Country Reporting Rules Released 泰国公布国别报告规定

The Thai Revenue Department has issued Notification of the Director-General of the Revenue Department on Income Tax (No. 408) ("The Notification") to set out Country-by-Country Reporting (CbCR) obligations for multinational enterprise groups (MNE groups) headquartered and/or operating in Thailand. 泰国税务局已发布关于所得税的税务局长通知第 408 号（以下简称第 408 号通知），规定集团总部在泰国以及/或者在泰国有业务营运的跨国企业提交国别报告的义务。

What are CbCR rules? 什么是国别报告？

Action 13 of the G20/OECD's Base Erosion and Profit Shifting (BEPS) Project recommended that large multinational groups should be required to prepare and file with the tax authorities a new type of annual return – a Country-by-Country report. 二十国集团与经合组织的税基侵蚀与利润转移行动计划（BEPS）第 13 号行动计划建议大型跨国企业集团应准备年度国别报告，并向税务机关申报国别报告。

The CbCR provides tax authorities with visibility over how key elements of a multinational group's financial results break down by tax jurisdiction. The names and main business activities of the group in each jurisdiction are included. 国别报告向税务机关提供了关于跨国集团利润如何按税务管辖区分配的关键要素的可见性。国别报告会披露集团在每个司法管辖区的成员名称和主要业务活动。

CbCR is a BEPS minimum standard requirement. All OECD and G20 countries and all countries participating in the BEPS "Inclusive Framework" committed to implementation of CbCR to tax authorities. As a participant to the BEPS Inclusive Framework, Thailand has now satisfied its commitment to introduce these rules. 国别报告是 BEPS 的最低标准要求。所有经合组织与二十国组织的成员国，以及参与 BEPS 包容性框架的成员国承诺让税务机关实施国别报告的申报要求。泰国作为 BEPS 包容性框架成员国之一，已经实践了发布国别报告规定的承诺。

When are the Thai CbCR rules effective? 国别报告规定何时生效？

The rules are effective for financial years commencing on or after 1 January 2021. 自 2021 年 1 月 1 日起开始的会计年度生效。

Which entities are required to lodge CbCR? 需要申报国别报告的企业实体？

The requirement to lodge a CbCR with the Thai Revenue Department applies to the following MNE groups: 下列跨国企业集团需要向泰国税务局申报国别报告：

- Those that have consolidated annual revenues of at least THB 28,000 million in the financial year immediately preceding the reporting period (or annualized revenues of at least this amount for financial years which are not a full 12 month period), based on the consolidated financial statements of that preceding year; and 前一个会计年度集团合并财务报表列示的合并年收入至少达到 280 亿泰铢(若会计年度未满 12 个月，则采用年化的合并收入)，且，
- if the ultimate parent entity (UPE) of the MNE group 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，
- if a Thai entity of the MNE group (with its UPE outside Thailand) 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 residency 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 以书面形式指派在泰国的集团成员实体为 SPE，并且通知泰国税务局;
 - The accounting period of the SPE is the same as the UPE, or SPE 的会计年度和 UPE 相同，或

- An entity carrying on business in Thailand, which is neither the UPE or SPE, where: 一个在泰国运营的实体，既非 UPE，也不是 SPE，而且有下列情况：
 - 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 在应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 residency; UPE 已指派 SPE 在 SPE 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 residency 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 residency 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 已经通知税务机关其为国别报告申报代理人;
- 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。

What is an Ultimate Parent Entity? 什么是最终母公司(UPE) ?

An UPE is either: UPE 是指：

1. An entity that has direct or indirect control over other companies or juristic partnerships under the same MNE group which: 一个企业实体对同一跨国企业集团内的其他成员公司或法人合伙实体有直接或间接的控制力：
 - has an obligation to prepare consolidated financial statements in accordance with the generally accepted accounting principles of its country of tax residence, or 在其所在税务居民国家，有依照一般公认会计准则准备合并财务报表的义务，或;

- would be required to prepare consolidated financial statements if it is traded on a stock exchange in its country of tax residence or Thailand; and 若在其所在税务居民国家的证券交易市场公开交易，或在泰国的证券交易市场公开交易，会被要求准备合并财务报表，以及
 - is not under the control of any other company or juristic partnership of the MNE group; or 不受其他集团成员公司或法人合伙实体控制，或
2. An entity which does not fall under (1) above but carries out business through a permanent establishment in other countries or economic zones. 不属于上述 1. 的情况但通过常设机构在其他国家或区域运营的企业实体。

How and when will notifications need to be made? 通知税务局的方式和时间

It will be necessary for entities carrying on business in Thailand to notify the Thai Revenue Department of certain positions adopted in relation to their CbCR filings. For example, if they are not the reporting entity, then which entity (UPE or SPE) is the reporting entity and what is their country of residence. The Notification does not address the specific details of the form and timeline for notifying the Thai Revenue Department and we expect that guidance will be provided at a later stage. 在泰国营运的企业实体必须通报泰国税务局关于申报国别报告的细节，例如，若泰国子公司不是国别报告申报个体，则哪一个集团成员（UPE 或 SPE）会是申报个体以及申报个体所在税务居民国家。第 408 号通知并未明确提及关于通报表和期限等具体细节，我们预期税务局后续将公布更多指引。

What are the filing requirements? 申报要求

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. (i.e. for fiscal year ending 31 December 2021, the report should be submitted by 30th May 2022). 国别报告须以英文申报，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，例如，公历年制的公司，2021 年度的申报期限为 2022 年 5 月 30 日。

This is, however, not in accordance with the suggested lodgment timeline under the OECD guidance, which indicates 12 months after the end of the relevant accounting year. Most countries have adopted this 12-month period. Therefore, this provides the MNE with very tight timeline to prepare and submit the CbCR to the Thai Revenue Department. We understand, however, that the Thai Revenue is considering another Notification to extend the lodgement date to 12 months. 然而，此申报期限和大多数国家采行的经合组织建议的申报期限（会计年度结束后 12 个月内）不同。因此，会压缩跨国企业准备与申报国别报告的时程。然而依照我们的了解，税务局正在考虑发布另一通知来延长国别报告申报期限至会计年度结束后 12 个月内。

What are the contents and format of the CbCR? 国别报告的内容与格式

The content and format of the CbCR is in line with the OECD CbCR guidance and the CbCR is required to be lodged in the CbCR XML Schema. It includes aggregate information related to the amount of revenue, profit (loss) before income tax, income tax paid, income tax accrued, stated capital, accumulated earnings, number of employees and tangible assets other than cash or cash equivalents with regard to each jurisdiction in which the MNE group operates. 国别报告的内容与格式和经合组织的指引一致，且必须以国别报告 XML 格式申报。国别报告将列示跨国企业集团在每个司法管辖区营运的完整信息，包括收入、税前利润（亏损）、支付的所得税、应计所得税、股本、累计盈余（或亏损）、员工人数、有形资产金额（不包括现金及现金等价物）等。

The Notification does not provide any guidance on how to complete the CbCR and it is not clear whether this will be provided by the Thai Revenue Department. In the meantime, the OECD guidance on the CbCR may be used as a reference. 第 408 号通知并未提供编制国别报告的指引，也未明确说明泰国税务局未来是否会提供额外信息，目前企业需参考经合组织的指引。

What are the penalties of non-compliance? 罚则

There is no specific penalty regime for the failure to comply with the CbCR reporting requirements. A general fine of THB 2,000 would apply for failure to lodge the CbCR by the due date. This is compared to the maximum fine of THB 200,000 for failure to lodge or lodgement of incorrect/incomplete TP disclosure form/local TP documentation file. 目前尚未针对未申报国别报告有明确的罚则，因此将适用未按时完成税务申报的一般性处罚（罚金 2,000 泰铢）。相较之下，未提交或提交不正确或不完整的转让定价披露表和转让定价报告，将面临最高 200,000 泰铢的罚金。

How will the CbCR be shared between Thailand and other countries? 泰国和其他国家如何分享国别报告？

Thailand intends to enter into the Multilateral Competent Authority Agreement on the exchange of CbCR (“MCAA CbCR”) soon. As of August 2021, there were 91 signatories to the MCAA CbCR. The signing of the MCAA CbCR will enable Thailand to efficiently establish a network of exchange relationships for the automatic exchange of CbCR. It provides a standardized and efficient mechanism for the automatic exchange of CbCR. 泰国计划近期将签署国别报告信息交换的多边主管机关协议（MCAA CbCR）。截至 2021 年 8 月，已有 91 个国家签署 MCAA CbCR，签署 MCAA CbCR 将使泰国能有效的建立国别报告自动交换的网络。MCAA CbCR 提供了一个标准化且有效的机制，让签署协议的国家可以自动交换国别报告。

What next? 下一步？

The release of the CbCR rules represents a significant advance in meeting Thailand’s obligation as a participant in OECD/G20 BEPS Inclusive Framework. The CbCR will provide the Thai Revenue Department with an

additional tool in assessing transfer pricing and other BEPS-related risks for the purposes of targeting entities for audit, but time will tell how they will use and disseminate this information within the Thai Revenue Department in practice. There are, however, still a number of actions required by the Thai Revenue Department to fully implement the CbCR obligation, including guidance on the notifications required, potential extension of the filing deadline for the CbCR submission and signing and implementation of the MCAA CbCR. Furthermore, the Thai Revenue Department will need to ensure that they have in place and enforce measures to protect the confidentiality of information contained in the CbCR. Such protections include limiting the use of the information and rules on the persons to whom the information should be disclosed. 发布国别报告规定代表泰国在满足成为经合组织/二十国组织 BEPS 包容性框架成员国义务方面的一个重大进展。国别报告规定将提供泰国税务局一个新的工具来评估转让定价与税基侵蚀相关的风险，并锁定转让定价查核对象并进行查核，税务局后续的查核实务做法值得我们继续观察。然而，还有许多关于国别报告规定的具体行动等着税务局进一步落实，包括通知国别报告提交方式的指引、申报期限是否延长、签署 MCAA 等。此外，泰国税务局也必须确保已采取适当措施以保护国别报告中的企业机密资料，例如限制信息的用途和限制可以揭露国别报告内容的对象。

In the meantime, entities operating in Thailand should study the requirements and determine the potential impact on them, including the filing position to be adopted. These may differ between Thai MNEs and foreign MNEs operating in Thailand. 同时，在泰国营运的个体应该了解国别报告规定并评估潜在影响，包含申报方式的选择，集团总部位于泰国的跨国企业与外国的跨国企业在泰国的集团成员个体的考量点可能有所不同。

Thai MNEs 集团总部位于泰国的跨国企业

Thai MNEs meeting the revenue threshold will likely already have commenced submitting CbCR in countries which have adopted the reporting requirement for prior years. They therefore may have already appointed a SPE to submit the CbCR in another country. With the introduction of the CbCR rules in Thailand, the reporting entity may change from the SPE to the UPE in Thailand. It would therefore be necessary to ensure that all relevant jurisdictions are notified of the change of the MNE's filing country. These Thai MNEs will also need to review the filing obligations of the MNE in other jurisdictions based on Thailand's exchange relationships through its MCAA CbCR status. 集团总部位于泰国且达到申报国别报告年收入门槛的跨国企业，可能从数年前就已经指派 SPE 开始在某些集团成员营运的国家提交国别报告。在泰国发布国别报告规定之后，国别报告的申报个体可能从 SPE 改为 UPE，因而必须确保向各地的税务机关更新国别报告申报个体，也必须依据泰国签署 MCAA CbCR 的动态，确认集团成员在每个国家申报国别报告的方式。

Foreign MNEs 外国的跨国企业

Thai subsidiaries of foreign MNEs where the UPE is located outside of Thailand will need to assess and confirm whether Thailand has an exchange relationship with the country of tax residence of the UPE through the MCAA CbCR status. If it does, then the Thai subsidiary's obligation may be limited to notifying the Thai Revenue Department of the reporting entity's name and tax residency. If there

is no exchange relationship between Thailand and the country of tax residence of the UPE (or SPE), then the Thai subsidiary will be required to submit the CbCR to the Thai Revenue Department by the due date. 总部在外国的跨国企业的泰国子公司必须要评估并确认泰国和 UPE 所在税务居民国家之间是否存在有效的 MCAA CbCR。若有，则泰国子公司可能仅需通知泰国税务局集团国别报告的申报个体以及所在国家。若没有，则泰国子公司将必须在期限内向泰国税务局申报国别报告。

Given that the CbCR includes information which could potentially be used by the tax authorities to assess the transfer pricing and other BEPS-related risks for the MNE in their jurisdiction, it's important when preparing the CbCR that the information is consistent with the positions and characterizations adopted in the Master File and Local TP documentation file. If the CbCR suggests that more value should be sitting in Thailand, then this may give rise to some additional scrutiny from the Thai Revenue Department and potential challenge. 鉴于国别报告包含的信息可能被税务机关用来评估其管辖范围内的跨国企业的转让定价和其他 BEPS 相关风险，跨国集团在编制国别报告时，必须确保国别报告中的信息和集团主体文档（Master File）以及各地营运个体的本地文档（Local TP documentation file）中所采用的立场及特征一致。若国别报告中显示在泰国的集团成员实体承担较多的功能、资产与风险因此应获得较高的利润，可能会引发泰国税务局进一步查核和潜在挑战。

Please find an unofficial translation of the Notification attached. [第 408 号通知英文翻译（非官方）如附件。](#)

Contacts

- **Stuart Simons**
Partner - Transfer Pricing
Tel: +66 (0) 2034 0000 ext 40135
Email: ssimons@deloitte.com
- **Dr. Kancharat Thaidamri**
Partner - Transfer Pricing
Tel: +66 (0) 2034 0000 ext 40118
Email: kthaidamri@deloitte.com
- **Chairak Trakhulmontri**
Partner - Transfer Pricing
Tel: +66 (0) 2034 0000 ext 40157
Email: ctrakhulmontri@deloitte.com
- **Alisa Arechawapongsawat**
Partner - Transfer Pricing
Tel: +66 (0) 2034 0000 ext 40171
Email: aarechawapongsawat@deloitte.com

Deloitte Thailand Chinese Services Group (CSG) 联系德勤中国服务部

- 卢俊杰 Anthony Visate Loh

合伙人 Partner - Tax & Legal, CSG Country Leader

Tel: +66 (0) 2034 0000 ext 40112

Email: aloh@deloitte.com

- 柳妍竹 Tina Liu

高级经理 Senior Manager - Tax & Legal, CSG

Tel: +66 (0) 2034 0000 ext 16556

Email: tliu2@deloitte.com

- 洪以文 Yi Wen Hung (William)

高級經理 Senior Manager - Tax & Legal, CSG

Tel: +66 (0) 2034 0000 ext 15758

Email: yhung@deloitte.com



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