

## 移転価格税制の法令の適用に関する新しい通達

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### TP アラート

タイ国歳入局はタイの移転価格税制の法令の適用に関して、以下のとおり、新たに 2 つの通達を発出しました。

- 所得税に関する歳入局長官告示（No.400）-関連会社又は法律上のパートナーシップ（以下「法人等」）の収益と費用の調整に関する規則、手続及び条件（以下「DGN 400」）
- 歳入局長官告示-各会計期間における関連する法人等の情報及び関連者間取引の総額に関する年次報告書の様式、規則、手続及び提出条件（DGN-移転価格開示フォーム）について

### 移転価格調整

関連者間取引における移転価格調整の決定に関する歳入局のオフィサー向けに施行された規則である省令 369 号に基づき、DGN400 は発出されました。

### 許容される移転価格算定方法

非独立企業間価格設定のための調整 本告示では、関連者間取引が独立企業間取引に適用されたであろう価格設定を反映していない場合に、関連者間取引に係る収益や費用の調整を目的とした、歳入法第 71 条に基づく歳入局のオフィサーの権限を再確認するものです。当該オフィサーによって調整された収益又は費用は、第 65 条に基づく法人税の課税所得の計算、又は第 70 条に基づく源泉徴収税の所得の計算、又は第 70 条の 2 に基づく利益送金税の所得の計算のために使用されます。

### 許容される移転価格算定方法

本告示では、関連者間取引の価格設定方法として最も適切な方法を決定するために考慮すべき、許容可能な移転価格設定方法を、それぞれの方法に関連する財務指標とともに以下のように列挙しています。価格算定方

法の選択には、特にヒエラルキーは設けられていません。関連者間取引において最も適切な移転価格算定方法を選択する際には、以下の要素を考慮する必要があります。

移転価格算定方法	利益水準指標
独立価格比準法	価格
再販売価格基準法	売上高総利益率
原価基準法	コストマークアップ率
取引単位営業利益法	営業利益率
利益分割法	営業利益額の分割

これらの方法は、OECD で認められている移転価格の方法と一致しています。また、本告示では、上記に記載されていない他の移転価格法の採用も認めています。ただし、他の方法を採用する前に、上記のいずれの移転価格決定方法も適用できないことを証明する必要があります。また、記載のない算定方法を採用する場合には、企業等は、取引が行われた年に、その算定方法についての予備説明を添えて書面で歳入局に通知することが求められています。

### 移転価格算定方法の選択

移転価格算定方法の選択には、特にヒエラルキーは設けられていません。関連者間取引において最も適切な移転価格算定方法を選択する際には、以下の要素を考慮する必要があります。

- (1) 各移転価格算定方法の長所と短所
- (2) 関連者間取引の特性や各法人の機能分析に基づく算定方法の適切性
- (3) 独立企業間取引について、信頼できる比較可能な情報の入手可能性
- (4) 関連者間と独立企業間の取引及び事業における比較可能性の程度

### 比較可能性分析

独立企業間取引（非関連取引と呼ばれる）は、以下のいずれかに該当する場合には、検討中の関連者間取引（関連取引と呼ばれる）と比較可能とみなされます。

- － 独立企業間取引と関連者間取引の間に、検討中の移転価格算定方法に関連する利益水準指標に重要な影響を与えるような差異がない場合
- － 独立企業間取引と関連者間取引との間の差異は、検討中の移転価格算定方法に関連する利益水準指標に重大な影響を与えるが、そのような差異を考慮して信頼性の高い調整を行うことができる場合

関連者間取引と独立企業間取引の比較可能性を判断するためには、以下の要素を考慮する必要があります。

- (1) 取引の契約条件
- (2) 使用する資産及び負担するリスクを考慮して、各法人が取引のために果たした機能
- (3) 譲渡された資産や提供されたサービスの特性
- (4) 取引が行われた時点での経済状況
- (5) 関連法人等が進める事業戦略

### 取引の集約

法人等は、関連者間取引が相互に密接に関連しており、最も適切な移転価格算定方法の選択と適用のために信頼性の高い分割が可能ではない場合には、関連当事者の取引を集約することが認められています。ここでは、個々の関連者取引を個別に分析することについて実務上の困難さを認識しています。

### 比較対象企業の情報源

MR369 は、タイ歳入局がタイ国内及びタイ国外の取引からの比較可能な情報を考慮すると規定しており、特定の状況では外国の比較可能なデータを受け入れることを示唆しています。この告示では、どのような状況で外国の比較対象が受け入れられる場合のガイダンスは提供されていません。現在のタイ歳入局の実務に鑑み、検証対象法人が外国法人である場合、例えば、外国法人がタイの関連者に経営サービスを提供しているなどの場合、外国法人の比較対象企業が受け入れられると期待されます。

### 独立企業間レンジ

独立企業間レンジは、比較可能な独立企業間取引から選択された移転価格算定方法の利益水準指標に基づいて決定されます。本告示では、どのようなデータポイントでレンジを定義するか（最小値から最大値までの範囲や四分位間の範囲など）は明示されていません。関連者間取引の結果が独立企業間レンジの範囲外にある場合、タイ歳入局は関連者間取引を独立企業間取引のレンジまで調整する権限を有しています。この告示では、調整が行われるレンジ内の特定のポイントについては言及していませんが、状況を最もよく反映するポイントまで調整が行われるべきであることは認識しています。

### サービス

サービスフィーは、以下の場合には独立企業間取引とみなされます。1) サービスが実際に提供され、受領者に商業的又は経済的利益を提供している場合、2) サービス受領者はこれらのサービスのために独立企業に支払う場合又は内部部門からサービスを受ける場合、及び 3) 料金が同様のサービスのために独立企業に支払われていたであろう金額と一致している場合です。株主活動に関連するサービスは、独立企業間の取引とはみなされません。

### 無形資産

無形資産の開発に係る関連者間取引と独立企業間取引の比較可能性を決定する際に、その無形財産の開発、強化、維持、保護及び開発（「DEMPE」機能）に関して各契約当事者が行った機能、並びに使用された資産及び負担されたリスクを考慮しなければなりません。これは、OECD 移転価格ガイドラインの最新版と一致しており、どの法人が無形資産からリターンを受け取るべきかを決定するための根拠として、DEMPE 機能のコントロールの程度を考慮する考え方を紹介しています。例えば、外国法人が無形資産の法的所有権を持っているだけで、DEMPE の機能がグループ内の別の法人によって実行されコントロールされている場合、無形資産からのリターンは二番目の法人に帰属するべきです。無形資産の使用権を付与するための独立企業間の報酬を検討する際には、期待される利益、地理的使用、財産のユニークさを考慮しなければなりません。

### 対応的調整

税務オフィサーによって移転価格調整額が更正され、調査レベル、不服審査、又は裁判所の判決が確定した後、に納税された場合、税務オフィサーは関連者間取引の相手方の収入又は費用について対応的調整を行う権限を有しています。例えば、タイ企業がタイの親会社からマネジメントサービスを受けており、税務オフィサーはマネジメントフィーが独立企業間価格よりも高いと判断し、マネジメントフィー費用を減算調整した場合、税務オフィサーは、タイの親会社が認識しているマネジメントフィー収入に対応する減算調整を行うことができます。タイと租税条

約を結んでいる国に居住している取引相手に対して対応的調整を行う場合には、租税条約の規定に基づいて対応的調整を行う必要があります。

### 事前確認制度（APA: Advance Pricing Agreements）

法人等は、タイの租税条約に基づき、タイと他国との関連者間取引について、タイと他国との間で二国間・多国間の事前確認制度（APA）を申請することができます。興味深いことに、法人等が、タイ歳入局との間でのみ有効な国内の事前確認（APA）を取得できる否かについては言及されていません。

### 適用

この告示は、2021 年 1 月 1 日以後に開始する会計期間から適用されます。しかし、これは、第 71 条 bis を適用するための最初の会計期間（すなわち、2019 年 1 月 1 日以降に開始する会計期間）と、本告示に基づくガイドラインとの間にギャップがあることを意味しています。しかし、おそらく、本告示に含まれる一般原則の一部は、2019 年及び 2020 年の実務で適用されることになるでしょう。

### 移転価格開示フォームの提出

DGN-移転価格開示フォームは、2020 年 1 月 1 日以降に開始する会計期間のための移転価格開示フォームの提出手続を規定しています。本告示は、従前に発行された 2 つの告示を取り消し、これに代わるものです。なお、従前の告示は 2019 年 1 月 1 日から 2019 年 12 月 31 日までの間に開始する会計期間に引き続き適用されます。

### 電子ファイリング

本告示では、移転価格開示フォームは以下のいずれかの方法で電子的に提出できると規定されています。

- 登録時に取得したユーザー名とパスワードを使用して、歳入局のシステムにアクセスする
- 登録時に取得したユーザー名とパスワードを使用して、財務省の Tax Single Sign On Service にアクセスする

会社又はパートナーシップがシステムから参照番号を取得した時点で、移転価格開示フォームが提出されたものとみなされます。

### 電子ファイリング以外のファイリング

タイ国税庁では、企業やパートナーシップが移転価格開示フォームを電子的に提出することを明確に推奨しています。しかし、法人等が電子申請ができない正当な理由がある場合は、国税庁のウェブサイトから用紙を印刷し、必要事項を記入し、電子的に申請ができない正当な理由を記載した書面と一緒に提出することができます。

電子ファイリング以外で移転価格開示フォームを提出した場合は、タイ歳入局の関連するエリア又は地区事務所から発行された受領書が証明となります。

「タイの移転価格税制の法令の適用に関する通達」の非公式な英訳を文末に添付しましたのでご覧ください。

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## Notification of the Director-General of the Revenue Department

### Subject: Forms, rules, procedures and conditions

#### for submission of the annual report for information of related companies or juristic partnerships and total value of intercompany transactions in each accounting period

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By virtue of Section 3 Sedecim of the Revenue Code, amended by the Act on the Amendment of the Revenue Code (No. 48) B.E. 2562 (2019), Section 11 of the Revenue Code, and Section 71 ter, paragraph 1 of the Revenue Code, amended by the Act on the Amendment of the Revenue Code (No. 47) B.E. 2561 (2018), the Director-General of the Revenue Department prescribes the forms, rules, procedures and conditions for submission of the annual report for information of related companies or juristic partnerships and total value of intercompany transactions in each accounting period as follows:

**Article 1** To cancel:

- (1) Notification of the Director-General of the Revenue Department regarding the annual report for information of related companies or juristic partnerships and total value of intercompany transactions in each accounting period dated on 7 November 2019; and,
- (2) Notification of the Director-General of the Revenue Department on Income Tax (No. 372) regarding rules, procedures and conditions for submission of the annual report for information of related companies or juristic partnerships and total value of intercompany transactions in each accounting period dated on 20 May 2020.

**Article 2** The annual report of related companies or juristic partnerships under Section 71 bis of the Revenue Code (Disclosure Form) shall be the report for information of related companies or juristic partnerships and total value of intercompany transactions in each accounting period under Section 71 ter, paragraph 1 of the Revenue Code.

**Article 3** Companies or juristic partnerships that are liable to submit the annual report for related companies or juristic partnerships under Section 71 bis of the Revenue Code (Disclosure Form), must submit the report through the internet via the website of the Revenue Department ([www.rd.go.th](http://www.rd.go.th)) by one of the following methods:

- (1) Login to the annual report filing system for related companies or juristic partnership under Section 71 bis of the Revenue Code (Disclosure Form) directly via the website of the Revenue Department ([www.rd.go.th](http://www.rd.go.th)) by using the username and password obtained from the registration to access the Revenue Department's system.
- (2) Login to the annual report filing system for related companies or juristic partnership under Section 71 bis of the Revenue Code (Disclosure Form) via the website of the Revenue Department ([www.rd.go.th](http://www.rd.go.th)) through the Tax Single Sign On service on the website of the Ministry of Finance (<https://etax.mof.go.th>) by using the username and password obtained from the registration to access the Tax Single Sign On service of the Ministry of Finance.

**Article 4** Companies or juristic partnerships, which would like to submit the report according to Article 3, must file an application for registration to access annual report filing system for related companies or juristic partnerships under Section 71 bis of the Revenue Code (Disclosure Form) via the website of the Revenue Department according to Article 3(1) or via the Tax Single Sign On service of the Ministry of Finance according to Article 3(2) and only after receiving approval to access the systems,



can the companies or juristic partnerships submit the annual report of related companies or juristic partnerships under Section 71 bis of the Revenue Code (Disclosure Form) via the website of the Revenue Department ([www.rd.go.th](http://www.rd.go.th)).

**Article 5** For the submission of the annual report for related companies or juristic partnerships under Section 71 bis of the Revenue Code (Disclosure Form) according to Article 3, companies or juristic partnerships will only be considered as having successfully submitted the report after they have received a reference number from the system for submission of the annual report for related companies or juristic partnership under Section 71 bis of the Revenue Code (Disclosure Form).

**Article 6** In the case where there is a justifiable reason for not proceeding according to Article 3, companies or juristic partnerships can submit the annual report for related companies or juristic partnerships under Section 71 bis of the Revenue Code (Disclosure Form) printed from the internet via the website of the Revenue Department ([www.rd.go.th](http://www.rd.go.th)) together with a notification letter to the Director-General of the Revenue Department providing such justifiable reason. The annual report and notification letter shall be lodged at the Revenue Department Area Office/Branch where the office of the companies or juristic partnerships is located.

**Article 7** For the submission of the annual report for related companies or juristic partnerships under Section 71 bis of the Revenue Code (Disclosure Form) according to Article 6, companies or juristic partnerships will be considered as having successfully submitted the report after they have obtained a receipt from the Revenue Department.

**Article 8** Notifications of the Director-General of the Revenue Department which were cancelled by this Notification shall still be effective for the submission of the annual report for information of related companies or juristic partnerships and total value of intercompany transactions for each accounting period under Section 71 ter, paragraph 1 of the Revenue Code for income of companies or juristic partnerships which have an accounting period starting on or after the 1 January 2019 until 31 December 2019.

**Article 9** This Notification is effective for the submission of the annual report for information of related companies or juristic partnerships under Section 71 bis of the Revenue Code for income of companies or juristic partnerships for accounting periods starting on or after 1 January 2020.

Released on 18 January 2021

Ekniti Nitithanprapas

(Mr. Ekniti Nitithanprapas)

Director-General of the Revenue Department

**Notification of the Director - General of Revenue Department**  
**on Income Tax (No. 400)**

**Subject: Rules, procedures, and conditions on the adjustment of income and expenses of  
related companies or juristic partnerships**

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By virtue of Article 4 of the Ministerial Regulation No. 369 (B.E. 2563), the Director-General of the Revenue Department hereby announces rules, procedures and conditions to adjust income and expenses of related companies or juristic partnerships as follows:

**Article 1** Under this Notification:

“Related companies or juristic partnerships” means related companies or juristic partnerships under Section 71 bis paragraph 2 of the Revenue Code.

“Controlled transactions” means transactions entered into between related companies or juristic partnerships

“Uncontrolled transactions” means transactions entered into between independent companies or a juristic partnerships

“Remuneration for transactions” includes financial indicators related to the selected transfer pricing methods as specified below or other appropriate financial indicators related to other transfer pricing methods, as the case may be.

- (1) Price for Comparable Uncontrolled Price Method
- (2) Resale margin for Resale Price Method
- (3) Mark-up on costs for Cost Plus Method
- (4) Net profit margin for Transactional Net Margin Method
- (5) Division of operating profit for Profit Split Method

**Article 2** In the case where related companies or juristic partnerships have commercial or financial arrangements whereby the remuneration determined for a controlled transaction differs from that which would have been determined between independent parties in a manner that suggests that there is a transfer of profit which results in any of the companies or juristic partnerships not receiving or receiving less profit or assessable income than would have been received if the company or juristic partnership operated independently, tax assessment officers have the power to adjust income and expenses of the company or partnership to arrive at the income and expenses as if the company or partnership operated independently and to deem that the company or partnership has received or paid those for the purpose of calculation of net taxable profit according to Section 65 of the Revenue Code or assessable income according to section 70 or 70 bis of the Revenue Code.

The amount of profit or assessable income of the company or juristic partnership according to paragraph 1 above will be deemed as an amount that would be received if the company or juristic partnership operated independently only if the remuneration of such controlled transaction is not different from the remuneration for a comparable uncontrolled transaction.

Consideration of the adjustment of income and expenses under paragraph 1 and comparison of remuneration for the comparable transaction under paragraph 2 shall comply with the rules, procedures, and conditions as stated in Article 3 to Article 10.

**Article 3** An uncontrolled transaction shall be treated as a comparable transaction to a controlled transaction in the following cases:



(1) if the transaction being compared has no differences that may materially affect the financial indicator(s) to be examined under the transfer pricing method(s) in Article 5 or;

(2) if the transaction being compared has differences that may materially affect the financial indicator(s) to be examined under the transfer pricing method(s) in Article 5 but adjustments for comparability have already been appropriately made to eliminate the effect of such differences.

**Article 4** In consideration of comparability under Article 3, the following factors shall be taken into account to the extent that they economically relate to facts and circumstances:

- (1) Contractual terms of the transaction;
- (2) Functions performed by each contractual party responsible in relation to the transaction, taking into account the assets employed and risks assumed;
- (3) Characteristics of property transferred or services rendered;
- (4) Economic circumstances at the time the transaction takes place; and
- (5) Business strategies used by the related company or juristic partnership for the transaction.

**Article 5** In determining whether the remuneration derived from a controlled transaction is equivalent to the remuneration which would be derived if the transaction was conducted independently, the most appropriate transfer pricing method shall be applied for a particular circumstance by taking into account the factors outlined in Article 6.

The transfer pricing method under paragraph 1 shall be one of the acceptable transfer pricing methods as stated below: -

(1) Comparable Uncontrolled Price Method

The comparison of the price charged for property transferred or services rendered in a controlled transaction with the price charged for property transferred or services rendered in a comparable uncontrolled transaction.

(2) Resale Price Method

The comparison of the resale margin of a controlled transaction, in which the purchaser of property in a controlled transaction receives from reselling the property in an uncontrolled transaction, with the resale margin from a purchase and resale of property in a comparable uncontrolled transaction.

(3) Cost Plus Method

The comparison of the mark-up on costs, including direct and indirect costs, from a transfer of property and provision of services in a controlled transaction, with the mark-up on costs, including direct and indirect costs, from a transfer of property and provision of services in a comparable uncontrolled transaction.

(4) Transactional Net Margin Method

The comparison of the net profit margin relative to an appropriate base (e.g. costs, sales, assets) of a controlled transaction with the net profit margin relative to the same base of a comparable uncontrolled transaction.

(5) Transactional Profit Split Method

The division of profit (or loss) realized from a controlled transaction shall be according to the proportion that each related company or juristic partnership contributes to such controlled transaction, so that the related company or juristic partnership receives a division relative to the portion that it would have been expected to realize if they participated in a comparable uncontrolled transaction, except where any of the transfer pricing methods in (1) to (4) can be applied to determine partial profit or assessable income that independent parties would

receive for engaging in the functions related to the controlled transaction. In such a case, the profit split method shall only be applied to the remaining profit after deducting the profit or assessable income derived from the application of the transfer pricing methods in (1) to (4).

Selection of another transfer pricing method apart from one of the accepted methods stated in paragraph 2 above is only acceptable in the case where there is substantial proof that none of the accepted transfer pricing methods can be reasonably applied and there is another transfer pricing method that may be applied most appropriately to the case. If companies or juristic partnerships wish to apply such other transfer pricing method, they shall notify the Director-General of the Revenue Department in writing together with preliminary explanation of the use of such transfer pricing method within the accounting period in which such method is applied to a controlled transaction. In addition, the companies or juristic partnerships are required to prepare documentation or evidence substantiating the reason(s) why the accepted transfer pricing methods are not applicable to the controlled transaction, as well as a detailed explanation for the other transfer pricing method being applied, ready for tax assessment officers to examine.

**Article 6** In determining the most appropriate transfer pricing method according to Article 5, the following factors shall be considered: -

- (1) Strengths and weaknesses of each transfer pricing method;
- (2) Appropriateness of the method according to the characteristics of the controlled transaction, by analyzing the functions performed by each contractual party in such controlled transaction, taking into account the assets employed and risks assumed;
- (3) Presence of reliable information required in applying the selected transfer pricing method;
- (4) Level of comparability of the controlled transaction and uncontrolled transaction, including the reliability of the adjustments for comparability according to Article 3, paragraph 1 (2).

**Article 7** In the case that companies or juristic partnerships have entered into two or more controlled transactions under the same or similar circumstances and such transactions are interrelated and cannot be separately analysed in a reliable manner, these transactions shall be aggregated for the purpose of consideration in accordance with Articles 3 to 6.

**Article 8** In the case that a range of remuneration which would be received from independent dealings can be determined, when the range is compared with the financial indicator of a controlled transaction or aggregate controlled transactions according to Article 7, which have been examined under a transfer pricing method specified in Article 5, and the financial indicator falls outside the range of remuneration received from independent dealings, tax assessment officers have the power to adjust income and expenses of the controlled transaction of the company or juristic partnership under examination in accordance with Article 2 in order to adjust the financial indicator to best reflect the circumstances and bring the financial indicator within the range of remuneration which would be received from independent dealings.

The range of remuneration which would be received from independent dealings under paragraph 1 above means a range of financial indicator derived from the application of the most appropriate transfer pricing method in accordance with Article 5 to a number of comparable uncontrolled transactions under Article 3.

**Article 9** Subject to the provision of paragraph 2, in the case where the controlled transaction is a service transaction, the remuneration for the service rendered shall be considered as the remuneration received from independent dealings if:

- (1) It is the remuneration for the service that has actually been rendered;

- (2) The service provides benefits or is expected to provide economic and commercial benefits to the service recipient;
- (3) It is the service that independent companies or juristic partnerships under comparable circumstances would have paid remuneration to receive the service from other independent companies or juristic partnerships, or to have the service performed by their internal departments; and
- (4) The amount of remuneration is equivalent to the amount determined under independent dealings for a comparable service.

The remuneration of a service transaction for the ownership benefits of shareholders or partners of companies or juristic partnerships respectively shall not be regarded as remuneration that is determined under independent dealings.

**Article 10** In consideration of comparability according to Article 3 for the controlled transaction related to intangible property, the following factors shall be considered:

- (1) For the exploitation of intangible property, the functions performed by each contractual party regarding the development, enhancement, maintenance, protection, and exploitation of such intangible property, as well as the assets employed and risks assumed, shall be taken into account; and
- (2) For granting of rights to use, distribute or transfer of intangible property, the expected benefits, geographical limitations, level of uniqueness or commonness of the characteristics, and the rights to contribute in research and development of the intangible property shall be taken into account.

**Article 11** When tax assessment officers have adjusted income or expenses in relation to a controlled transaction of any company or juristic partnership according to Article 2, if it appears that the adjustment under Article 2 results in an increase in income from the controlled transaction, which the company or juristic partnership has not actually received from its counterparty in the controlled transaction, or a decrease in expenses in the controlled transaction, which the company or juristic partnership has already paid to its counterparty in the controlled transaction, the amount of income that has not actually been received from the counterparty or the amount of expenses that has already been paid to the counterparty shall be deemed as assessable income of the company or juristic partnership under Section 40 of the Revenue Code, which the company or juristic partnership subject to the adjustment has paid to its counterparty. Additionally, tax assessment officers have the power to adjust income and expenses of the related company or juristic partnership as if the assessable income was received or paid for the purpose of calculation of net taxable profit according to Section 65 of the Revenue Code or assessable income according to Section 70 or Section 70 bis of the Revenue Code.

**Article 12** Subject to the provision of paragraph 2, if tax assessment officers adjust income and expenses for a controlled transaction of any company or juristic partnership according to Article 2 and Article 11 and the below facts are apparent:

- (1) The company or juristic partnership subject to the adjustment according to Article 2 and Article 11 did not raise any objection and has paid tax in accordance with the adjustment, or the company or juristic partnership has raised objection but the appeal or court judgement has been finalized and the company or juristic partnership has paid tax in accordance with the results of the aforementioned appeal or judgement; and
- (2) The aforementioned amount of income or expenses of the company or juristic partnership subject to the adjustment by tax assessment officers according to Article 2 is the amount that was included in the calculation of net taxable profit or assessable income of the counterparty in the controlled transaction and such counterparty does not conceal or provide false information regarding the controlled transaction,

Then, tax assessment officers have the power to make a corresponding adjustment on income and expenses of the counterparty in the controlled transaction to be in line with the adjusted income and expenses of the examined party of the controlled transaction, for the purpose of calculation of net taxable profit under Section 65 of the Revenue Code or assessable income under Section 70 or Section 70 bis of the Revenue Code.

For the purpose of the avoidance of double taxation according to the Double Tax Agreement that the Government of Thailand made with the governments of other countries or the Trade and Economic Office and Foreign Trade of Thailand made with the Economic Office and Foreign Trade of other countries, consideration for the adjustment mentioned in paragraph 1 shall be in accordance with the agreement under the Double Tax Agreement that the Government of Thailand made with the governments of other countries or the Trade and Economic Office of Thailand made with the Trade and Economic Office of other countries.

**Article 13** For the purpose of the avoidance of double taxation according to the Double Tax Agreement that the Government of Thailand made with the governments of other countries or the Trade and Economic Office of Thailand made with the Foreign Trade and Economic Office of other countries, and for the prevention of controversy on transfer pricing between related companies or juristic partnerships, the companies or juristic partnerships incorporated under Thai laws which have financial or commercial transactions with their related companies or juristic partnerships incorporated under foreign laws may request for advanced pricing agreements to determine appropriate criteria for determination of remuneration of controlled transactions made between related companies or juristic partnerships to be derived in the future within the agreed periods.

**Article 14** This Notification will be effective for income of the companies or juristic partnerships which have the accounting period starting on or after 1 January 2021 onwards.

Released on 14 January 2021

Ekniti Nitithanprapas

(Mr. Ekniti Nitithanprapas)

Director-General of the Revenue Department