

## Tax Alert 税务快讯

### Thai Government Cabinet approves draft amendments to the headquarter regimes

#### 泰国内阁批准区域总部制度的修正草案

On 10 October 2018, the Cabinet approved the drafts amendment to four Royal Decrees aimed to: (i) abolish existing headquarter regimes that could promote or lead to tax base erosion which includes Regional Operating Headquarters (ROH1 and ROH2), International Headquarters (IHQ), and International Trading Centre (ITC), and (ii) introduce the new regime, namely International Business Centre (IBC).

2018年10月10日泰国内阁批准了关于区域总部制度的四项皇家法令的修订草案，旨在：（1）废除现有区域总部制度，因这些制度可能导致税基侵蚀，包括区域经营总部（“ROH1”和“ROH2”）、国际区域总部（“IHQ”）和国际贸易中心（“ITC”）；（2）引入新制度，即国际商业中心（“IBC”）。

The important objectives of the draft amendments are as follows:

本次修订草案的主要目的如下所述：

- To conform to the Base Erosion and Profit Shifting (BEPS) initiative of the Organization for Economic Co-operation and Development (OECD) as an Inclusive Framework (IF) member; and

泰国作为经济合作发展组织（OECD）的包容性框架成员，响应打击税基侵蚀和转移利润安排；

- To amend the headquarter regimes through the repeal of ROH1 and ROH2, IHQ, and ITC regimes, and to substitute them with the promotion of IBC.

推广国际商业中心制度以取代现有的区域经营总部、国际区域总部和国际贸易中心制度

With regards to the effective dates of the amendments and more details of the new IBC regime, the Ministry of Finance, together with the Council of State, will proceed further on the approval and timeline.

财政部及国家议会将修订法案生效日期及新的国际商业中心制度的具体细节作进一步审批以及决定时间表。

While the draft amendments are not available to the public at this time, please find below for your reference, the Cabinet-approved summary of tax benefits, as announced by the Thai Revenue Department (TRD).

虽然目前尚未向公众宣布修订草案内容，但可参阅以下泰国税务局公布的经内阁批准的税收优惠摘要：

*Amendments to existing tax incentives under the headquarter regimes 对于现行区域总部制度税收优惠政策的修订*

Regime	Interested applicants 有意向申请者	Existing grantees 目前享受优惠的企业
ROH1	Deadline for application submission was on 10 October 2018 申请提交截止日期为 2018 年 10 月 10 日	Have the options to either 以下二选一; 1. Retain the granted benefits until 2020; or 继续享受给予的优惠直到 2020 年; 或者 2. Migrate to the IBC regime 迁移到国际商业中心制度
ROH2	Deadline for application submission was on 15 November 2015 申请提交截止日期为 2015 年 11 月 15 日	Have the options to either 以下二选一; 1. Retain the granted benefits until the completion of 10 or 15 years granted; or 继续享受给予的优惠直到 10 年或 15 年结束; 或者 2. Migrate to the IBC regime 迁移到国际商业中心制度
IHQ	Deadline for application submission was on 10 October 2018 申请提交截止日期为 2018 年 10 月 10 日	Have the options to either 以下二选一; 1. Retain the granted benefits until the completion of 15 years granted; or 继续享受给予的优惠直到 15 年结束; 或者 2. Migrate to the IBC regime 迁移到国际商业中心制度
ITC	Deadline for application submission was on 10 October 2018 申请提交截止日期为 2018 年 10 月 10 日	Can retain the granted benefits until the completion of 15 years granted 可以保留目前给予的优惠直到 15 年结束

Promotion of IBC regime 新的国际商业中心制度

Benefits granted 优惠措施	Conditions 满足条件
<ul style="list-style-type: none"> <li>- Reduced CIT rate to 8%, 5%, or 3% based on annual expenditures of THB 60 million, 300 million, or 600 million, respectively for income received from provision of IBC services, treasury support services, and qualifying royalty income; 获得的国际商业中心服务收入、资金支持收入及符合规定的特许权使用收入, 且年度相应支出分别达到6千万泰铢、3亿泰铢及5亿泰铢, 则企业所得税可以分别优惠至8%、5%及3%</li> <li>- CIT exemption on dividends received from associated enterprises both in and outside Thailand; 从境外或者泰国境内关联企业收到的股息鼓励免除所得税</li> <li>- CIT exemption for overseas entities deriving dividends and/or interest income from an IBC;</li> </ul>	<ul style="list-style-type: none"> <li>- Minimum share capital of THB 10 million; 最低股本1千万泰铢</li> <li>- Incur minimum expenditure of THB 60 million in Thailand, this shall not be applicable to the grantees who migrate from ROH1, ROH2, and IHQ regimes; and 在泰国支出费用至少为6千万泰铢, 此项不适用于从区域经营总部和国际区域总部制度迁移过来的企业</li> <li>- Comprise of at least 10 staff (5 staff in case an IBC has only treasury support service). 至少10名员工 (如果该国际商业中心公司仅提供资金支持服务, 则至少5名员工)</li> </ul>

Benefits granted 优惠措施	Conditions 满足条件
境外企业从国际商业中心公司获得的股息或者利息免除所得税 - SBT exemption on treasury support income received from associated enterprises both in and outside Thailand; and 从境外或者泰国境内关联企业收到的资金支持收入免除特别营业税 - 15% PIT flat rate for expatriate employees of IBC. 对于国际商业中心公司的外籍员工个人所得税税率统一为 15%	

**Deloitte’s observations**

**德勤观察**

Based on the facts above, it is apparent that the TRD is proceeding with the vision to streamline all existing headquarter regimes into one: the IBC regime. When compared to that of its predecessors’, the scope of activities and the benefits offered under the IBC regime appear to be less, and as a result of Thailand being an IF member, the substance requirements appear to be more, with significant differences as follows:

综上所述，泰国税务局显然正在着眼于将现有的多个区域总部制度简化为一个国际商业中心制度。国际商业中心制度下给予的优惠措施与目前区域总部制度相比要少，而且由于泰国是OECD包容性框架成员国，还需满足实质性要求，国际商业中心制度及之前区域总部制度要求显著差异如下：

- The IBC regime does not allow trading (buy-sell) activities, and no longer offers different CIT rates (0% vs. 10%) for offshore vs. onshore service transactions (i.e., no more CIT exemption incentive on offshore-derived income);  
 在国际商业中心制度下，不允许买卖交易活动，并且不再为离岸和在岸服务交易提供不同的所得税利率（0%对10%），即对离岸收入不再有所得税豁免机制
- The minimum spending requirement is increased from THB 15 million to THB 60 million; and  
 最低支出要求从1千5百万泰铢增加到6千万泰铢
- The addition of minimum number of staff requirement condition.  
 增加最低员工人数要求

Furthermore, the deadline of application submission by interested applicants for the existing regimes was enforced on the same day as the Cabinet Resolution (i.e., 10 October 2018) even though the amendments have yet to become effective. Therefore, it is a clear indication of the TRD’s commitment in closing the door for new applicants to the existing headquarter regimes that are not in compliance with the BEPS requirements.

此外，即使修订法案尚未生效，但对于申请人就现行区域总部制度提交申请的截止日期是在内阁决议（即2018年10月10日）的同一天执行。由此可见，泰国税务局致力于对不符合打击税基侵蚀活动要求的现有区域总部制度正在关闭申请大门。

It is recommended for parties interested in the IBC regime to keep an eye on the official amendments and the new IBC law to be enforced and released, in order to make an informed decision for the next steps.

我们建议对国际商业中心制度感兴趣的申请人密切关注正式修订及新的国际商业中心法律的执行及颁布，以便为后续行动做出明智的决定。

The Deloitte Thailand tax team will provide updates on this matter and arrange for a seminar on the new IBC regime shortly once the official information on the new laws is provided.

德勤泰国税务团队将提供有关此事项的最新消息，并在官方提供相关新法律的信息后，会尽快组织国际商业中心制度的研讨会。

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