



## TP Alert 转让定价快讯

# Thailand's Online Country-by-Country Reporting System Goes Live 泰国税务局国别报告线上申报系统开通

Thailand's Revenue Department has made further progress in implementing its Country-by-Country Reporting (CbCR) measures this month with: 泰国税务局近来针对推行国别报告申报措施有如下进展:

1. Issuance of Notification of Director-General of the Revenue Department No. 419 ("Notification 419") to provide guidelines for the lodgement of the CbCR with the Revenue Department. 发布税务局长通知第 419 号 (以下简称第 419 号通知) 公告国别报告申报指南
1. Opening the online CbCR system for taxpayers at the Thai Revenue Department's website. 泰国税务局网站开通国别报告线上申报系统
1. Revision of the TP Disclosure form to include a question in relation to CbCR. 于转让定价披露表(TP Disclosure form)中要求企业提供国别报告相关信息

### Notification 419 第 419 号通知

Notification 419 provides additions/amendments to the original CbCR Notification of Director-General of the Revenue Department 408 ("Notification 408") to provide guidelines in registering and lodging the CbCR with the Thai Revenue Department CbCR online system. 第 419 号通知针对泰国税务局于去年 (2021) 发布的税务局长通知第 408 号 (以下简称第 408 号通知) 做出修改及补充说明, 提供通过泰国税务局国别报告线上系统向税务局注册及申报国别报告的指南。

The companies required to lodge the CbCR with the Thai Revenue Department may do so by logging into the CbCR system on the Thai Revenue Department's website ([www.rd.go.th](http://www.rd.go.th)) either: 依规定需要向泰国税务局申报国别报告的企业可以通过国税局网站 [www.rd.go.th](http://www.rd.go.th) 登录国别报告系统，或者以下列两种方式之一登入国别报告线上系统并申报国别报告。

1. using their username and password obtained from registration with this system, or 于国税局网站的国别报告在线系统注册后取得用户帐号与密码，并用此组用户帐号与密码登入国别报告线上系统，或
1. through Tax Single Sign On System via the Ministry of Finance's website (<https://etax.mof.go.th>), using username and password received from registration to access that system. 通过泰国财政部网站的 Tax Single Sign On 系统注册，以 Tax Single Sign On 系统的用户账号与密码登录。

Companies which wish to submit the information through the CbCR system will need to apply for registration either through the Revenue Department website or the Ministry of Finance's Tax Single Sign On System depending on which situation above applies. 欲通过国别报告线上系统提交国别报告相关信息的企业必须先通过上述两种方式之一在国别报告线上系统提交注册申请，完成注册后可通过该系统提交国别报告相关信息。

Companies will be provided with a receipt upon submission of the CbCR information with the system. 企业在国别报告系统完成提交国别报告相关信息后，将会收到国别报告系统发出的收据。

Please refer to the attached English translation of Notification 419. 第 419 号通知的英文翻译请参阅附件（非官方翻译，仅供参考）

### CbCR System 国别报告线上系统

The CbCR system is now operational at the Thai Revenue Department website. As indicated above, taxpayers will need to apply for registration before they can access the system. The system currently shows fields for the following information: 国别报告线上系统已经在泰国税务局的网站上开通，企业在通过上述方式完成注册后即可登录系统。目前国别报告在线系统会显示下列信息：

1. Contact details of CbCR system registrant 注册者的联系信息
  - CbCR Notification 国别报告通知
  - Lodgement of CbCR XML file 申报国别报告 XML 文档
1. Uploads of XML file – shows last 5 uploads 上传 XML 文档（显示最近五次上传纪录）
1. Notification of appointment of Surrogate Parent Entity 指派国别报告申报代理人（SPE）的通知
  - History of information submitted 资料提交纪录

Where there are multiple entities in the same Multinational Enterprise (“MNE”) group in Thailand, it is only necessary for one entity to register with the system to submit the CbCR Notification and other required information. 当一个跨国企业集团在泰国多个集团成员个体时，仅须其中一个成员个体在国别报告线上系统注册并提交国别报告通知以及其他必要信息。

### CbCR Notification 国别报告通知

Whilst the CbCR regulations in Notification 408 do not refer to the requirement to submit the CbCR Notification, this is required as part of the CbCR system. The CbCR Notification requirement applies to Thai companies or juristic partnerships, which are part of a MNE group for the purposes of the CbCR laws. Significantly, there is no revenue threshold applied for the local entity in determining this requirement. The registered entity will need to provide the following information in the CbCR Notification: 尽管第 408 号通知并未说明国别报告通知的具体细节，国别报告线上系统还是将国别报告通知纳入其中。填写

国别报告通知的要求适用于符合国别报告申报条件的跨国企业集团的泰国集团成员个体（包含公司与合伙企业），值得注意的是，法令并未针对应提交国别报告通知的泰国公司设定收入门槛。国别报告通知应包括的信息如下：

Ultimate Parent Entity Country 最终母公司所在国家		
Ultimate Parent Entity NID 最终母公司税务识别码		
Name of Ultimate Parent Entity 最终母公司名称		
CbCR Reporting Entity 申报国别报告的公司名称	<input type="checkbox"/> Ultimate Parent Entity (UPE) 最终母公司	<input type="checkbox"/> Surrogate Parent Entity (SPE) 申报代理人
[If SPE is reporting entity then fields below to be completed] 若由 SPE 申报，下列信息必填		
Country 国家..... NID 税务识别码..... Name 公司名称.....		
Relevant fiscal year 会计年度及起止日	Starting mm/dd/yyyy	Ending mm/dd/yyyy
List of constituent entities to be included in this Notification 此通知涵盖的集团成员个体清单	[Attach file] 附件	

The list of constituent entities only refers to the entities in the same MNE which are located in Thailand. The purpose of this is to allow the Thai Revenue Department to understand which entities are covered by the Notification. 集团成员个体清单意指属于同一跨国企业集团且在泰国营运的个体。申报此信息的目的是让泰国税务局了解此国别报告通知涵盖在泰国的集团企业成员。

As the CbCR Notification is not referred to in any regulations, there is no statutory deadline specified. However, the Thai Revenue Department has indicated that this Notification should be submitted before the deadline for the submission of the CbCR (i.e., 12 months after end of the accounting period). 由于国别报告通知的申报要求并未见于目前颁布的法令或政府机关公告之中，因此并无规定的申报期限。然而，泰国税务局表示国别报告通知应在国别报告申报期限（即会计年度结束后 12 个月内）前提交。

The Thai Revenue Department has issued CbCR notification and systems manuals and is due to provide a CbCR Local Guideline manual and responses to Frequently Asked Questions. 泰国税务局将另行发布相关系统操作手册与问答集。

### TP Disclosure form 转让定价披露表

The TP Disclosure form, which is required to be lodged by taxpayers with revenues of more than Thai Baht 200 million, has been updated to include a question in relation to the CbCR filing position for the taxpayer. The question is: 年收入超过 2 亿泰铢的泰国企业必须提交转让定价披露表，转让定价披露表将新增下列关于国别报告申报情况的问题：

Taxpayer is a member of a multinational company or juristic partnership group obliged to file the Country-by-Country Report 纳税人是否属于应申报国别报告的跨国企业集团成员		
<input type="checkbox"/> Yes 是 <input type="checkbox"/> No 否		
If yes, which company or juristic partnership is responsible for filing the report? 若是，哪一个集团成员公司负责申报国别报告？		
Name 公司名称: .....	<input type="checkbox"/> Thailand 泰国	<input type="checkbox"/> Other, please specify country or economic zone 其它 (请注明)
Economic Zone of filing 申报国家或地区	.....	

This information is duplicative to some degree with the information to be provided in the CbCR Notification through the CbCR system. But as noted above, only one entity within an MNE group in Thailand is required to provide the information in the CbCR system. Significantly, the TP Disclosure form is only required for taxpayers with revenues of more than Thai Baht 200 million whilst the CbCR Notification could apply to taxpayers with less than this revenue threshold, which are part of a MNE group for the purposes of the CbCR rules. 上述转让定价披露表要求的部分信息与国别报告线上系统中的国别报告通知要求的信息重复。然而如同上述，同一集团仅需一个集团成员个体在国别报告线上系统提交国别报告通知。此外，仅年收入超过 2 亿泰铢的泰国企业须提交转让定价披露表，而代表集团在国别报告线上系统提交国别报告通知的企业个体并不因年入门槛而豁免提交（即可能年收入少于 2 亿泰铢）。

Interestingly, there is a maximum fine of Thai Baht 200,000 for failure to provide correct information in the TP Disclosure form, but no fine applicable for failure to provide information in the CbCR Notification as the requirement is not stipulated in the laws. 值得注意的是若企业未提交正确的转让定价披露表可能被处以最高 20 万泰铢的罚款，但由于国别报告通知的申报要求并未见于目前颁布的法令或政府机关公告之中，因此并无罚则。

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