



聊聊泰国海关那些事 - 毕马威专家分享

2021年6月

—

毕马威泰国



特邀演讲者



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Malika 是泰国海关和贸易的资深专家。她拥有 30 多年丰富的海关以及国际贸易实务以及咨询经验。尤其是海关合规、估价、关税税则归类 and 退税，协助客户取得贸易和投资优惠。她曾代表许多大型企业与海关部门协商和谈判，以最小化客户的税务负担。



杨逸然
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杨逸然是毕马威泰国的中国业务发展中心主管。他在泰国拥有超过 8 年的实务经验，为中国客户在投资泰国时提供咨询服务。他的专长是协助中国客户进入泰国市场、跨境并购、战略制定和日常运营合规业务。

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Today's agenda

01 | Custom's self disclosure and duty surcharge reduction schemes

02 | Common custom issues in Thailand

03 | How KPMG can help

今天的线上研讨会议程

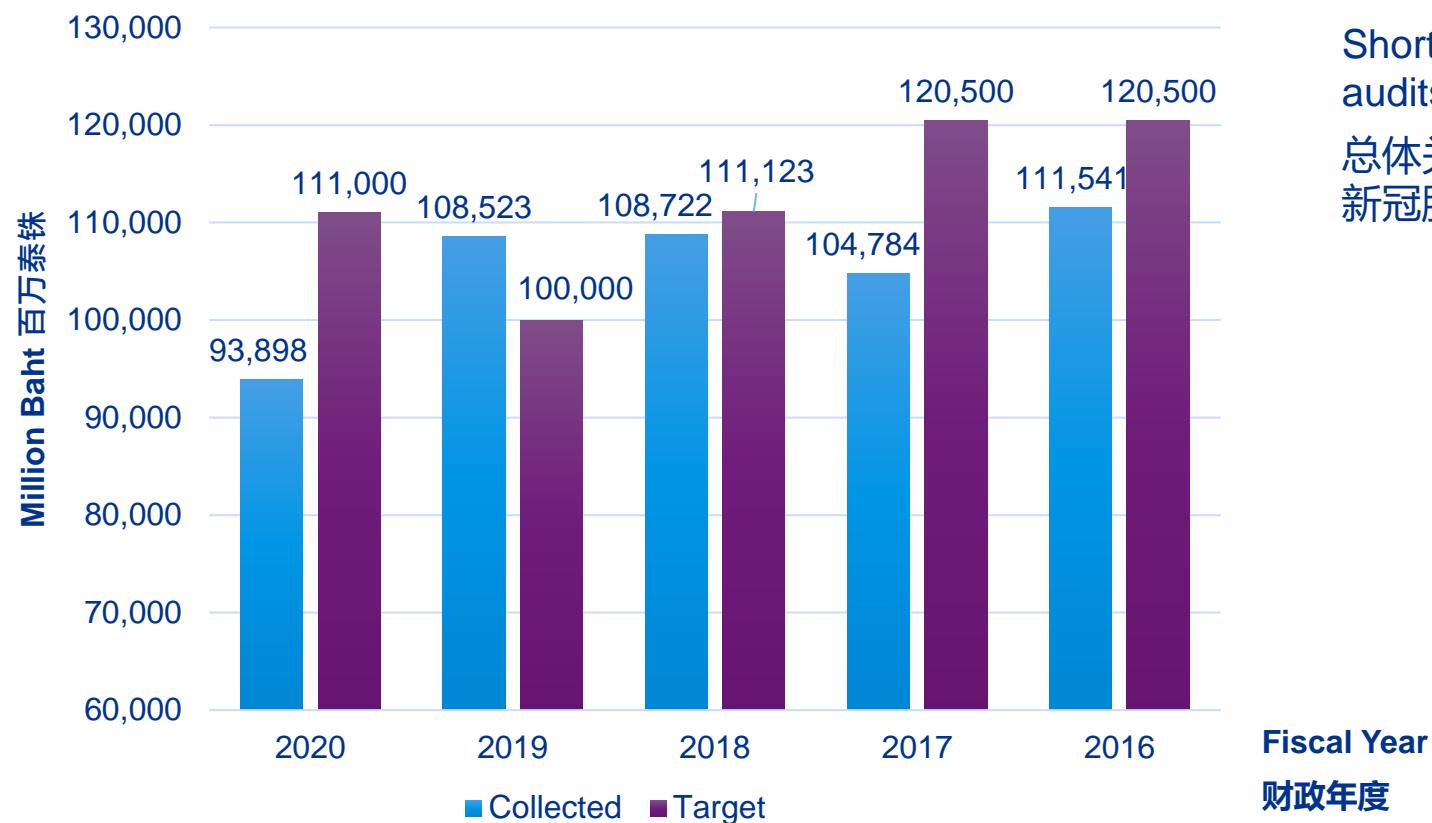
**泰国海关自愿披露和关税附加费
减免措施**

常见的泰国关税议题

泰国毕马威建议

Revenue Trend of the Customs Department

泰国海关税收趋势



Shortfall in tax collection will results more audits after the pandemic is over

总体关税税收征收的减少使泰国海关将在新冠肺炎疫情恢复后进行更多的审计

Source: The Ministry of Finance's database as of June 2021 and annual reports of TDC

资料来源：泰国财政部2021年6月数据库和泰国海关署年度报告





Customs' Self Disclosure and Duty Surcharge Reduction Schemes

泰国海关自愿披露和关税滞纳金减免措施

New Ministerial Regulation re: Temporary Deduction of Customs Duty Surcharge

- Following the continuous outbreak of Coronavirus 2019 disease (Covid-19), the Joint Standing Committee on Commerce, Industry and Banking (JSCCIB) has submitted a letter to the Ministry of Finance to propose tax relief measures for business operators affected by the Covid-19 situation. The Ministry of Finance has agreed on the draft ministerial regulation on criteria for reduction in surcharge (No.2) B.E. ... in order to stipulate additional tax measures to alleviate economic impact of business operators.
- The importer or exporter will be granted a reduced surcharge at the rate of **0.25% per month** calculated on a full or an additional amount of duty to be paid from the day goods have been released from customs custody or the date of exportation until the date of duty payment.
- The current status is the Ministerial Regulation has been published in the Royal Gazette.

新财政部法规：降低关税滞纳金费率的暂时性措施

- 新冠肺炎疫情自2019年再次爆发之后，商业、工业和银行联席委员会（JSCCIB）已向泰国财政部提交信函，请求为受到新冠肺炎影响的企业提供税务减免措施。泰国财政部审阅许多JSCCIB的提案，同意采用其中一项提议，提出一份新法令草案，说明降低关税附滞纳金费率的适用条件（草案第2号），以减轻企业的经济损失。
- 这些进出口企业将得到**0.25%/月**的减免滞纳金费率，计算方式是从货物自海关监管验放之日或从出口日起算到缴清税款日的全部或剩余关税税金乘上减免滞纳金费率。
- 目前该草案已经发布在皇室公报。

Current Duty Surcharge Reduction Scheme of the Self Disclosure Process

- According to Section 22 Paragraph 1 of Customs Act B.E.2560, the duty surcharge of **rate 1% per month** can be collected from the day goods have been released from customs custody or the date of exportation until the date of duty payment
- However, Section 22 Paragraph 4 of Customs Act B.E.2560 in connection with the Ministerial Regulation RE: Criteria for duty surcharge reduction B.E.2560, dated 13 November 2017, the **duty surcharge can be reduced.**
- After the customs clearance process, eligible business operators who find a duty shortfall by themselves, can submit a request for self-disclosure to the Thai Customs Department in order to correct unintentional underpayments of customs duties and taxes.

现行降低关税滞纳金费率的自行披露程序

- 根据泰国2017年出台的关税法第22条第1项规定，从货物自海关监管验放之日或从出口日起算到缴清税款日为止，泰国海关可以征收1%/月的关税滞纳金。
- 但是，根据泰国2017年出台的关税法第22条第4项和2017年11月13日发布的财政部法规 - 关税附加费减少条件，**关税滞纳金费率可以减少。**
- 在清关程序结束之后，符合条件的进出口企业自己发现还没缴清关税时，可以向泰国海关署提交自主申报披露表，补正无意少付的关海关税和相关税金。

Current Self-Disclosure Scheme (One Stop Service)

现行自主申报批露措施（一站式服务）

Eligible business operators can submit a self disclosure to the Customs Department headquarters in order to correct unintentional underpayments of customs duties and taxes.

符合条件的进出口企业可以向泰国海关署提交自主申报披露表，补正无意少付的关海关税和相关税金。



Underpayments of customs duties and taxes due to wrongdoing under Section 202 of the Customs Act B.E. 2560

根据泰国2017年出台的关税法第202条少报海关关税和税金



Not an offense in relation to smuggling of goods

和走私货物无关



No fraudulent intention for duty evasion, import of restricted or prohibited goods, or infringement of copyright

没有逃税、进口限制或禁止商品或侵犯版权的欺诈意图



Not an on-going post-clearance audit case in authorization of other divisions of the Customs Department or other government agencies.

不是正在进行的（海关或其他政府机关）审计案件

Current Self-Disclosure Scheme (One Stop Service)

现行的自主申报披露措施（一站式服务）



- Direct payment of customs duty and other tax shortfall at the TCD headquarters (not at different ports of entry)
在海关总部直接补缴关税和其他税金（不是在港口）
- Exemption of customs duty penalty
免除海关关税罚金
- Reduction on monthly customs surcharge to 0.25%, 0.50% and 0.75% for goods imported within 1, 2 and 3 years respectively
第1年适用 0.25%/月、第2年适用0.5%/月、和第3年适用0.75%/月的关税滞纳金费率。

Available period: 1 May 2020 to 30 September 2021

适用期间：2020年5月1日到2021年9月30日

Summary of the Current VS New (Temporary) Duty Surcharge Reduction for Self-Disclosure Scheme

现行 vs. 新 (暂行) 措施概述



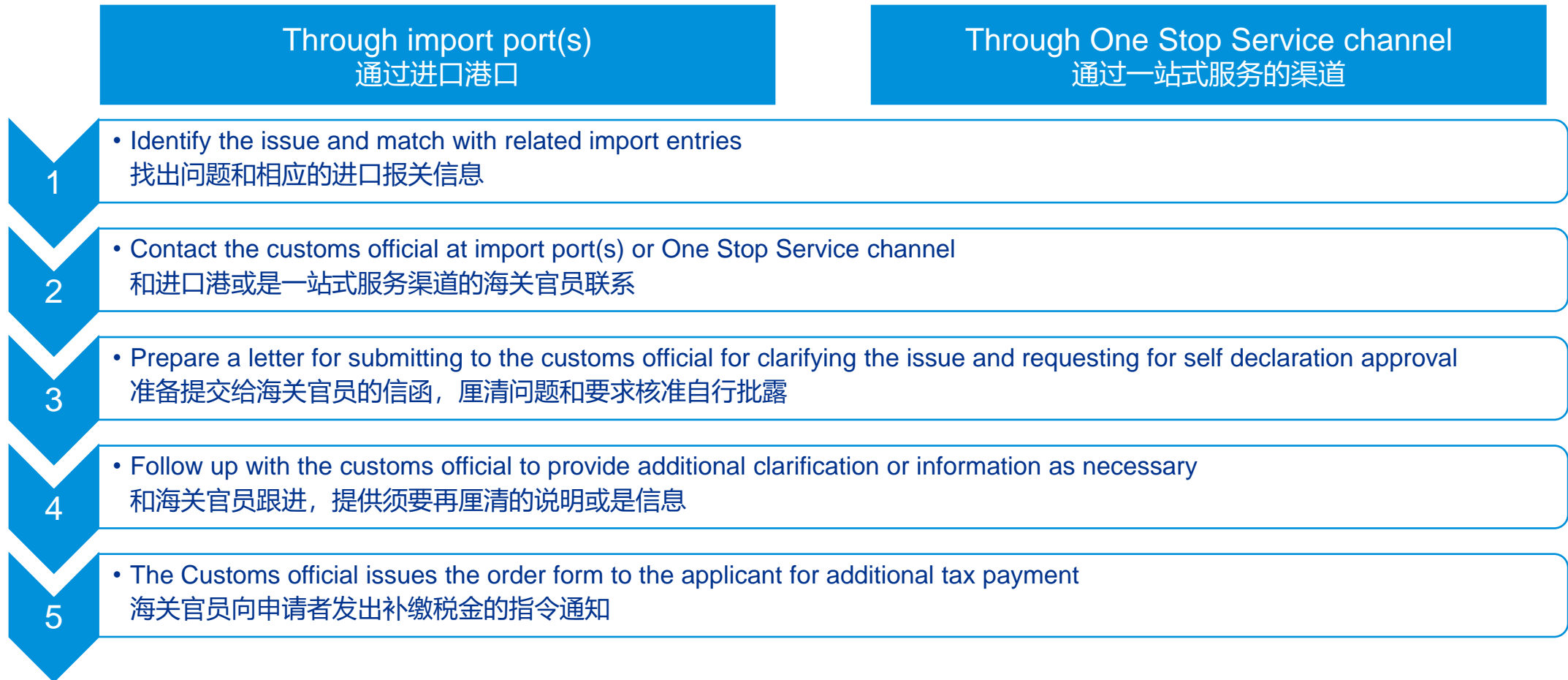
Timeframe of the Temporary Scheme

暂行措施实施期间



Customs' Self Disclosure Process

自行申报披露程序



VAT Penalty

- Before the enforcement of the Customs Act B.E. 2560 on 13 November 2017, for the self-disclosure, the Customs Department had waived the VAT penalty;
- Due to the change of the law from the Customs Act B.E.2469 to the Customs Act B.E.2560 with unclear interpretation of related regulations, the Customs Department consulted with the Revenue Department to seek for confirmation whether the Customs Department can still waive the VAT penalty according to Clause 1 (1) of the Revenue Department's Order No. Thor.Por. 120/2545;
- Based on the current interpretation of related laws and regulations, Clause 1 (1) of the Revenue Department's Order No. Thor.Por. 120/2545 can apply only if the Customs Department is able to settle the case within one year after the date of relevant importation.

增值税罚金

- 在施行2017年11月13日出台的泰国关税法之前，泰国海关对自行申报披露的企业免除增值税罚金；
- 因为泰国在2017年修改之前在1926年出台的关税法时，相关法规的解释并不明确，泰国海关和泰国税务总局讨论和寻求确认泰国海关是否能够依据税务总局命令第Thor.Por. 120/2545 号第1(1)条规定免除增值税罚金；
- 现行解释认为，泰国海关只有能够在进口日1年内结案才能依据税务总局命令第Thor.Por. 120/2545 号第1(1)条规定免除增值税处罚的相应罚金。

How about in practice???
实务如何操作???

VAT Penalty Refund - 增值税罚金退税

The Revenue Department's Order No.Thor.Por. 81/2542 Re: Criteria for Waiver or Reduction of Penalty or Surcharge on Income Tax, Value Added Tax, and Specific Business Tax under Sections 22, 26, 67ter, 89, and 91/21(6) of the Revenue Code

依据税务总局命令规定:

- A person liable to penalty under Section 89 of the Revenue Code can submit a written request and indicate reasons for waiver or reduction to the to the Thai Revenue Department ("TRD")
依据泰国税法第89条应该受到处罚的企业可以向泰国税务总局提交书面请求并说明免除或减少罚金的原因
- The TRD may consider to reduce or exempt the penalty in case the person has no intention to avoid the tax and cooperate with the audit/examination
如果纳税企业没有意图避税并配合审计/检查调查, 泰国税务总局可以考虑减少或免除罚金
- The payment of VAT penalty under Section 89(3) of the Revenue Code shall be reduced to 20% or 50% of VAT penalty depending on the case and who authorizes the reduction
增值税罚金依据泰国税法第89(3)条规定视减免机关的权责应从50%减少到20%

What you need to be aware of 企业应该要注意

Need to request the TRD directly
应该直接向泰国税务总局请求

Subject to TRD's discretion
由泰国税务总局裁量

May subject to TRD's tax audit
泰国税务总局可能会进行税务审计

Summary of customs exposures based on Diff Schemes

不同措施下的海关风险概述

Scheme 措施	Duty shortfall 关税短缺	Duty surcharge 关税附加	Duty penalty 关税处罚	VAT shortfall 增值税短缺	VAT surcharge 增值税滞纳金	VAT penalty* 增值税处罚
General case (Audit case) 一般情形 (审计案件)	√	1% Per month	√	√	√	√
Self disclosure from June 2021 until September 30, 2021 在2021年6月到2021年9月之间自行披露	√	0.25% Per month	-	√	√	√
Self disclosure after September 30, 2021, onwards 在2021年9月30日之后自行披露	√	1 st year 0.25% Per month	-	√	√	√
		2 nd year 0.50% Per month				
		3 rd year 0.75% Per month				
		4 th Year onwards 1% Per month				



Common Customs
issues which the
business may have

常见的泰国关税议题

Customs Valuation Risk

- The related party transactions are one of the key focused areas for post-clearance audit conducted by the Thai Customs Department (“TCD”).
- Intercompany payments or payments on intercompany agreements may be included in the customs value.

Intercompany Payment 关联方付款

 Royalty 权利金	 technical Assistance 技术支持	 Management 管理服务	 Commission 佣金
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Transfer Pricing Adjustment 转移定价调整



关税估价风险

- 关联交易是泰国关税署进行报关后审计的关注领域之一。
- 关联交易付款或是根据与关联方签订的合同付款可能包含在报关评估价值内。

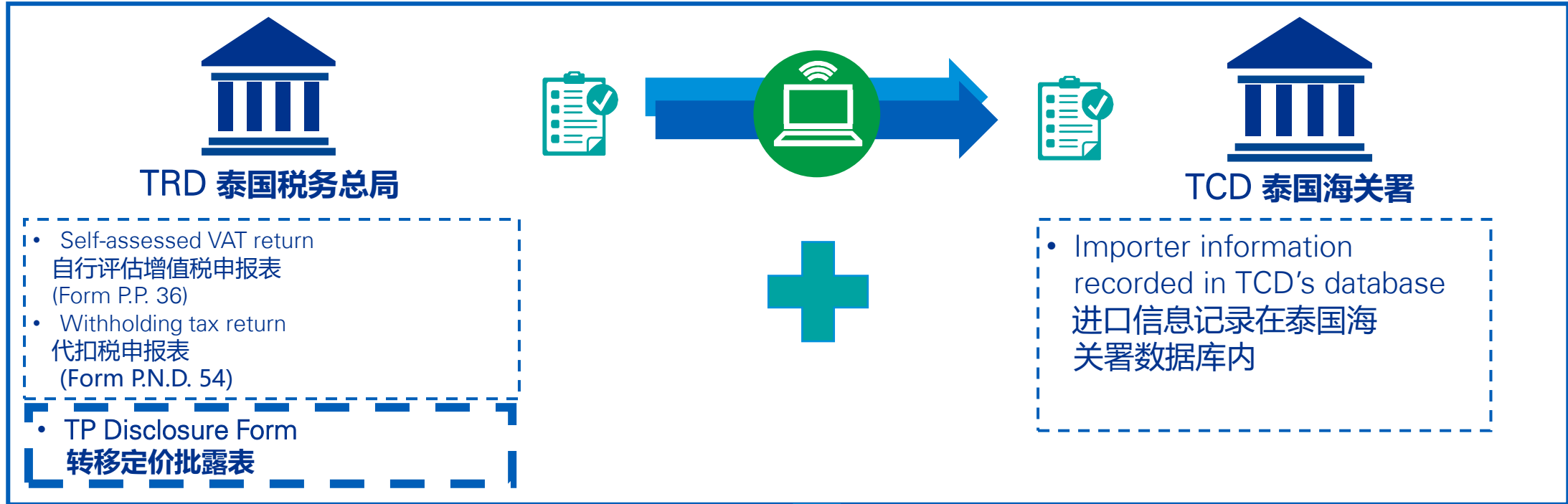


Customs Value
报关评估价值



Customs Valuation Risk - TP Disclosure Form

关税估价风险 - 转移定价披露表



If the TCD suspects the related party transactions, the TCD will scrutinize whether the related party transactions have an impact on customs value of imported goods.

如果泰国海关对关联交易有疑虑，他们将检视该关联交易有没有影响到进口报关价格。

Tariff Classification Risk - 关税归类风险

Purpose of tariff code - 报关商品编码的目的

- Import duty and VAT payment on goods 商品的进口关税和增值税
- Tariff code for preferential duty rate utilization under FTA
自由贸易协定下的报关商品编码优惠税率

Tariff Code
报关编码



时间

9101.11.00	9102.11.00	9103.10.00	9104.00.10	9105.11.00	9106.10.00
9101.19.00	9102.12.00	9103.90.00	9104.00.90	9105.19.00	9106.90.10
9101.21.00	9102.19.00			9105.21.00	9106.90.90
9101.29.00	9102.21.00			9105.29.00	
9101.91.00	9102.29.00			9105.91.10	
9101.99.00	9102.91.00			9105.91.90	
	9102.99.00			9105.99.10	
				9105.99.90	

Tariff Rate
关税税率

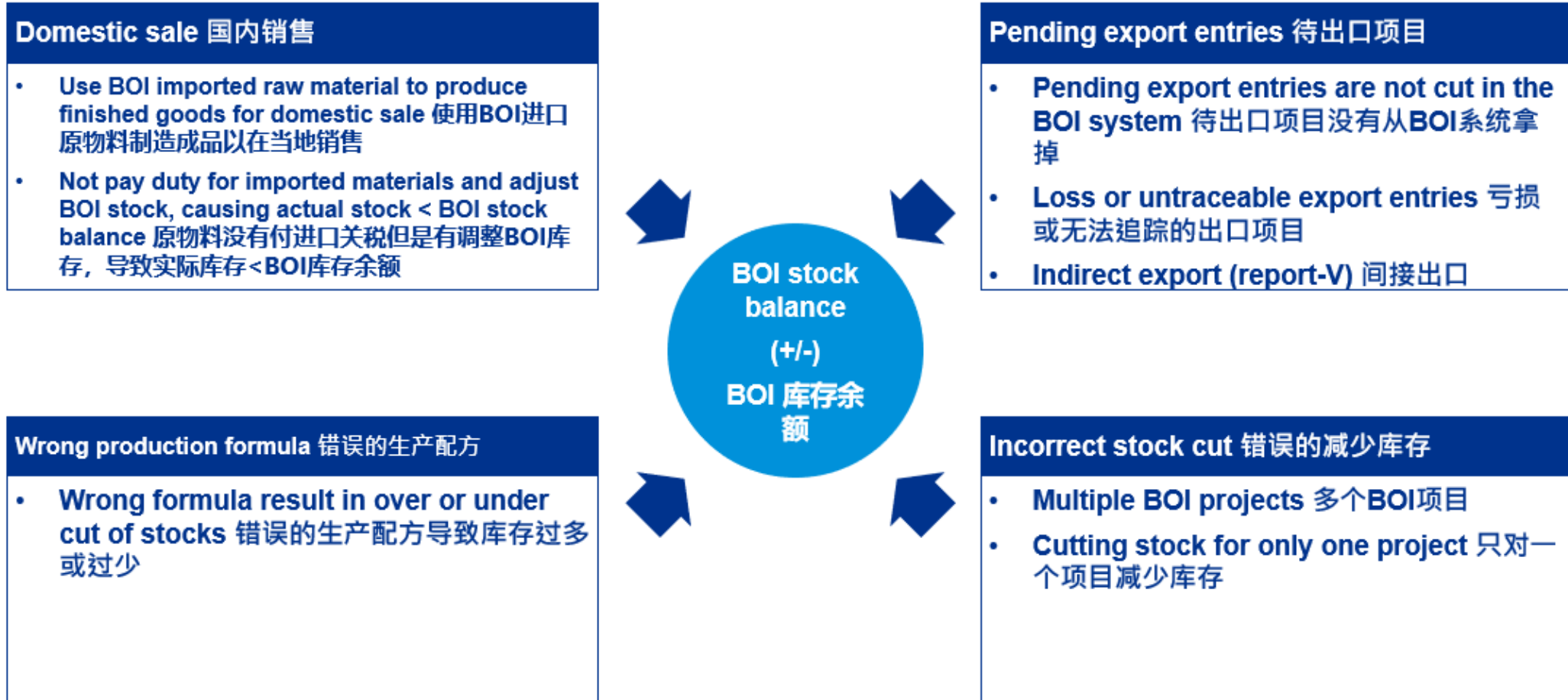
Exempted 免税

5%

10%



BOI stock discrepancy - BOI 库存差异



Free Trade Agreements

13 FTAs in effect for ASEAN-X and Thailand-X, covering 18 countries:

13个有效的自由贸易协定，包含18个国家:

- ASEAN (9 countries): ATIGA (AFTA)
- Australia: TAFTA, AANZFTA
- Chile: Thailand-Chile FTA
- China: ACFTA
- Hong Kong: AHKFTA
- India: TIFTA, AIFTA
- Japan: JTEPA, AJCEP
- New Zealand: TNZCEP, AANZFTA
- Peru: Thai-Peru FTA (Early Harvest)
- South Korea: AKFTA

To be concluded:

待签订:

- RCEP (ASEAN, China, Japan, South Korea, India, Australia, New Zealand)

自由贸易协定

What the importer and exporter should be aware of about FTAs?

进出口商应该要注意什么？

- Different FTAs have different conditions
不同的自由贸易协定有不同条件
- Some business transactions are not applicable for FTAs
有些商业交易不适应自由贸易协定
- Rely on exporter to apply for certificate of origin (C/O)
依赖出口商申请原产地证书 (C/O)
- Customs risk is on the importer if the C/O is not qualified
如果C/O不符合资格，关税风险将由进口商承担

Import License 进口许可证

Control Authorities - 监管机关

- FDA 食品药品监督管理局
- TISI 泰国工业标准协会
- DFT 泰国对外贸易司
- Ministry of Industry (MOI) 泰国工业部

Goods subject to import license - 须要进口许可证的商品

- Diagnosis reagents, medical devices
诊断试剂、医疗器械
- UPS, exhaust pipe, tire, refrigerator
UPS, 排气管、轮胎、和冰箱
- Coffee beans, antiques goods, dual-use goods
咖啡豆、古董商品、和两用商品
- Hazardous substance eg. Phenolic Resin
有害物质，例如。酚醛树脂

Medical reagent washing solution 医用试剂洗涤液

- Medical reagent washing solution is subject to FDA's import license.
医用试剂清洗液受FDA进口许可

UPS (uninterrupted power supply) 不间断电源装置

- Import UPS into Thailand for domestic sale requires TISI license prior to importation
将 UPS 进口到泰国进行国内销售需要在进口前获得 TISI 许可证

No import license: Imprisonment ≤ 10 years and/or fine ≤ THB 500,000 and the court may order to forfeit the goods (Section 244 of the Customs Act B.E. 2560) 没有进口许可证：将坐牢不超过10年和/或罚金 ≤ 500,000 泰铢



How KPMG can help

泰国毕马威建议

How KPMG can help

- **For companies which have never conducted an internal customs compliance review:** We can assist in conducting a customs health check to identify potential customs issues and provide recommendations on how to solve them. Our analysis will include the possibility for the voluntary disclosure of issues to the Customs Department.
- **For companies which have already identified their customs non-compliance issues:** We can assist in estimating the level of exposures and in voluntarily disclosing cases to Customs. By disclosing the issues through the Customs Department's One Stop Service program, companies can not only enjoy the benefit of an import duty surcharge reduction but also an import duty penalty exemption.

泰国毕马威建议

- **对于从未进行过关税内部合规审查的企业:** 我们可以协助企业进行关税健康检查, 以发现潜在的关税议题, 并提供解决建议。我们的分析将包括向海关自愿披露关税议题的可能性。
- **对于已经发现关税不合规议题的企业:** 我们可以协助企业评估风险, 并分析自愿向海关披露的潜在后果。通过泰国海关署的“一站式服务”平台披露企业自身的关税议题不但可以享受降低进口关税附加费用的好处, 而且可以免除进口关税罚款

毕马威泰国关税服务

Business
establishment
投资落地证照
协助

Import/export
compliance
进出口合规服务

BOI
compliance
BOI 合规服务

FTA
自由贸易协定咨
询服务

Intercompany
payments
关联公司付款的
咨询及合规服务

Customs
compliance
health check
关税合规健康检
查

Dispute
resolution
纷争解决服务



问答时间



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