

Doyle's Practice Guide to Thailand Business Law

道乐泰国商业投资法律实用指南

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Chapter 9

第九章

How does the VAT System Work?

增值税制度是如何运作的？

The Value Added Tax (VAT) system in Thailand may initially be difficult for many foreign business people to understand. This is especially true if the person is from the US or another country that does not use a VAT system.

泰国的增值税（VAT）系统对许多外国商人来说起初是难以理解的。尤其是如果这个人来自美国或另一个不使用增值税制度的国家，情况就更加如此。

As mentioned in Chapter 2, businesses in Thailand are generally required to obtain a VAT Certificate and make periodic VAT filings, unless their business activities are specifically exempted from this requirement.

正如第二章所述，泰国的企业通常需要获得增值税证书并进行定期的增值税申报，除非其业务活动特别豁免此要求。

There are three main categories of business transactions which are subject to VAT: sale of goods, rendering of services, and the import and export of goods. The current rate of VAT is 7%; however, many categories of goods and services are zero-rated (subject to 0% VAT) and many are exempt as described in Appendix A. Also, if a business's gross income in the same fiscal year, has not exceeded 1.8 million baht, the business is generally not required to be in the VAT system.

有三种主要的商业交易类别适用增值税：商品销售、服务提供和商品进口。目前的增值税率为7%；然而，附录A中描述了许多零税率（适用0%增值税）的商品和服务类别，还有许多是免税的。另外，如果企业在同一财政年度的总收入未达到1,800,000泰铢，通常不需要被纳入增值税体系。

However, note that a company will be required to apply for VAT registration within 30 days of the date that their income exceeds 1.8 million baht. You should check the Revenue Code or consult with your accountant or tax attorney to determine whether any of the exceptions and/or zero ratings are applicable to your business.

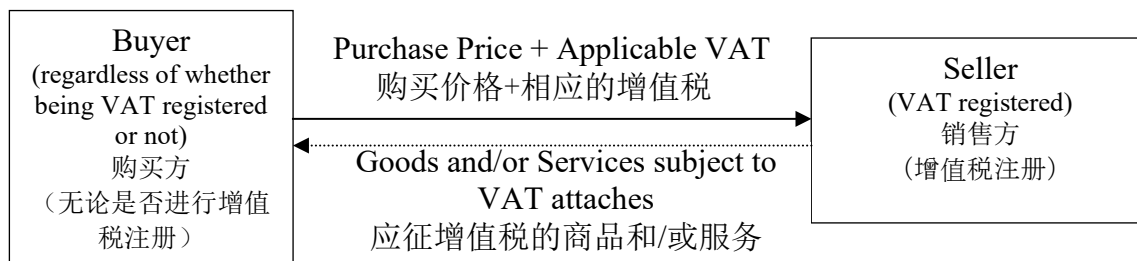
但请注意，一旦公司收入超过1,800,000泰铢，公司必须在三十天内申请增值税登记。您应该查阅《税收法典》或咨询您的会计师或税务律师，以确定您的企业是否符合任何例外情况和/或零税率。下面的图表和示例重点关注增值税制度的机制和时间问题。

1. Summary of VAT Rules

1. 增值税规则概要

Parties in Thailand are generally required to pay VAT at the rate of 7% when making payment for goods and services which are subject to VAT.

在泰国，如果购买的商品和服务适用增值税，购买方通常需要按 7% 的税率支付增值税。



Individual or juristic entities who are VAT-registered operators are required to report their own separate VAT transactions to the Revenue Department every month. In each of the transactions where VAT is applicable, parties to the transaction will be classified as either the buyer or the seller. The VAT-registered operators are required to report both the amount of VAT they received from each buyer during that month (Output VAT) and the amount of VAT paid to each seller during that month (Input VAT). The amount payable will be calculated as follows:

已进行增值税注册的自然人或法人实体需每月向税务部门单独申报其增值税交易情况。

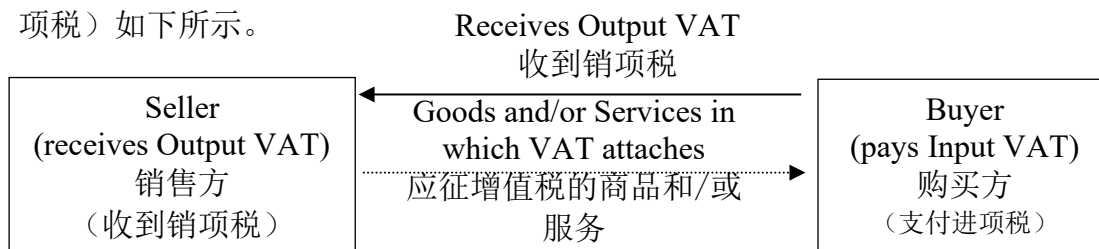
在适用增值税的每笔交易中，交易方将被分类为买方或卖方。纳税人需要报告他们在该月从每个买方收到的增值税金额（销项税）和在该月向每个卖方支付的增值税金额（进项税）。应付金额将按以下方式计算：

Output VAT (received) – Input VAT (paid) = Amount payable

销项税（收到的）- 进项税（支付的）= 应付金额

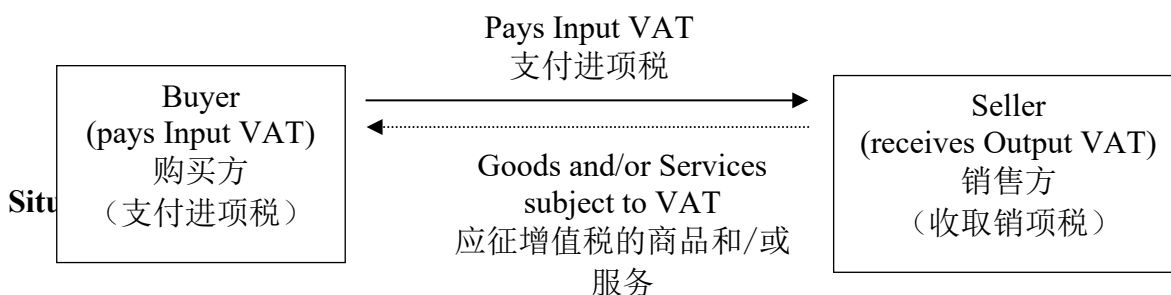
For transactions in which the reporting party is the seller, they are required to report how much VAT they received from each buyer during that month (Output VAT) as follows:

对于报告方为卖方的交易，报告方需要报告其在该月从每个买方收到的增值税金额（销项税）如下所示。



For those transactions in which the reporting party is the buyer, they are required to report how much VAT they paid to each seller during that month (Input VAT).

对于申报方为买方的交易，申报方需要申报其在该月向每个卖方支付的增值税金额（进项税）。



情境一：

If in a month the total amount of Output VAT (received from buyers) exceeds the total amount of Input VAT (paid to sellers), the reporting party will be required to pay to the Revenue Department the excess amount.

如果一个月的销项税（从买方收到的税）总额超过了进项税（向卖方支付的税）的总额，申报方需要向税务部门支付超出部分的金额。

EXAMPLE: Suppose for the month of January Company A received a total of 10 baht Output VAT (from buyers) and paid a total of 5 baht Input VAT (to sellers). Company A's VAT calculation for January would be as follows:

示例：假设 A 公司在 1 月份收到了总共 10 泰铢的销项税（来自买方），同时向卖方支付了总共 5 泰铢的进项税。A 公司在 1 月的增值税计算如下：

10 baht Output VAT - 5 baht Input VAT = 5 baht payable for January
10 泰铢的销项税 - 5 泰铢的进项税 = 1 月应缴纳的 5 泰铢增值税

Situation 2

情境二：

Conversely, if in the reporting month the amount of Input VAT (paid to sellers) exceeds the amount of Output VAT (received from buyers), Company A would receive an Input VAT Credit for the amount of the excess as follows:

相反地，如果在申报月份内，进项税（向卖方支付的税）的总额超过销项税（从买方收到的税）的总额，A 公司将按如下方式获得相应的进项税抵扣金额：

Input VAT (paid) - Output VAT (received) = Input VAT Credit receivable
进项税（已支付） - 销项税（已收到） = 可抵扣的进项税金额

EXAMPLE: Suppose for the month of January Company A paid a total of 10 baht Input VAT (paid to sellers) and received a total of 5 baht Output VAT (received from buyers), Company A's VAT calculation for January would be as follows:

示例：假设 A 公司在 1 月份向卖方支付了总共 10 泰铢的进项税，并从买方处收到了总共 5 泰铢的销项税。A 公司在 1 月的增值税计算如下：

10 baht Input VAT - 5 baht Output VAT = 5 baht Input VAT Credit receivable
10 泰铢的进项税 - 5 泰铢的销项税 = 1 月可抵扣的 5 泰铢进项税抵扣金额

Company A may then either:

之后，A 公司可以选择：

- i. Request that the Revenue Department return the Input VAT Credit; or
i. 要求税务部门退还进项税抵扣金额；或者
- ii. Carry it forward to offset Output VAT amounts otherwise payable in subsequent months.
ii. 在后续的月份中，将其结转用于抵扣应缴纳的销项税金额。

Although the above illustrates the generally applicable rules with regard to calculation of Input and Output VAT, note that certain types of input VAT payments are not allowed to be credited against the VAT output tax collected.

尽管上述说明了有关进项税和销项税计算的通用规则，但请注意，某些类型的进项税支付不允许用于抵充已收取的销项税。

2. Filing Requirements

2. 申报要求

The reporting party is required to file a return, called Por Por 30, listing all VAT transactions for the reporting month and pay the amount due (if any) for that reporting month within the first 15 days of the following month. Appendix B contains Form Por Por 30 together with an English translation.

申报方须在次月的前 15 天内提交一份名为“Por Por 30”的申报表，列出申报月份内的所有增值税交易，并支付应缴金额（如有），附录B包含了Por Por 30 表格及其英文翻译。

EXAMPLE: Suppose for the month of January, 5 baht was payable by Company A to the Revenue Department (as in Situation 1). Company A would be required to file a return, (Por Por 30), and pay 5 baht to the Revenue Department by February 15th.

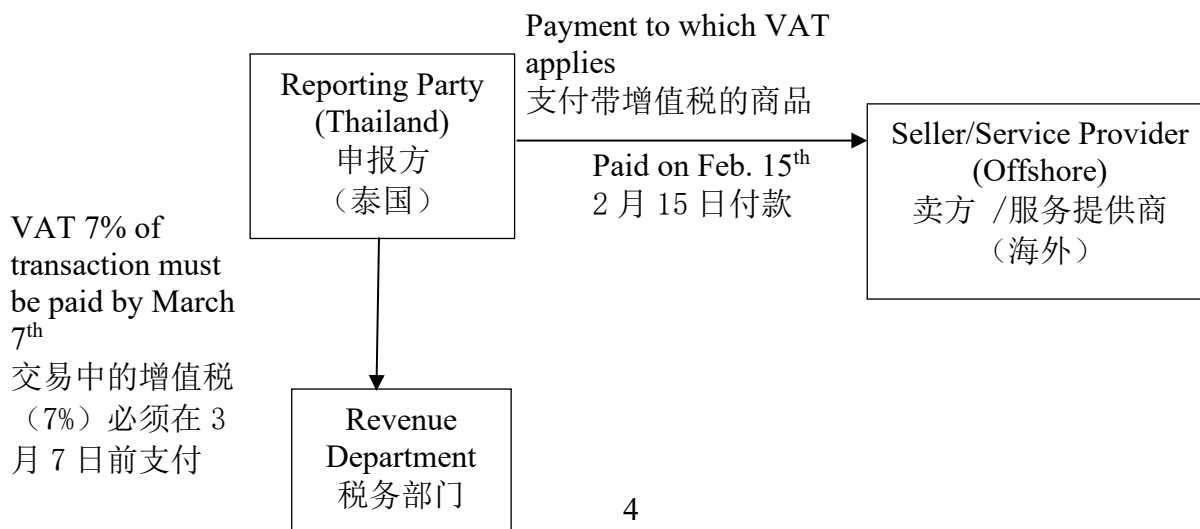
示例：假设 1 月份A公司需向税务部门缴纳 5 泰铢（情境 1），A公司须在 2 月 15 日前提交一份申报表（Por Por 30）并支付 5 泰铢给税务部门。

3. Exception Concerning Payments to Parties Offshore

3. 涉及向海外方支付款项的例外情况

An exception to the above rule applies to payments made by Thailand parties to parties offshore. When the reporting party makes a payment (where VAT applies) to a party offshore, the reporting party is required to file a separate VAT return, called Por Por 36, and pay any amounts payable associated with that payment offshore to the Revenue Department no later than seven (7) days from the end of the month of payment. Appendix C contains Form Por Por 36, together with an English translation.

上述规定有一个例外情况，适用于泰国一方向海外一方支付款项的情况。当申报方向海外一方支付涉及增值税的款项时，申报方须在支付月份结束后七天内向税务部门提交一份名为“Por Por 36”的单独增值税申报表，并支付涉及该海外支付的任何应缴金额。附录C包含了Por Por 36 表格及其英文翻译。



EXAMPLE: Suppose Company A (a VAT-registered operator) makes a payment of 100 baht (to which VAT applies) for good or services to an offshore supplier on February 15th. Company A would be required to file a separate return (Por Por 36) and pay 7 baht to the Revenue Department by March 7th.

示例: 假设A公司（增值税系统中的注册经营者）在 2 月 15 日向海外方支付了 100 泰铢（其中附加增值税）的商品或服务款。A公司需要在 3 月 7 日前提交单独的申报表（Por Por 36），并向税务部门缴纳 7 泰铢。

Company A's payment of 7 baht to the Revenue Department would then be included as the reporting party's Input VAT calculation for the month in which the payment was made to the Revenue Department (as long as goods or services received from an offshore party were used for Company A business).

A公司向税务部门支付的这 7 泰铢随后将被计入申报方当月的进项税计算中（前提是从海外方收到的货物或服务是用于A公司的业务）。

The danger here is mistiming the VAT payment to offshore parties in such a way that Company A cannot strategically use the VAT paid to offset against other VAT payments it owes.

这里的风险在于向海外方支付增值税的时间安排不当，可能导致A公司无法在策略上利用已支付的增值税金额抵消其欠缴的其他增值税款项。

EXAMPLE: Suppose the VAT return (Por Por 36) was filed, and the 7 baht paid to the Revenue Department on February 28th. The payment would be classified as Company A's Input VAT for the month of February and would be included in Company A's VAT calculation for the month of February (to be filed by March 15th).

示例: 假设增值税申报表（Por Por 36）已提交，并且 7 泰铢已于 2 月 28 日支付给税务部门。该 7 泰铢的支付将被归类为A公司 2 月份的进项税，并将纳入A公司 2 月份的增值税计算中（需在 3 月 15 日前提交）。

EXAMPLE: Now suppose instead that Company A received 7 baht Input VAT via another unrelated transaction from a party in Thailand on February 20th. Company A had no other transactions in February in which VAT was applicable.

示例: 现在假设，相反地，A公司在 2 月 20 日从泰国的另一个不相关方收到了 7 泰铢的进项税。A公司在 2 月份没有其他适用增值税的交易。

	Feb. 15 2 月 15 日	Feb. 20 2 月 20 日	Feb. 28 2 月 28 日	March 7 3 月 7 日	March 15 3 月 15 日
Date of Payment to Offshore Party 支付给海外方的付款日期					
Received 7 baht Input VAT (unrelated transaction) 收到了 7 泰铢的进项税（与交易无关）					
Por Por 36 filed. 7 baht Input VAT paid to Revenue Department 已提交 Por Por 36。支付了 7 泰铢的进项增值税给税务部门					
Deadline for filing Por Por 36 and payment associated with Feb. 15 transaction 与 2 月 15 日交易相关的 Por Por 36 申报和缴纳截止日期					
Deadline for filing Por Por 30 and payment (if any) for the month of February 2 月 Por Por 30 申报和缴纳（如有）的截止日期					

Because Company A filed Por Por 36 and paid the 7 baht Input VAT from the unrelated transaction to the Revenue Department in the same month that it was received, Company A can generally use the amount received on February 15th to offset the amount payable associated with the other transaction in February (7 baht).

由于公司A在提交Por Por 36的当月，就已将这笔来自非关联交易的7泰铢进项税上交给税务部门，A公司通常可以使用2月15日收到的金额抵消2月份与另一交易相关的应付金额（7泰铢）。

7 baht VAT paid 15th Feb. - 7 baht received Feb. 20th = 0 baht VAT payable

即：2月15日支付的7泰铢增值税 - 2月20日收到的7泰铢的进项税 = 0泰铢的应付增值税

However, if instead the VAT return (Por Por 36) was filed and the 7 baht paid to the Revenue Department on March 1st that 7 baht would be classified as Company A Input VAT for March and included in Company A's VAT calculation for the month of March not February.

然而，如果相反地，增值税申报表（Por Por 36）已经被提交，并且7泰铢已于3月1日支付给税务部门，那么这7泰铢将被归类为A公司3月份的进项税，并纳入A公司3月份的增值税计算中，而不是2月份。

Feb. 15 2月15日	Feb. 20 2月20日	March 1 3月1日	March 7 3月7日	March 15 3月15日	April 15 4月15日
Date of Payment 付款日期	Received 7 baht Output VAT (unrelated transaction) 收到了7泰铢的销项税（与交易无关）	Por Por 36 filed. 7 baht (Input VAT) paid to Revenue Department Por Por 36 已申报，支付7泰铢（进项税）给税务部门	Deadline for filing Por Por 36 and payment associated with Feb. 15 transaction Por Por 36 申报截止日期及与2月15日交易相关的付款	Deadline for filing Por Por 30 and payment (if any) for February Por Por 30 申报截止日期及2月份付款（如有）	Deadline for filing Por Por 30 and payment (if any) for March Por Por 30 申报截止日期及3月份付款（如有）

In this situation Company A could not offset the 7 baht received on February 20th; therefore, it would be payable for February.

在这种情况下，A公司不能抵消2月20日收到的7泰铢；因此，2月份需要支付7泰铢的增值税。

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