

PwC Tax Insight # 16/2022

Tax Update

Issued Date: 15 December 2022



关于出售上市证券的交易税

以下范围适用于:

所有客户

概要:

2022 年 11 月 29 日的内阁决议批准撤销对出售上市证券的特定营业税豁免。一旦这成为法规，出售上市证券产生的收入将缴纳特定的营业税。

关键调整

- 该条例旨在对上市证券交易征收特定营业税。该税适用于证券的总售价，税率如下（包括市政税）：
 - 2023 年 12 月 31 日之前的降低税率为 0.055%
 - 从 2024 年 1 月 1 日起的正常税率为 0.11%
- 经纪人将被指定为代表卖方提交税款的代理人。卖方没有义务对出售上市证券提交额外的纳税申报表。
- 某些类型的投资者将继续免征特定营业税，例如：
 - 在 SET 注册的做市商（仅限于由该做市商注册的证券）
 - 社会保障基金
 - 公积金
 - 养老基金
- 自法律在皇家公报上公布之日起，将有 90 天的延缓期。

此中文翻译仅供参考之用，如有歧义请以英文版为准。英文版本请见以下链接：

<https://www.pwc.com/th/en/pwc-tax-insights/2022/tax/eng/2022-pwc-tax-insight-16.pdf>

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