



低价值商品的进口增值税

以下范围适用于：

所有客户

概要

2024 年 4 月 2 日，财政部宣布，税务局将在近期提出对《税收法典》的修正案。修正案将对通过在线市场购买的低价值商品（不超过 1,500 泰铢）的进口征收 7% 的增值税 (VAT)。

1. 目前的税收法规

增值税的税收规定目前对免征关税商品免征进口增值税。根据海关法，价值不超过 1,500 泰铢（约合 40 美元）的商品免征关税。

从海外供应商处购买低价值商品的消费者无需支付 7% 的增值税，但根据泰国国内法，从泰国本地供应商处购买低价值商品的消费者需缴纳 7% 的增值税（即在泰国销售）。因此，与海外供应商相比，泰国本地供应商目前处于不利地位。

2. 新法规草案的影响

预计将发布《税收法典》修正案，以取消免征关税商品免征进口增值税的规定。这可能会影响海外供应商通过在线市场向非增值税登记泰国客户进行的销售。增值税责任预计将转移到销售低价值商品的在线市场（海外和泰国市场）。由于在线市场可能需要负责每月的增值税申报，因此该法规下可能会有额外的行政职责。

具体实施细节尚未公布，但预计税收部门将在今年 5 月向财政部提交法规草案。



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3. 我们的视角

该规定建立在经合组织建议的对低价值进口商品征收增值税的框架基础之上，将申报和缴纳义务转移给电子商务平台。

税务部制定此项规定的依据有两个方面：（i）为泰国和海外供应商在销售/进口低价商品方面提供公平的竞争环境；（ii）征收税务部门之前漏缴的低价商品进口税。

我们将继续密切关注这些事项，以了解税务局的进一步澄清。这很有可能会对未来的在线市场运营产生重大影响。

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/2024/tax/eng/2024-pwc-tax-insight-03.pdf>



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