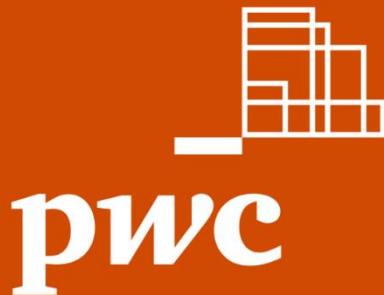




## PwC Thailand Tax Alert

#02/2025

解读新规 Paw 164/2568：增值税非应税业务的进项税分配



# 解读新规 Paw 164/2568： 增值税非应税业务的进项税分配

该快讯适用于：

所有客户

## 摘要

2025 年 2 月 5 日，泰国税务局发布了部门指令 DI Paw 164/2568，为在泰国境外销售商品的企业提供了增值税 (VAT) 相关的指引。该指令修订了原先于 1999 年 9 月 2 日发布的 DI Paw 89/2542，为在泰国境外销售商品的增值税登记企业提供了进一步的进项税分配指引。

新的规定指出，增值税登记企业应先按其增值税非应税业务收入的比例剔除相应的进项税额。剔除后，企业应根据具体情况选择依据《税法》第 82/3 条，将剩余的进项税用于在月度增值税申报表中抵扣销项税；或依据《税法》第 82/6 条，计算进项税分配。

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## 我们的观察：

- 新指引预计自 2025 年 2 月起开始影响月度增值税申报。
- 根据新指引，与增值税非应税业务收入相关的进项税必须按月剔除，不再按年度处理。此操作要求企业每月收集以下三类收入数据：1) 增值税非应税业务收入；2) 增值税应税业务收入；非增值税业务收入。这一要求与《税法》第 82/6 条及税务总局关于增值税的第 29 号公告中关于增值税与非增值税业务进项税分配的计算方法明显不同。
- 尽管 DI Paw164/2568 中明确提及的是“在境外进行商品销售”的业务，但目前尚不确定该指引是否会延伸到其他类型的增值税非应税业务。未来仍需密切关注税务局的进一步解析。



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