



信息互换的规定

以下范围适用于：

所有客户

概要：

根据第 54 号税收法案增加的《税收法典第 10ter 条》授权税务局提供信息交换，以遵守双重征税或其他国际协定的规定并促进国际关系合作，防止逃税。此法案下的信息交流必须符合内阁规章。更多详细信息，请参考我们的 [Tax Insight No. 37/2021](#)。

信息互换的规定已于 2021 年 11 月 30 日通知，并自 2021 年 11 月 9 日起生效。

根据规定，税务局有权根据以下国际协议进行信息互换：

- (1) 泰国政府与其他国家政府签订的避免双重征税和防止逃税协议或公约
- (2) 泰国贸易与其他国家贸易经济办公室签订的避免双重征税和防止逃税协议
- (3) 泰国政府加入的《税收事务行政互助多边公约》（简称“MAC”）

信息互换有以下三种类型：

1. 应要求交换信息，外国政府主管当局根据双方之间的公约向泰国主管当局要求交换信息。
2. 无要求，可交换信息，适用于税基侵蚀与利润转移兼容并蓄框架下的第五条，《反击有害税收实操》计划，参加合作国家（泰国亦是成员之一）之间的交换。
3. 自动交换信息，将根据主管当局之间的国际协议进行交换国别报告，泰国主管当局已签订交换国别报告信息交换协议。

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/2021/tax/eng/2021-pwc-tax-insight-38.pdf>



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PwC Tax Insight # 38/2021

Tax Update

Issued Date: 15 December 2021



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