



RCEP

序 言

2020年11月15日,由东盟2012年发起,历经8年、31轮正式谈判的《区域全面经济伙伴关系协定》(RCEP)在中国与东盟10国(文莱、柬埔寨、印度尼西亚、老挝、马来西亚、缅甸、菲律宾、新加坡、泰国、越南)以及澳大利亚、日本、韩国、新西兰15国领导人的共同见证下签署。

RCEP现有的15个成员国,GDP总额达26万亿美元,总人口达22.7亿,出口总额达5.2万亿美元。协定的签署,标志着当前世界上人口最多、经贸规模最大、最具发展潜力的自由贸易区正式启航。对进出口企业来说,可以在这个巨大的市场里,参与原产地的价值累积、利用统一的规则体系等降低经营成本、减少经营的不确定风险……

浙江税务主动服务国家外交外贸大局,结合自身职责,加快推进RCEP实施前的各项准备和宣传工作。此次,组织力量编写了《RCEP十五国税制概览》(中英双语版),供广大企业参考。

国家税务总局浙江省税务局国际税收管理处
国家税务总局嘉兴市税务局
2021年4月

On November 15, 2020, the Regional Comprehensive Economic Partnership Agreement (RCEP), initiated by ASEAN in 2012 and formally negotiated for 8 years and 31 rounds, was signed by China, the ten ASEAN countries (Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand, and Vietnam), Australia, Japan, Republic of Korea and New Zealand.

Currently, RCEP consists of 15 member states, with a GDP of 26 trillion US dollars, a population of 2.27 billion and a total export of 5.2 trillion US dollars. The signing of the agreement marks the official launch of the free trade zone with the largest population and trade scale, and the greatest development potential in the world. In this huge market, import and export enterprises can participate in the value accumulation from countries of origin, reduce operating costs and uncertain risks by taking advantage of a unified rule system and so on.

Serving the overall situation of China's foreign affairs and trade, Zhejiang Tax Service takes responsibility to advance the the preparation and publicity work before the RCEP's implementation. Accordingly, we completed a brochure entitled An Overview of the National Tax Systems of the 15 RCEP Member States (bilingual version in both Chinese and English) for the reference of the enterprises.

International Taxation Division, Zhejiang Provincial Tax Service, State
Taxation Administration
Jiaxing Tax Service, State Taxation Administration
April 2021



企业所得税	名义税率	25%
	申报税期限	每月或每季度：每月/季度结束后的 15 天内 年度：纳税年度结束后的五个月内
	最后纳税期限	纳税年度结束后五个月内
	预缴纳税期限	每月/季度结束后 15 天内
个人所得税	名义税率	3%—45%（累进税率）
	申报税期限	居民：取得收入的次月 15 日，次年 3 月 1 日至 6 月 30 日内申报综合所得 非居民：取得收入的次月 15 日
	最后纳税期限	与个税申报税期限一致
	预缴纳税期限	取得收入的次月 15 日
增值税标准税率		6%、9%、13%
预提税税率 (股息/利息/特许)		非居民：10%/10%/10%
企业资本利得税税率		资本利得须遵守正常的企业所得税率
个人资本利得税税率		20%
净财富/价值税名义税率		无
遗产税税率		无
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	25%
	CIT return due date	Monthly or quarterly: within 15 days following the end of each month/quarter. Annual: within five months following the end of the tax year.
	CIT final payment due date	Within five months following the end of the tax year.
	CIT estimated payment due dates	within 15 days following the end of each month/quarter.
Personal income tax (PIT)	Headline PIT rate	3%-45% (Progressive tax rate)
	PIT return due date	Resident: 15th day of the month following the month when income was received. Between 1 March and 30 June for annual reconciliation return on comprehensive income. Non-resident: 15th day of the month following the month when income was received.
	PIT final payment due date	Same as the due date for PIT return.
	PIT estimated payment due dates	15th day of the month following the month when the income was received.
Standard VAT rate		6%, 9%, 13%
WHT rates (Div/Int/Roy)		Non-resident: 10%/10%/10%
Corporate capital gains tax rate		Capital gains are subject to the normal CIT rate.
Individual capital gains tax rate		20%
Headline net wealth/worth tax rate		NA
Inheritance tax rate		NA
Gift tax rate		NA



企业所得税	名义税率	23.2%
	申报税期限	公司年度会计期结束后两个月内
	最后纳税期限	公司年度会计期结束后两个月内
	预缴纳税期限	公司会计期第六个月结束后的两个月内
个人所得税	名义税率	5%—45%（累进税率）
	申报税期限	3月15日
	最后纳税期限	3月15日
	预缴纳税期限	7月31日和11月30日
增值税标准税率		消费税：标准税率10%
预提税税率 （股息/利息/特许）		居民：20% / 20% / 0 非居民：15% / 20% / 20% （享受协定最低为10%/10%/10%）
企业资本利得税税率		资本利得须遵守正常的企业所得税率
个人资本利得税税率		出售股票所产生的收益应课税总额为20.315%（国税15.315%，地方税5%）； 出售房地产所得收益的总税率最高为39.63% （国税最高税率为30.63%，地方税最高税率为9%）
净财富/价值税名义税率		无
遗产税税率		10%—55%（累进税率）
赠与税税率		10%—55%（累进税率）



Corporate income tax (CIT)	Headline CIT rate	23.2%
	CIT return due date	Within two months after the end of company's annual accounting period.
	CIT final payment due date	Within two months after the end of company's annual accounting period.
	CIT estimated payment due dates	Within two months after the end of the sixth month of the corporation's accounting period.
Personal income tax (PIT)	Headline PIT rate	5%-45% (Progressive tax rate)
	PIT return due date	15 March
	PIT final payment due date	15 March
	PIT estimated payment due dates	31 July and 30 November
Standard VAT rate		Consumption tax: 10%
WHT rates (Div/Int/Roy)		Resident: 20% / 20% / 0; Non-resident: 15% / 20% / 20% (The minimum enjoyment agreement is 10%/10%/10%)
Corporate capital gains tax rate		Capital gains are subject to the normal CIT rate.
Individual capital gains tax rate		Gains arising from sale of stock are taxed at a total rate of 20.315% (15.315% for national tax purposes and 5% local tax). Gains arising from sale real property are taxed at a total rate of up to 39.63% (30.63% for national tax purposes and 9% local tax) depending on various factors.
Headline net wealth/worth tax rate		NA
Inheritance tax rate		10%-55% (Progressive tax rate)
Gift tax rate		10%-55% (Progressive tax rate)



企业所得稅	名义稅率	10%—25%（累進稅率）
	申報稅期限	公司年度會計期結束後三个月內
	最后納稅期限	公司年度會計期結束後三个月內（在某些情況下允許分期付款）
	預繳納稅期限	公司會計期第六个月結束後的两个月內
个人所得稅	名义稅率	6%—45%（累進稅率）
	申報稅期限	5月31日
	最后納稅期限	5月31日
	預繳納稅期限	每月一次
增值稅標準稅率		10%
預提稅稅率 （股息/利息/特許）		居民：0 / 14% / 0 非居民：20% / 20% / 20%
企業資本利得稅稅率		資本利得須遵守正常的企業所得稅稅率
個人資本利得稅稅率		資本利得須遵守正常的個人所得稅稅率
淨財富/價值稅名义稅率		无
遺產稅稅率		10%—50%（累進稅率）
贈與稅稅率		10%—50%（累進稅率）



Corporate income tax (CIT)	Headline CIT rate	10%-25% (Progressive tax rate)
	CIT return due date	Annual tax return: within three months from the end of the fiscal year.
	CIT final payment due date	Along with the filing of the returns (payment in instalments is allowed in certain cases).
	CIT estimated payment due dates	within two months from the end of the interim six-month period
Personal income tax (PIT)	Headline PIT rate	6%-45% (Progressive tax rate)
	PIT return due date	31 May
	PIT final payment due date	31 May
	PIT estimated payment due dates	Monthly
Standard VAT rate		10%
WHT rates (Div/Int/Roy)		Resident corporation : 0 / 14%/ 0; Non-resident: 20% / 20 %/20%
Corporate capital gains tax rate		Capital gains are subject to the normal CIT rate.
Individual capital gains tax rate		Capital gains are subject to the normal PIT rate.
Headline net wealth/worth tax rate		NA
Inheritance tax rate		10%-50% (Progressive tax rate)
Gift tax rate		10%-50% (Progressive tax rate)



企业 所得 税	名义税率	30%
	申报税期限	纳税年度结束后的第七个月的第 15 天内
	最后纳税期限	收入年度结束后第六个月的第一天
	预缴纳税期限	每月或每季度
个 人 所 得 税	名义税率	0—45%（累进税制）
	申报税期限	10 月 31 日
	最后纳税期限	按税务机关通知书中期限
	预缴纳税期限	按季度支付预扣付款，通常截止日期为 10 月 28 日，2 月 28 日，4 月 28 日和 7 月 28 日
增值税标准税率		商品和服务税：10%
预提税税率 (股息/利息/特许)		居民：0/0/0 非居民：30% / 10% / 30% (享受协定最低为 15% / 10% / 10%)
企业资本利得税税率		资本利得须遵守正常的企业所得税率
个人资本利得税税率		资本利得须遵守正常的个人所得税率
净财富/价值税名义税率		无
遗产税税率		无
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	30%
	CIT return due date	15th day of the seventh month following the end of the income year.
	CIT final payment due date	First day of the sixth month following the end of the income year.
	CIT estimated payment due dates	Monthly or quarterly.
Personal income tax (PIT)	Headline PIT rate	0-45% (Progressive tax rate)
	PIT return due date	31 October
	PIT final payment due date	As stated on the assessment notice.
	PIT estimated payment due dates	PAYG on a quarterly basis: 28 October, 28 February, 28 April, and 28 July.
Standard VAT rate		Goods and services tax: 10%
WHT rates (Div/Int/Roy)		Resident: 0 / 0 / 0 Non-resident: 30% / 10% / 30% (The minimum enjoyment agreement is 15% / 10% / 10%)
Corporate capital gains tax rate		Capital gains are subject to the normal CIT rate.
Individual capital gains tax rate		Capital gains are subject to the normal PIT rate.
Headline net wealth/worth tax rate		NA
Inheritance tax rate		NA
Gift tax rate		NA



企 业 所 得 税	名义税率	28%
	申报税期限	会计结算日在 10 月 1 日-3 月 31 日：7 月 7 日之前申报；会计结算日在 4 月 1 日-9 月 30 日：结算日后第 4 个月的第 7 日之前申报。若委托有资质的税务代理协助申报，有关申报的截至日期可以延长至下一年的 3 月 31 日
	最后纳税期限	会计结算日在 3 月 31 日-9 月 30 日：2 月 7 日之前；其他会计结算日期：结算日后第 11 个月的第 7 日之前。若委托有资质的税务代理协助缴纳，有关缴纳的截至日期可以相应延长 2 个月
	预缴纳税期限	在标准模式下，预缴税一般分三期缴付： 1. 会计结算日期前第 7 个月的第 28 天 2. 会计结算日期前的第 3 个月的第 28 天 3. 会计结算日期后的每月的第 28 天
个 人 所 得 税	名义税率	10.5%-33%(从 2021 年 4 月 1 日最高税率由 33%调整为 39%)
	申报税期限	7 月 7 日
	最后纳税期限	跟企业所得税一致
	预缴纳税期限	跟企业所得税一致
增值税标准税率		货物和服务税：15%
预提税税率 (股息/利息/特许)		居民：33% / 28% / 0 非居民：30% / 15% / 15%
企业资本利得税税率		新西兰没有资本利得税，除了少数例外，公司获得的资本利得通常会在被作为股息发放给股东时征税。
个人资本利得税税率		无
净财富/价值税名义税率		无
遗产税税率		无
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	28%
	CIT return due date	7 July (for 1 October - 31 March balance dates). For balance dates between 1 April - 30 September, the due date is the seventh day of the fourth month following balance date. The filing date for taxpayers linked to a tax agent is extended to 31 March of the following year.
	CIT final payment due date	7 February (for 31 March - 30 September balance dates). For other balance dates, terminal tax payments are generally due on seventh day of 11th month following balance date. The terminal tax due date is extended by two months for taxpayers linked to a tax agent.
	CIT estimated payment due dates	Under the standard method, provisional tax payments are generally due in three instalments: (i) 28th day of seventh month before balance date. (ii) 28th day of third month before balance date. (iii) 28th day of month following balance date.
Personal income tax (PIT)	Headline PIT rate	10.5%-33%(33% rising to 39% from 1 April 2021)
	PIT return due date	7 July
	PIT final payment due date	Same as CIT
	PIT estimated payment due dates	Same as CIT
Standard VAT rate		Goods and services tax (GST): 15%
WHT rates (Div/Int/Roy)		Resident: 33% / 28% / 0; Non-resident: 30%/ 15 %/ 15%
Corporate capital gains tax rate		New Zealand does not have a comprehensive capital gains tax. However, capital gains derived by a company will generally be taxed as dividends on distribution to shareholders, subject to certain exceptions.
Individual capital gains tax rate		NA
Headline net wealth/worth tax rate		NA
Inheritance tax rate		NA
Gift tax rate		NA



企业所得稅	名义稅率	2020—2021 财年：22% 2022 财年以后：20%
	申报稅期限	会计年度结束后的第四个月末
	最后納稅期限	提交 CIT 申报表之前的任何时间
	预繳納稅期限	次月的 15 日之前
个人所得稅	名义稅率	5%—30%（累進稅率）
	申报稅期限	日历年结束后的第三个月末
	最后納稅期限	日历年结束后第三个月末, 提交納稅申报表前
	预繳納稅期限	取得收入次月的 15 号
增值稅标准稅率		10%
预提稅稅率 (股息/利息/特許)		居民：0% / 20%、15% / 15% 非居民：20% / 20% / 20%
企业資本利得稅稅率		除出售土地和建筑物以及交易所买卖的股份外，資本收益应遵守正常的企业所得税率
个人資本利得稅稅率		資本收益应遵循正常的个税稅率, 但土地和建筑物的出售以及交易所交易的股票除外
净財富/價值稅名义稅率		无
遺產稅稅率		无
贈与稅稅率		无



Corporate income tax (CIT)	Headline CIT rate (%)	Fiscal year 2020-2021: 22% Fiscal year 2022 onwards: 20%
	CIT return due date	The end of the fourth month after the book year end.
	CIT final payment due date	Anytime prior to the submission of the CIT return.
	CIT estimated payment due dates	Monthly, by the 15th day of following month.
Personal income tax (PIT)	Headline PIT rate (%)	5%-30% (Progressive tax rate)
	PIT return due date	The end of the third month after the calendar year end.
	PIT final payment due date	The end of the third month after the calendar year end before filing the tax return.
	PIT estimated payment due dates	15th day of the month following the month when the income was received.
Standard VAT rate (%)		10%
WHT rates (%) (Div/Int/Roy)		Resident: 0/ 20% or 15 %/ 15% Non-resident: 20% / 20% / 20%
Corporate capital gains tax rate (%)		Capital gains are subject to the normal CIT rate, except for sale of land and buildings and exchange-traded shares
Individual capital gains tax rate (%)		Capital gains are subject to the normal PIT rate, except for sale of land and buildings and exchange-traded shares
Headline net wealth/worth tax rate (%)		NA
Inheritance tax rate (%)		NA
Gift tax rate (%)		NA



企业所得稅	名义税率	24%
	申报稅期限	財政年度结束后七个月内
	最后納稅期限	財政年度结束后七个月内的最后一天
	預繳納稅期限	預繳稅分十二个月分期繳納
个人所得稅	名义税率	居民：0—30%（累进税率） 非居民：30% / 15% / 10%
	申报稅期限	4 月 30 日（无商业活动收入）和 6 月 30 日（有商业活动）
	最后納稅期限	4 月 30 日（无商业活动收入）和 6 月 30 日（有商业活动收入）
	預繳納稅期限	通过强制扣除的方式，在下个月的 15 日前从雇员的每月薪酬中征收稅款
增值稅标准稅率		銷售稅：10% / 5% 服務稅：6%
預提稅稅率 （股息/利息/特許）		居民：0 / 0 / 0 非居民：0/ 15% / 10%
企业資本利得稅稅率		一般而言，資本資產收益無需繳稅，但處置位于马来西亚的房地產所得收益則需繳納 RPGT 稅（最高 30%）
个人資本利得稅稅率		一般而言，資本資產收益無需繳稅，但處置位于马来西亚的房地產所得收益則需繳納 RPGT 稅（最高 30%）。
淨財富/價值稅名义稅率		无
遺產稅稅率		无
贈與稅稅率		无



Corporate income tax (CIT)	Headline CIT rate (%)	24%
	CIT return due date	Within seven months from the date of closing of accounts.
	CIT final payment due date	Last day on expiry of seven months from the date upon which the accounts are closed.
	CIT estimated payment due dates	Advance tax is paid by 12 monthly instalments.
Personal income tax (PIT)	Headline PIT rate (%)	Residents: 0-30%(Progressive tax rate) Non-residents: 30%/ 15% /10%
	PIT return due date	30 April (without business income) and 30 June (with business income)
	PIT final payment due date	30 April (without business income) and 30 June (with business income)
	PIT estimated payment due dates	Taxes are collected from employees through compulsory monthly deductions from remuneration by the 15th day of the following month.
Standard VAT rate (%)		Sales tax: 10%/5%; Service tax: 6%
WHT rates (%) (Div/Int/Roy)		Resident: 0 / 0 / 0; Non-resident: 0 /15% / 10%
Corporate capital gains tax rate (%)		Generally, gains on capital assets are not subject to tax, except for gains arising from the disposal of real property situated in Malaysia, which is subject to RPGT (up to 30%).
Individual capital gains tax rate (%)		Generally, gains on capital assets are not subject to tax, except for gains arising from the disposal of real property situated in Malaysia, which is subject to RPGT (up to 30%).
Headline net wealth/worth tax rate (%)		NA
Inheritance tax rate (%)		NA
Gift tax rate (%)		NA



企业所得税	名义税率	30% (从 2021 年开始每两年税率将减少 2%，直到 2029 年达到 20%)
	申报税期限	季度申报表：前三个季度结束之日起的 60 天内； 年度申报表：纳税年度结束后的第四个月的第 15 日之前。
	最后纳税期限	纳税年度结束后的第四个月的第 15 天。
	预缴纳税期限	每季度后 60 天内支付季度分期付款。
个人所得税	名义税率	0—35% (累进税率)
	申报税期限	4 月 15 日之前
	最后纳税期限	4 月 15 日之前
	预缴纳税期限	对于雇员，菲律宾遵循预扣体系，通过当地雇主预提税款的机制来执行。根据这一机制，雇主（当地公司）有责任每月代扣代缴雇员的薪酬税。此外税法要求在年底（12 月）对收入和预提进行汇算清缴。
增值税标准税率		12%
预提税税率 (股息/利息/特许)		居民：0/ 10%、15%、20% / 20% 非居民：15%、30% / 10%、20% / 30%
企业资本利得税税率		适用正常企税税率，例外情况：6% / 5 % / 10% / 15%
个人资本利得税税率		适用正常的个税税率，例外情况：6% / 15%
净财富/价值税名义税率		无
遗产税税率		菲律宾没有遗产税。但是，对已故纳税人的资产征收 6% 的不动产税。
赠与税税率		6%



Corporate income tax (CIT)	Headline CIT rate (%)	30%(reduced by 2% every two years from 2021 until it reaches 20% in 2029)
	CIT return due date	Quarterly return: Within 60 days from the close of each of the first three quarters. Annual return: On or before the 15th day of the fourth month following the close of the taxable year.
	CIT final payment due date	On the 15th day of the fourth month following the close of the taxable year.
	CIT estimated payment due dates	Quarterly instalments paid within 60 days after each quarter.
Personal income tax (PIT)	Headline PIT rate (%)	0-35%(Progressive tax rate)
	PIT return due date	15 April
	PIT final payment due date	15 April
	PIT estimated payment due dates	For employees, the Philippines follows the PAYE system, which is carried out by the local employer through the WHT mechanism. Under this system, it is the responsibility of the employer (local company) to withhold and remit taxes on the compensation of its employees on a monthly basis. Further, our tax regulations require an annualisation of income and WHTs to be performed at year end (December).
Standard VAT rate (%)		12%
WHT rates (%) (Div/Int/Roy)		Resident: 0 / 10%, 15%, or 20% / 20%; Non-resident: 15% or 30 %/ 10% or 20 %/ 30%
Corporate capital gains tax rate (%)		subject to the normal CIT rate, except for : 6% / 5 % / 10% /15%
Individual capital gains tax rate (%)		subject to the normal PIT rate, except for : 6% / 15%
Headline net wealth/worth tax rate (%)		NA
Inheritance tax rate (%)		There is no inheritance tax in the Philippines. However, an estate tax of 6% is imposed on the assets of the decedent taxpayer.
Gift tax rate (%)		6%



企业所得税	名义税率	20%
	申报税期限	公司年度会计期结束后 150 天内
	最后纳税期限	公司年度会计期结束后 150 天内
	预缴纳税期限	公司会计期第六个月结束后的两个月内
个人所得税	名义税率	5%—35%（累进税率）
	申报税期限	3 月 31 日
	最后纳税期限	3 月 31 日
	预缴纳税期限	无（某些业务收入除外，上半年收入税必须在每年 9 月 30 日之前缴纳）
增值税标准税率		7%
预提税税率 （股息/利息/特许）		居民：10% / 1% / 3% 非居民：10% / 15% / 15%
企业资本利得税税率		资本利得须遵守正常的企业所得税税率
个人资本利得税税率		资本利得须遵守正常的个人所得税税率
净财富/价值税名义税率		无
遗产税税率		5% / 10%
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	20%
	CIT return due date	Within 150 days from the closing date of the accounting period.
	CIT final payment due date	Within 150 days from the closing date of the accounting period.
	CIT estimated payment due dates	Within two months after the end of the first six months of the accounting period.
Personal income tax (PIT)	Headline PIT rate	5%-35%(Progressive tax rate)
	PIT return due date	31 March
	PIT final payment due date	31 March
	PIT estimated payment due dates	NA (except for certain business income, when tax on the income for the first half-year must be paid by 30 September each year)
Standard VAT rate		7%
WHT rates (Div/Int/Roy)		Resident: 10% / 1% / 3%; Non-resident: 10% / 15 %/ 15%
Corporate capital gains tax rate		Capital gains are subject to the normal CIT rate.
Individual capital gains tax rate		Capital gains are subject to the normal PIT rate.
Headline net wealth/worth tax rate		NA
Inheritance tax rate		5%/10%
Gift tax rate		NA



企业所得税	名义税率	17%
	申报税期限	11 月 30 日
	最后纳税期限	收到所得税评估通知后一个月内
	预缴纳税期限	公司年度会计期结束后三个月内,企业可以于会计期间结束后一个月内进行首次分期付款或按照分期计划缴纳税款
个人所得税	名义税率	0—22% (累进税率)
	申报税期限	4 月 15 日 (电子申报表截止期限为 4 月 18 日)
	最后纳税期限	收到评估通知后一个月内
	预缴纳税期限	纳税人可以申请每月分期付款
增值税标准税率		7%
预提税税率 (股息/利息/特许)		居民: 无 非居民: 0 / 15% / 10%
企业资本利得税税率		无
个人资本利得税税率		无
净财富/价值税名义税率		无
遗产税税率		无
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	17%
	CIT return due date	30 November
	CIT final payment due date	Within one month after the service of the notice of assessment.
	CIT estimated payment due dates	The estimate of chargeable income must be submitted within three months from the company's financial year end. The estimated tax is then payable within one month from the service of the notice of assessment or in instalments in accordance with an instalment payment plan.
Personal income tax (PIT)	Headline PIT rate	0-22%(Progressive tax rate)
	PIT return due date	15 April (18 April if filed electronically)
	PIT final payment due date	Within one month of the date of the assessment.
	PIT estimated payment due dates	Monthly
Standard VAT rate		7%
WHT rates (Div/Int/Roy)		Resident: NA; Non-resident: 0 / 15% / 10%
Corporate capital gains tax rate		NA
Individual capital gains tax rate		NA
Headline net wealth/worth tax rate		NA
Inheritance tax rate		NA
Gift tax rate		NA



企 业 所 得 税	名义税率	18.5%
	申报税期限	6 月 30 日
	最后纳税期限	6 月 30 日
	预缴纳税期限	纳税年度结束后的 3 个月内
个 人 所 得 税	名义税率	无
	申报税期限	无
	最后纳税期限	无
	预缴纳税期限	无
增值税标准税率		无
预提税税率 (股息/利息/特许)		居民：18.5% / 18.5% / 18.5% 非居民：0% / 2.5% / 10%
企业资本利得税税率		无
个人资本利得税税率		无
净财富/价值税名义税率		无
遗产税税率		无
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	18.5%
	CIT return due date	June 30
	CIT final payment due date	June 30
	CIT estimated payment due dates	Within 3 months after the end of the income year
Personal income tax (PIT)	Headline PIT rate	NA
	PIT return due date	NA
	PIT final payment due date	NA
	PIT estimated payment due dates	NA
Standard VAT rate		NA
WHT rates (Div/Int/Roy)		Resident: 18.5% / 18.5% / 18.5% Non-resident: 0% / 2.5% / 10%
Corporate capital gains tax rate		NA
Individual capital gains tax rate		NA
Headline net wealth/worth tax rate		NA
Inheritance tax rate		NA
Gift tax rate		NA



企业所得稅	名义稅率	20%
	申報稅期限	在納稅年度終了后 3 個月內
	最后納稅期限	在納稅年度終了后 3 個月內
	預繳納稅期限	次月 20 日內
个人所得稅	名义稅率	0—20%（累進稅率）
	申報稅期限	次月的 20 日內
	最后納稅期限	无
	預繳納稅期限	无
增值稅标准稅率		10%
預提稅稅率 （股息/利息/特許）		居民：20%/ 15% / 15% 非居民：14% / 14% / 14%
企业資本利得稅稅率		資本利得須遵守正常的企业所得稅率
个人資本利得稅稅率		20%（2022 年 1 月开始实施）
淨財富/價值稅名义稅率		位于柬埔寨境内的不动产，应在每个納稅年度 9 月 30 日之前对其價值超过 1 亿瑞尔（或 2 万 5 千美元）的部份，繳納 0.1%的財產稅。
遺產稅稅率		无
贈與稅稅率		无



Corporate income tax (CIT)	Headline CIT rate	20%
	CIT return due date	Within three months of company's year end.
	CIT final payment due date	Within three months of company's year end.
	CIT estimated payment due dates	Monthly : 20th day of the following month
Personal income tax (PIT)	Headline PIT rate	0-20% (Progressive tax rate)
	PIT return due date	Monthly : 20th day of the following month
	PIT final payment due date	NA
	PIT estimated payment due dates	NA
Standard VAT rate		10%
WHT rates (Div/Int/Roy)		Resident: 20%/ 15% / 15% Non-resident: 14 %/ 14% / 14%
Corporate capital gains tax rate		Capital gains are subject to the standard CIT rate.
Individual capital gains tax rate		20% - Being postponed until January 2022.
Headline net wealth/worth tax rate		For real estate located in Cambodia, 0.1% property tax shall be paid on the part of its value exceeding 100 million Riel (or \$25000) before September 30 of each tax year.
Inheritance tax rate		NA
Gift tax rate		NA



企业所得税	名义税率	20%
	申报税期限	1 月 20 日和 3 月 31 日（为财务报表申报日）
	最后纳税期限	税务评估后 15 个工作日
	预缴纳税期限	7 月 20 日和下一年的 1 月 20 日
个人所得税	名义税率	0—25%（累进税率）
	申报税期限	每月：次月 20 日内 年度：3 月 31 日
	最后纳税期限	从收到税务机关的纳税表格之日起 15 个工作日
	预缴纳税期限	每月应于次月的 20 日前支付
增值税标准税率		10%
预提税税率 （股息/利息/特许）		居民：10% / 10% /5% 非居民：10% / 10% /5%
企业资本利得税税率		无
个人资本利得税税率		无
净财富/价值税名义税率		无
遗产税税率		无
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	20%
	CIT return due date	20 January (previously 10 January) and 31 March (for financial statements)
	CIT final payment due date	15 working days after tax assessment
	CIT estimated payment due dates	Due on 20 July and 20 January of following year in advance
Personal income tax (PIT)	Headline PIT rate	0-25%(Progressive tax rate)
	PIT return due date	Monthly: 20th day of the following month; Annual: 31 March
	PIT final payment due date	15 working days from the date of receipt of tax payment form from tax authority
	PIT estimated payment due dates	Payable monthly in advance due on the 20th day of the following month
Standard VAT rate		10%
WHT rates (Div/Int/Roy)		Resident: 10% / 10% / 5%; Non-resident: 10 %/ 10 %/ 5%
Corporate capital gains tax rate		NA
Individual capital gains tax rate		NA
Headline net wealth/worth tax rate		NA
Inheritance tax rate		NA
Gift tax rate		NA



企业所得税	名义税率	25%
	申报税期限	纳税年度结束后三个月内
	最后纳税期限	自税务局发出通知起 21 天之内
	预缴纳税期限	按季度分期付款
个人所得税	名义税率	0—25%（累进税率）
	申报税期限	纳税年度结束后三个月内
	最后纳税期限	自税务局发出通知起 21 天之内
	预缴纳税期限	就业收入：从发薪日起 15 天 资本利得税：自交易之日起 30 天； 其他收入：每季度
增值税标准税率		缅甸没有增值税。缅甸的间接税是商业税，一般税率为 5%。
预提税税率 (股息/利息/特许)		居民：0/0/10% 非居民：0/15%/15%
企业资本利得税税率		非石油和天然气部门为 10%； 石油和天然气行业为 40%—50%（累进税率）
个人资本利得税税率		10%
净财富/价值税名义税率		无
遗产税税率		无
赠与税税率		无



Corporate income tax (CIT)	Headline CIT rate	25%
	CIT return due date	Within three months from the end of the financial year.
	CIT final payment due date	Within 21 days from the date of notice issued by the IRD.
	CIT estimated payment due dates	Advance payments are made in quarterly instalments.
Personal income tax (PIT)	Headline PIT rate	0-25%(Progressive tax rate)
	PIT return due date	Within three months from the end of the income year.
	PIT final payment due date	Within 21 days from the date of notice issued by the IRD.
	PIT estimated payment due dates	Employment income: 15 days from the pay day; Capital gains tax: 30 days from the transaction date; Other income: Quarterly
Standard VAT rate		There is no VAT in Myanmar. The indirect tax in Myanmar is commercial tax, with the general rate of 5%.
WHT rates (Div/Int/Roy)		Resident: 0 / 0 / 10% Non-resident: 0 / 15% / 15%
Corporate capital gains tax rate		10% for non-oil and gas sector; 40% to 50% for oil and gas sector
Individual capital gains tax rate		10%
Headline net wealth/worth tax rate		NA
Inheritance tax rate		NA
Gift tax rate		NA



企业所得税	名义税率	20%
	申报税期限	下个财政年度第 3 个月的最后一天
	最后纳税期限	下个财政年度第 3 个月的最后一天
	预缴纳税期限	按季缴纳，在下个季度的 30 天内
个人所得税	名义税率	居民：就业收入累进税率 5%–35%， 非居民：就业收入统一税率 20%，
	申报税期限	对工资薪金的预扣税：每月申报的，最迟在下个月的 20 日之前申报；按季度申报的，最迟在下一季度的第一个月的 30 号之前申报 年度最终纳税申报表：下一税务年度第 3 个月的最后一天内提交。
	最后纳税期限	与提交年度最终纳税申报表的截止日期相同
	预缴纳税期限	与提交每月或季度纳税申报表的截止日期相同
增值税标准税率		10%
预提税税率 (股息/利息/特许)		0/5%/10%
企业资本利得税税率		资本利得须遵守正常的企业所得税率
个人资本利得税税率		出售有价证券为销售收益的 0.1%
净财富/价值税名义税率		无
遗产税税率		10%
赠与税税率		10%



Corporate income tax (CIT)	Headline CIT rate	20%
	CIT return due date	the last day of the 3rd month of the following financial year.
	CIT final payment due date	the last day of the 3rd month of the following financial year.
	CIT estimated payment due dates	Quarterly payments must be made no later than the 30th day of the next quarter.
Personal income tax (PIT)	Headline PIT rate	Resident: Progressive rates up to 35% for employment income; Non-resident: A flat tax rate of 20% for employment income;
	PIT return due date	For employment income, tax has to be declared provisionally on a monthly or quarterly basis by the 20th day of the following month or by the last day of the 1st month following the reporting quarter, respectively. An annual final tax return must be submitted by the last day of the 3rd month of the following tax year.
	PIT final payment due date	the same as the deadline of submission of the annual final tax return
	PIT estimated payment due dates	the same with the deadline of submission of the monthly or quarterly tax return.
Standard VAT rate		10%
WHT rates (Div/Int/Roy)		0/5%/10%
Corporate capital gains tax rate		Capital gains are subject to the normal CIT rate
Individual capital gains tax rate		The sale of securities is 0.1% of the sale proceeds
Headline net wealth/worth tax rate		NA
Inheritance tax rate		10%
Gift tax rate		10%