KPMG

Excise and ESG Tax Services

KPMG in Thailand



In today's evolving regulatory landscape, both excise and ESG taxes play an important role in shaping consumer behavior and limiting consumption on certain goods which may cause a diverse impact on significant social, health of consumers or environmental. These taxes are primarily levied on certain goods such as oil and petroleum products, tobacco, alcohol, vehicles and carbon-intensive products. These taxes may lead to unexpected tax liabilities and adverse effects on corporate reputation. Thus, specific industries should reassess their business models or product line and consider the consequent tax implications and compliance requirements as part of their business planning process.

Excise tax

Excise tax plays an important role in regulating the national consumption by targeting specific goods and services, such as luxury goods, products with special government benefits, and those with environmental consideration.

Our professional services

Business establishment and investment in Thailand

We provide end-to-end solutions, from excise tax planning and registrations to excise tax incentives, compliance, and risk management.

Excise compliance work

We help businesses understand and fulfill their responsibilities under the Excise Act, including product and price registration for excise tax, monthly inventory report submissions and excise tax payments.

Excise compliance health check and risk profile

We assess businesses' excise compliance level and key risk areas and tailored recommendations for improvement.

Excise tax incentives

We help businesses in understanding, identifying, and applying for tax incentives aligned with their business model to enhance the company's benefit, including excise tax exemption, reduction, zero-tax privileges, and refunds.

Excise assessment and appeal resolution

We support businesses in managing excise assessments and finding resolutions to issues such as excise investigations, audits, rulings, penalty waivers and surcharges.

Training

We deliver training programs and guidance on excise compliance, including company registration, recommended retail selling price registration, and monthly filings of excise tax, helping the team leverage excise tax exemption privileges and navigate regulations confidently.

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ESG tax

As global attention shifts towards environmental sustainability, many countries are increasingly implementing tax measures focused on reducing environmental impact by:

- taxing specific goods such as fuel, oil and petroleum products
- promoting investments in green energy, such as electric vehicles and batteries, to support renewable energy development and reduce reliance on traditional fuels

Our professional services



Climate policies impact and risk management

We help businesses understand, identify, and assess risks associated with existing or upcoming climate policies, focusing on industry-specific environmental tax-related regulations and policies, and provide suggestions to mitigate potential risks and exposures.

Implementation support

We support businesses in understanding and complying with local and international regulatory requirements, as well as leveraging available incentives and government grants.

Sustainable supply chain planning

We support businesses on their decarbonization journeys by analyzing and identifying opportunities to enhance operational sustainability and manage the impacts of tax and non-tax exposures across the whole supply chain.

ESG tax health check

We conduct ESG tax health checks to enhance business operations' compliance with ESG-related tax regulations, and other taxes such as corporate tax, customs and excise compliance for effective governance.

Handbook

We work with businesses at all stages to develop guidance/compliance handbooks for operations from an ESG tax perspective, both internationally and locally.

Awareness training

We organize both virtual and on-site training sessions to create awareness and understanding of ESG-related tax regulations and their implications for business, covering policies and regulations in Thailand and abroad.

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Contact us

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