

東南亞經營電商的挑戰及機遇分享







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分享內容

- ▶泰國電商市場和稅務問題
- ▶越南電商市場和稅務問題
- ▶馬來西亞電商市場和稅務問題
- ▶印尼電商市場和稅務問題
- >RCEP 協議對跨境電商的影響
- > 在印尼經營電商的機遇

如何選擇跨境電商市場?

- ▶目標市場:在選擇跨境銷售的國家,要考量消費力、網絡 滲透率、政策法規等
- >銷售方式:自設網站,還是透過電商平台販賣產品
- ▶營銷方式:選擇適合當地文化的行銷方式,打開知名度
- ▶營運支援:金流、物流、客流

泰國電商市場

泰國是東南亞第二大經濟體,僅次於印尼。它擁有最多的網路用戶,其電商用戶數量為1210萬,到2021年預計增加180萬用戶在線購物,在三年內這1390萬電商用戶為總人口的24.5%。

- ▶超過90%的泰國互聯網用戶在線搜索新產品和服務
- ▶超過85%的泰國互聯網用戶訪問過電商網店,而82%的用戶通過線 上銷售渠道購買產品
- ▶超過3,980萬泰國人正在使用數位支付方式,包括電子錢包,提示付款,直接信用卡支付等
- ▶B2C(企業對客戶)電子商務的價值約為55億美元,並且每年以14%的速度增長

泰國電商市場

SEP 2019

E-COMMERCE ACTIVITIES IN THAILAND

PERCENTAGE OF INTERNET USERS AGED 16 TO 64 WHO REPORT PERFORMING EACH ACTIVITY IN THE PAST MONTH [SURVEY BASED]



SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY



VISITED AN ONLINE RETAIL STORE OR SITE (ANY DEVICE)

PURCHASED A PRODUCT OR SERVICE ONLINE (ANY DEVICE)

MADE AN ONLINE **PURCHASE VIA A LAPTOP** OR DESKTOP COMPUTER MADE AN ONLINE PURCHASE VIA A MOBILE PHONE







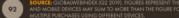


91%

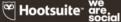
85%

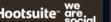
28%

74%



SOURCE: GIOBA(WEBINDEX [QZ 2019], FIGURES REPRESENT THE FINDINGS OF A BROAD SURVEY OF INTERNET USERS AGED 16-64. NOTE: FIGURES FOR PURCHASES MADE ON COMPUTERS AND MOBILE DEVICES MAY SUM TO MORE THAN THE FIGURES FOR PURCHASES MADE ON ANY DEVICE, AND / OR TO MORE THAN 100%, BECAUSE SOME INDIVIDUALS MAY HAVE MADE





JAN 2021

ECOMMERCE ACTIVITY OVERVIEW

PERCENTAGE OF INTERNET USERS AGED 16 TO 64 THAT HAS PERFORMED EACH ACTIVITY IN THE PAST MONTH



SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY (ANY DEVICE)



VISITED AN ONLINE

USED A SHOPPING APP ON A MOBILE PHONE OR ON A TABLET



PURCHASED A **PRODUCT ONLINE** VIA A MOBILE PHONE











84.9%

83.4%

83.6%

74.2%





泰國經營跨境電商

在泰國設立公司經營電商

- ▶註冊有限公司 最低資本額為200萬泰銖,必須要有泰國人股東持有超過51%股權,然後再申請電商牌照
- ▶註冊全下資公司 必須預先獲得投資委員會 (Board of Investment ("BOI")) 批准外商經營許可、最少有2位發起人,而且BOI有權重定資本金融,有些行業是不獲批准
- ▶銀行開戶-個人開戶不容易,開公司賬戶亦審查嚴格

尋找代營運中介在泰國經營電商

泰國經營跨境電商

- ▶所有廣告必須遵守相關法規,如消費者保護法等
- ▶所有電子交易必須遵守電子交易法規進行
- ➤電商入口產品需事先申請泰國工業標準 (TISI) 驗證證書
- ▶由於信用卡普及率很低,網上平台購物,主要仍是貨到付款佔60%

泰國跨境電商稅務問題

- ▶增值稅 (Value Aided Tax) 現時產品價值低於1500泰銖,泰國海關可免徵 7% VAT。泰國稅務局正準備修改稅例,由2021年9月1日起,所有國外電商入貨品均需徵收VAT增值稅
- ➤企業所得稅 (Corporate Income Tax) 10%
- ➤通過國際快遞寄運貨物到泰國,一般清關需要1-3個工作日,只要填寫貨物名稱清晰,快遞公司都會代辦



越南電商市場

越南是電商發展最快的市場之一,在東南亞地區排名第三。越南政府設定到 2025 年目標, 55 %的人口參加網上購物,年人均商品和服務消費達 600 美元。 B2C 電子商務銷售額每年增長 25 %,市場規模達 350 億美元,占全國零售產品和服務消費總額的 10 %。

- ▶2019 年,越南 B2C 電商銷售額達 100.8 億美元,占全國零售產品和消費服務總額的 4.9 %,網上購物參與者占人口比例達到 42 %
- ▶在疫情早期階段(2020年2月至4月),與電商相關的企業中有57%的企業報告其收入同比增長不足30%,甚至負增長;但仍有24%的業務收入比同比增長超過51%。

越南電商市場

SEP 2019

E-COMMERCE ACTIVITIES IN VIETNAM

PERCENTAGE OF INTERNET USERS AGED 16 TO 64 WHO REPORT PERFORMING EACH ACTIVITY IN THE PAST MONTH [SURVEY BASED]



SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY

89%

SITE (ANY DEVICE)

VISITED AN ONLINE **RETAIL STORE OR**







78%

PURCHASED A PRODUCT OR SERVICE ONLINE (ANY DEVICE)

MADE AN ONLINE **PURCHASE VIA A LAPTOP** OR DESKTOP COMPUTER MADE AN ONLINE **PURCHASE VIA A** MOBILE PHONE



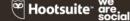




40%

58%







JAN 2021

ECOMMERCE ACTIVITY OVERVIEW

PERCENTAGE OF INTERNET USERS AGED 16 TO 64 THAT HAS PERFORMED EACH ACTIVITY IN THE PAST MONTH



SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY (ANY DEVICE)



VISITED AN ONLINE **RETAIL SITE OR STORE** (ANY DEVICE)



PURCHASED A **PRODUCT ONLINE** (ANY DEVICE)





USED A SHOPPING

APP ON A MOBILE

PHONE OR ON A TABLET





85.5%

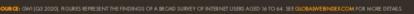
77.3%

68.5%

78.7%

61.4%



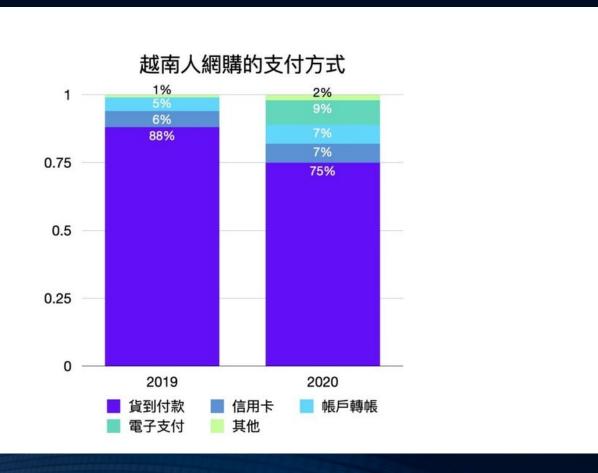






越南電商市場

網上消費支付方式分析:



越南經營跨境電商

在越南設立外商公司經營電商

- ▶註冊外資有限公司 最低註冊資金為10萬美元,而且要求 資金必須到位
- ▶公司註冊成本從4,000美元起
- ▶註冊時間需要最少三個月

尋找代營運中介在越南經營電商

越南跨境電商稅務問題

- ▶增值稅 (Value Aided Tax) 商品種類,增值稅為 10%
- ▶企業所得稅 (Corporate Income Tax) 稅率為10%
- ▶進口關稅 按產品類別及出口國家而定
- ▶外國承包商稅 (Foreign Contractor Tax) 稅率為10% 須繳納FCT之支付款項包括利息 、特許權使用費、服務費、租賃、保險費、運輸費、證券轉讓 收入、在越南境內供應貨物或與在越南所提供關聯服務
- ▶通過國際快遞寄運貨物到越南,讓快遞公司協助代辦清關手續。若貨物從香港寄往越南,越南海關根據中國香港與東南亞國家聯盟的自由貿易協定稅率處理清關



馬來西亞電商市場

馬來西亞在2019年的電子商務市場規模達到35億美元,預計在 2025年達到110億美元,占馬來西亞互聯網經濟市場規模的42%左右。馬來西亞擁有近2,500萬活躍網路用戶(佔總人口79%)。

馬來西亞電商業,最近五年都是呈爆發性成長。尤其今年疫情帶動電商業績,甚至許多品牌短期內衝到幾百趴的業績成長。

馬來西亞消費者可說是「什麼都在網路上買」,通常平台上賣最好的大部分是美妝、鞋包、服飾等時尚用品,以及幫寶適尿布等民生必需品。也有越來越多消費者開始在網路上買日用品,巧克力、飲料、泡麵、奶粉...,甚至汽車零件和工業用品,也會在網路上選購。

馬來西亞電商市場

SEP 2019

E-COMMERCE ACTIVITIES IN MALAYSIA



PERCENTAGE OF INTERNET USERS AGED 16 TO 64 WHO REPORT PERFORMING EACH ACTIVITY IN THE PAST MONTH [SURVEY BASED]

SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY

91%



VISITED AN ONLINE RETAIL STORE OR SITE (ANY DEVICE)



80%

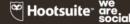
PURCHASED A PRODUCT OR SERVICE ONLINE (ANY DEVICE)



MADE AN ONLINE MADE AN ONLINE PURCHASE VIA A LAPTOP **PURCHASE VIA A** OR DESKTOP COMPUTER MOBILE PHONE



62%



JAN 2021

ECOMMERCE ACTIVITY OVERVIEW

PERCENTAGE OF INTERNET USERS AGED 16 TO 64 THAT HAS PERFORMED EACH ACTIVITY IN THE PAST MONTH



SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY (ANY DEVICE)



VISITED AN ONLINE

RETAIL SITE OR STORE

(ANY DEVICE)



USED A SHOPPING APP ON A MOBILE PHONE OR ON A TABLET











91.8%

91.1%

88.3%

82.9%

68.4%



OURCE: GWI [Q3 2020]. FIGURES REPRESENT THE FINDINGS OF A BROAD SURVEY OF INTERNET USERS AGED 16 TO 64. SEE GLOBALWEBINDEX.COM FOR MORE DETAILS.





馬來西亞經營跨境電商

在馬來西亞設立外商公司經營電商

- ▶註冊外資有限公司 最低註冊資金為3,000馬幣,而且要求資金必須到位,但批發和貿易行業要求註冊資金最少為50萬馬幣,而且必須事先獲Ministry of Consumerism and Trade批准
- ▶最少兩位股東及董事,董事無國籍限制,但需要在馬來西亞有居住地址
- ▶需要遵守2012年度發布的消費者保護(電子交易)條例,如公司 違法,最高罰款20萬馬幣

尋找代營運中介在馬來西亞經營電商

馬來西亞跨境電商稅務問題

- ▶商品及服務稅 (GST)稅率為6% -由電子商務營運商經由互 聯網所提供的貨物及服務,如同傳統商務,亦適用於 GST
- ▶企業所得稅 (Corporate Tax) 稅率為24%
- ▶進口關稅 馬來西亞與東盟國家之間實行特惠關稅,其他出口國家在 0% - 50%之間,對某些電子產品免徵關稅
- ▶通過國際快遞寄運貨物到馬來西亞,可讓快遞公司協助代辦清關手續。

印尼電商市場

印尼是東南亞人口大國,人口總數超過二億七千萬。其中年齡中位數大約二十八歲,是相對年輕的人口大國。根據印尼網路供應協會的研究報告,印尼二零二零年第二季度統計顯示印尼網路使用者達到一億九千六百七十萬人,佔總人口超過百分之七十。

印尼相對年輕的人口比較容易接納和適應科技發展的日新月異, 讓數碼經濟和電子商務逐漸成為年輕人的生活方式。雖然印尼的 傳統零售還是佔多數,但是電子商務比重將持續上升。

根據e-Conomy SEA 2020相關資料顯示,目前,印尼的互聯網人均使用時長已從疫情前的3.6小時/天增至目前的4.3小時/天。這些因素催生出了印尼地區包括電商版塊在內的高速發展的互聯網經濟。

印尼電商市場

SEP 2019

E-COMMERCE ACTIVITIES IN INDONESIA

PERCENTAGE OF INTERNET USERS AGED 16 TO 64 WHO REPORT PERFORMING EACH ACTIVITY IN THE PAST MONTH [SURVEY BASED]

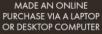


SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY



VISITED AN ONLINE **RETAIL STORE OR** SITE (ANY DEVICE)





MADE AN ONLINE PURCHASE VIA A MOBILE PHONE







96%

91%

90%

29%

79%



JAN 2021

ECOMMERCE ACTIVITY OVERVIEW

PERCENTAGE OF INTERNET USERS AGED 16 TO 64 THAT HAS PERFORMED EACH ACTIVITY IN THE PAST MONTH



SEARCHED ONLINE FOR A PRODUCT OR SERVICE TO BUY (ANY DEVICE)



VISITED AN ONLINE **RETAIL SITE OR STORE** (ANY DEVICE)



USED A SHOPPING

APP ON A MOBILE

PHONE OR ON A TABLET

PURCHASED A PRODUCT ONLINE (ANY DEVICE)

PURCHASED A PRODUCT ONLINE VIA A MOBILE PHONE







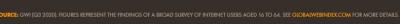
93.0%

87.3%

78.2%

87.1%

79.1%









印尼電商市場

網上消費支付方式分析:

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銀行轉帳(27%)
銀行卡(27%)
貨到付款(15%)
電子錢包(13%)
其他支付方式(18%)
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印尼經營跨境電商

在印尼設立外商公司 (PT PMA) 經營電商

▶註冊全外資有限公司 (PT PMA) - 最低投資金額為100億印尼盾 (70萬美元),如果電商外資公司,最少必須投入25億印尼盾 (20萬美元)資金

尋找代營運中介在印尼經營電商

印尼跨境電商稅務問題

- ▶增值稅 (Value Aided Tax) 商品種類,增值稅為 10%
- ▶企業所得稅 (Corporate Income Tax) 稅率為20%
- ▶進口關稅 從2020年開始,印尼電子商貿每日允許的免關稅進口額從75美元降低至3美元,所有價值超過新限額的物品均須繳納進口關稅,服裝為15%-25%,鞋類為25%-30%,箱包為15%-20%,稅率視原產地而定
- ▶通過國際快遞寄運貨物到印尼,讓快遞公司協助代辦清關手續

RCEP區域全面經濟夥伴關係協

RCEP協議終於正式簽署,這是目前為止全球最大的自貿協定, 覆蓋了印尼、馬來西亞、菲律賓等東亞的15個國家。據悉,協定 生效後,貿易壁壘和非關壁壘稅將陸續消除,90%以上的貨物貿 易有望最終實現零關稅。

RCEP涵蓋20個章節,涵蓋貨物貿易、服務貿易、投資等市場准入,以及貿易便利化、智慧財產權、電子商務、競爭政策、政府採購等大量規則內容。跨境電商鏈條裡的各個板塊與這些內容不謀而合,涉及智慧財產權、清關、關稅、物流等多個環節。

在RCEP協議裡面,具體包括印尼、馬來西亞、菲律賓、泰國、新加坡、汶萊、柬埔寨、老撾、緬甸、越南,以及中國、日本、韓國、澳大利亞、紐西蘭在內等15個國家,其中東南亞國家占三分之一。



RCEP 對跨境電商的影響 1

關稅降低,運營成本降低,尤其是高關稅商品。行業人士指出,RCEP關稅降低對外貿企業最直觀的影響就是原材料、資源品進口成本降低,企業封裝加工後的產品報價比其他地區的競爭對手更具優勢,尤其是自行車、紡織服裝、傢俱燈具等熱門類目,例如寧波的紡織服裝業,在RCEP之內,中國布料加上澳洲羊毛再加上東盟成衣,三者疊加免稅的政策利好,貿易創造將使產品在區域之內立於不敗之地。

RCEP 對跨境電商的影響 2

區域政策限制解決,企業可獲得更深度的供應鏈資源整合。目前,在東南亞各國之間的電商發展程度不一,銷售標準差異化也較大,無法做到區域統一的規範,因此對於不管是在當地做本土店還是在國內做跨境電商的賣家來說,較大的難題就是區域政策限制。RCEP協定的成立,有助在協定的區域內形成一個統一的規則,不僅便於企業做商品流動、技術合作以及人才等各方面的整合,還能降低跨境電商經營的風險和不確定性。

RCEP 對跨境電商的影響 3

海關程式簡化和貿易便利化。RCEP簽署將進一步活躍所涉及區域間的貿易往來,在過去幾年飽受全球經濟增長緩慢和貿易衝突的港口航運板塊將迎來轉機。RCEP協定將加快區域內貨物貿易自由流通,港口航運板塊將迎來新的增長引擎。



睪進軍印尼市場

JAN 2019

E-COMMERCE SPEND BY CATEGORY

THE TOTAL ANNUAL AMOUNT SPENT ON CONSUMER E-COMMERCE CATEGORIES, IN U.S. DOLLARS

FASHION & BEAUTY





TOYS, DIY & HOBBIES



ELECTRONICS & PHYSICAL MEDIA



TRAVEL (INCLUDING

ACCOMMODATION)





FOOD &

PERSONAL CARE

FOOD &

PERSONAL CARE







FURNITURE & **APPLIANCES**



BILLION

VIDEO **GAMES**



FURNITURE &

APPLIANCES



JAN 2021

ECOMMERCE SPEND BY CATEGORY

THE TOTAL AMOUNT SPENT IN CONSUMER ECOMMERCE CATEGORIES IN 2020, IN U.S. DOLLARS

⚠ CHANGES TO CATEGORY DEFINITIONS AND REVISIONS TO HISTORICAL DATA MEAN VALUES ARE NOT COMPARABLE WITH PREVIOUS REPORTS



TRAVEL, MOBILITY, & ACCOMMODATION*



BILLION



FASHION & BEAUTY







ELECTRONICS & PHYSICAL MEDIA



DIGITAL



FOOD & PERSONAL CARE



VIDEO GAMES







E-COMMERCE SPEND BY CATEGORY

THE TOTAL ANNUAL AMOUNT SPENT ON CONSUMER E-COMMERCE CATEGORIES, IN U.S. DOLLARS





MILLION

TOYS, DIY & HOBBIES









TRAVEL (INCLUDING ACCOMMODATION)









DIGITAL MUSIC











VIDEO

GAMES



ECOMMERCE SPEND BY CATEGORY

THE TOTAL AMOUNT SPENT IN CONSUMER ECOMMERCE CATEGORIES IN 2020, IN U.S. DOLLARS

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FURNITURE & APPLIANCES













BILLION



MILLION





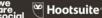
ILLION

VIDEO GAMES





ID FOR 2020, EXCLUDING 828 SPEND. SEE STATISTA COM/OUTLOOK/DIGITAL-MARKETS FOR MORE DETAILS. NOTES: DATA FOR DIGITAL MUSIC AND VIDEO GAMES INCLUDE STREAMING.
OMPARABILITY ADVISORY: BASE CHANGES, DEFINITIONS FOR CATEGORIES DENOTED BY I'I HAVE ALSO CHANGED, DATA MAY NOT BE DIRECTLY COMPARABLE WITH PREVIOUS REPORTS.





擇進軍印尼市場



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DIGITAL

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VIDEO

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BILLION

FURNITURE & APPLIANCES





















BILLION

DIGITAL

MUSIC





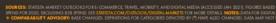
FOOD &

PERSONAL CARE

VIDEO GAMES









銷售的產品







產品進口印尼前的準備工作

- Certificate of Free Sale or Health Certificate
- Letter of Authorization
- Good Manufacturing Practice (GMP)
 MOU / Letter of Agreement
 Distribution Agreement

- Production Code and Information with Expiry Date
- Accredited Lab Test Results
- Certificate of Analysis and Material Safety Data Sheet
- Product Samples

以上文件都需要取得印尼領事館加簽然後交印尼藥監局申請 **BPOM**

Badan Pengawas Obat Dan Makanan (BPOM)





印尼大使館文件認證

中国国际贸易促进委员会

China Council for the Promotion of International Trade China Chamber of International Commerce

CERTIFICATE



213302A0/022175

号码 No.

兹证明: 在所附第5504336号证明书上的香港总商会的印章属实

THIS IS TO CERTIFY THAT: the seal of THE HONG KONG GENERAL CHAMBER OF COMMERCE on the annexed CERTIFICATE NO. 5504336 is genuine.

> China Council for the Promotion of International Trade

Signature:

Yang Jinjin

日期: 2021年06月07日 (Date: Jun. 07, 2021)

the Website for verifying the certificate; http://www.rzccpit.com/validate.html

HKGC® 46 100 60 W W 1861

Reference Number 5504336

Certificate

THIS IS TO CERTIFY THAT:

The annexed LETTER is submitted to the Chamber for certification: and

Specimens of authorized signature and company chop of the applicant company are recorded

茲證明:

附件 LETTER 已提交予本會作商事證明:及

申請公司的授權人簽署及印章式樣已在本會記錄備案。



Signature of Authorized Officer

Name of Signatory Mr. Lawrence CHANG Chun-Wa

Date: 02 Jun 2021

Certification Chop The Hong Kong General Chamber of Commerce

Authorized by the Government of the Hong Kong SAR to issue Certificates of Origin (Chapter 324 of the laws of HK)

Issuing Office: Mongkok Certification Branch, HKGCC 18/F Hang Seng Mongkok Building, 677 Nathan Road, Mongkok, Kowloon, Hong Kong

Authentication Code 48953234

tp://cert.chamber.org.hk/verify



gogo group

01Jan. 2021

Attention:

Prosperous Global Corporation Limited

3/F, Workington Tower, 78 Bonham Strand, Sheung Wan, Hong Kong.

Mr. Benson Chang

T: 852-3749 3948

E-mail: bc@lionhk.com

Re: "ELEMENTS UK" Brand Enabling Service for "Prosperous Global Corporation Limited"

This Service Agreement("Agreement") is made and entered into as of the last date of signature be ("Effective Date"), by and between the vendor referenced below ("Vendor") and E-GOGO Holding Limited and its affiliates (collectively, "E-GOGO"). Vendor hereby appoints E-GOGO as the distrib of Vendor's products ("Products") in Indonesia (Detail Channels of each Region Refer to Append and grants to E-GOGO a license to distribute the same.

SECTION 1 ORDER AND DELIVERY

- 1.1 Order. To order the Products, E-GOGO shall place a consignment order with Vendor and eac such purchase order shall be governed by this Agreement. Each purchase order for the Produshall be subject to Vendor's acceptance and, upon acceptance; Vendor shall confirm the purchase order and the shipping date with E-GOGO.
- 1.2 Delivery. The Products shall be delivered FOB (Incoterms 2010) named place as staled on PC freight charges to be paid by Vendor. Title and risk of loss shall pass from Vendor to E-GOGC upon acceptance by E-GOGO or its customer, as applicable. E-GOGO shall be importer of re (Vendors may use their own customs brokers).
- 1.3 Packaging. Vendor shall package the Products in Vendor's customary manner but shall use commercially reasonable efforts to provide special packaging at E-GÓGO's reasonable writte request and at no cost to E-GOGO. Notwithstanding the foregoing, each Product shall be mai with a UPC bar code. If any Product is not marked with a UPC bar code, then E-GOGO may, its option, either return the Product to Vendor at Vendor's expense, or charge vendor one doll (\$1.00) per Product unit. If serialized, the serial numbers shall be conspicuously labeled on th outside of the box in both readable and bar code format. Further, the Products must comply w International standards and approvals, including without limitation CE, FCC and POSTEL, as applicable. The Products must contain bilingual (Chinese and English) labeling, packaging an instruction manuals.
- 1.4 Allocation. In the event of a shortage of any Products. Vendor shall allocate its available inventory under the most favorable allocation formula to provide E-GOGO with the greatest amount of such scarce Products.

SECTION 2 RETURNS

2.1 Returns. E-GOGO may return one monthly, consolidated shipment of Products to Vendor, and Vendor shall issue a credit memo to E-GOGO for such return. Vendor shall be responsible for



No. 0945/px.07.03/06/21/04

FAO NINGBO Shanghai 10 Juni 2021

pafras Sitepu Vice Consul/Konsul Muda





Thank You