



**A Guide on VAT on Electronic Service Provided to
Non-VAT Registrants in Thailand by Non-resident
Business Person
(First Edition)**

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Overview

This guide provides detailed information about VAT on electronic service provided to non-VAT registrants in Thailand by non-resident business person as stipulated in the Revenue Code with effect from 1 September 2021. This guide covers the following topics:

- (1) Scope of VAT on Electronic Service
- (2) Key Elements
- (3) VAT Registration
- (4) VAT Filing and Payment
- (5) Output Tax Report
- (6) VAT Refund
- (7) Compliance and Enforcement
- (8) Others
- (9) Frequently Asked Questions (FAQs)
- (10) Further Information

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Glossary

Electronic Services

Electronic service refers to service including incorporeal property which is delivered over the Internet or any other electronic network and the nature of which renders their service essentially automated and impossible to ensure in the absence of information technology.¹ Examples of such electronic service include online games, mobile application, and online advertising service.

Electronic Platform

Electronic platform refers to market, channel, or any other procedure that many service providers use to provide their services to the service recipients.¹ (Electronic platform acts as an intermediary between service providers and service recipients and facilitates service transactions. Such electronic platform can be in the form of website, mobile application, or others.)

VAT Registrant

A VAT registrant refers to a person selling goods or providing services in the course of his business or profession who is VAT-registered in Thailand.

Simplified VAT System for E-Service (SVE)

Simplified VAT System for E-Service (SVE) refers to the electronic service system which the Revenue Department offers to service providers and electronic platforms providing electronic service from abroad (non-resident electronic service providers and electronic platforms) that are subject to VAT on such service provided to non-VAT registrants in Thailand. The system allows users to register for VAT, file VAT returns, pay VAT, and request for VAT refund electronically.

¹ Section 77/1 (10/1) of the Revenue Code

1. Scope of VAT on Electronic Service

The Revenue Code Amendment Act (No.53) B.E. 2564 (2021)² mainly stipulates that non-resident electronic service providers and electronic platforms who receive income of more than 1.8 million baht per year from providing electronic services to non-VAT registered customers in Thailand shall register for VAT, file VAT returns, and pay VAT by calculating output tax without deducting input tax starting from 1 September 2021, which is the implementation date of the regime. The electronic service providers and electronic platforms are not required to issue a tax invoice or keep an input tax report.

² https://www.rd.go.th/fileadmin/user_upload/kormor/eng/rca53_2564.pdf

2. Key Elements

Under the Revenue Code, electronic services provided from abroad to customers in Thailand are subject to valued added tax (VAT) in Thailand. While electronic services provided from abroad to customers who are VAT registrants in Thailand are subject to VAT and the reverse charge method is applied, electronic services provided from abroad to non-VAT registered customers in Thailand are subject to VAT and the service providers or electronic platforms for such services who meet the income threshold are required to register, charge and remit VAT on such services.

Non-resident electronic service providers shall register for VAT in Thailand when the following criteria are met:

- (1) Providing electronic services from abroad;
- (2) Such service is used in Thailand by a non-VAT registered customer; and
- (3) Having income from such service of more than 1.8 million baht in a calendar year (in case of sole proprietor/non-juristic partnership) or an accounting period (company/juristic partnership).

Non-resident electronic platforms shall register for VAT in Thailand when the following criteria are met:

- (1) Having a continuous process comprising offering service, receiving payment of service, and delivering service on behalf of non-resident electronic service providers;
- (2) Such service is used in Thailand by a non-VAT registered customer; and
- (3) Having income from such service of more than 1.8 million baht in a calendar year (in case of sole proprietor/non-juristic partnership) or an accounting period (company/juristic partnership).

2.1 Electronic Service Provided from Abroad

Electronic service provided from abroad means electronic service provided by a juristic person incorporated and operated business in other jurisdictions excluding Thailand and not having a permanent establishment in Thailand or electronic service provided by an individual who is not a resident in Thailand.

Electronic service means service including incorporeal property which is delivered over the Internet or any other electronic network and the nature of which renders their service essentially automated and impossible to ensure in the absence of information technology. Examples of such electronic service include online games, mobile application service, and online advertising service.³

³ Section 77/1 (10/1) of the Revenue Code

Examples of such electronic service include:

- Digital products such as mobile applications;
- Software programs;
- Digital images, videos, and financial data;
- Digital music, films, and games;
- Distance teaching via pre-recorded medium such as online courses;
- Electronic data management such website supply, web-hosting, automated and digital maintenance of programmes;
- Providing or supporting a business or personal presence on an electronic network;
- Search engine such as customised search-engine services;
- Listing services for the right to put goods or services for sale on an online market or auction house
- On-demand streaming services where there is no interaction with the content provider
- Advertising services on intangible media platform
- Support services performed, via electronic means, for arranging and facilitating the completion of transactions, which may not be digital in nature such as commission fees to intermediaries, service fees to consumers and merchants for sale of products through the electronic marketplace

Such electronic service excludes:

- Telecommunication services;
- Payment channel or money transfer services;
- Electronic voucher delivered to the customer by e-mail or SMS to be redeemed for a meal, a hotel stay, or a theme park entrance;
- Live teaching services, where the course content is delivered by a teacher over the Internet or an electronic network;
- Professional services involving human intervention and the nature of which is not essentially automated such as consulting services where advice from the consultant is communicated via e-mail or video call.

This is not an exhaustive list of electronic services and services that are excluded from the definition of electronic service. If a business person provides an electronic service from abroad to non-VAT registered customers in Thailand with income from such service of more than 1.8 million baht, such business person shall register for VAT, file VAT returns, pay VAT, and be subject to penalties, if any, similar to VAT registrants in Thailand. However, if the service provided from abroad is not an electronic service such as providing a consulting service via

email or offering advertisement design via email, the service recipient in Thailand is still required to remit VAT to the Revenue Department using the VAT remittance form (P.P.36).

However, sales of newspapers, magazines, and textbooks in electronic form (e-Book) are exempted from VAT. Therefore, non-resident service providers of e-Book and non-resident e-Book platforms are NOT required to register for VAT, file VAT returns, and pay VAT in Thailand.

Example 2-A

Co. A is incorporated in the United States and has a website that provides a music downloading service. If Co. A has a customer in Thailand who is not a VAT-registrant, Co.A is required to register for VAT when its income received from such service exceeds 1.8 million baht in an accounting period.

Example 2-B

Co. B is incorporated in the United Kingdom and operates an online marketplace through its website. Such marketplace acts as a sales channel where buyers and sellers around the world can transact and the marketplace collects service fees from providing such channel. Co. B provides such service to sellers who are VAT registrants and non-VAT registrants in listing their products on the website. If Co. B provides such service to non-VAT registered sellers for more than 1.8 million baht in an accounting period, Co. B is required to register for VAT in Thailand.

Example 2-C

Mr C is a resident in Singapore and provides a consulting service to Thai clients, who are non-VAT registrants, via email or video calling application, Mr C is NOT required to register for VAT in Thailand since such service is not an electronic service.

2.2 Determining whether the service is used in Thailand

To determine whether an electronic service is used in Thailand, service providers or electronic platforms can rely on the customer's information that they routinely obtain in the normal business activity to determine where the electronic service is used. Such information can be one of the following information about the customer:

- (1) Payment information (e.g. credit card information, bank account details)
- (2) Residence information (e.g. home address, billing address)
- (3) Access information (e.g. mobile country code of SIM card, IP address)

However, if such information is contradictory, the service providers or electronic platforms should obtain at least two pieces of non-conflicting evidence of where the service is used.

Example 2-D

Co. A, a VAT registrant, provides an electronic service from abroad and maintains payment information of all customers. Mr D pays for Co. A's service using a credit card issued in Thailand. Co. A can determine that Mr D is in Thailand.

Example 2-E

Co. B, a VAT registrant, provides an electronic service from abroad and obtains Mr E's payment information, which indicates that Mr E paid for the service using a credit card issued in Thailand, and access information, which indicates that Mr E accessed the service via an IP address in Singapore. Since the information obtained is contradictory, Co. B should obtain the third piece of Mr E's information. If the third piece of information does not conflict with the payment or access information, Co. B can determine where Mr E is as indicated by the two non-conflicting pieces of information. If the third piece of Mr E's information is contradictory to the payment and access information, Co. B should obtain further information until Co. B can determine Mr E's jurisdiction using two non-conflicting pieces of information

2.3 Determining the VAT registration status of customer

By default, non-resident electronic service providers and electronic platforms can treat the customer as a non-VAT registrant, unless:

- (1) Non-resident electronic service providers and electronic platforms have information determining that the customer is a VAT registrant;
- (2) The customer has informed non-resident electronic service providers and electronic platforms about their VAT registration number.

Non-resident electronic service providers and electronic platforms are *NOT* required to verify the validity of the customer's VAT registration or tax identification number. However, service providers and electronic platforms should consider the basic validity of the number such as the completeness of the number of digits (It must contain exactly 13 digits) or the reasonableness of number (e.g. it should not be consecutive (1234...)). However, service providers and electronic platforms can also visit the Revenue Department's website (VAT registrants lookup page (TH): <https://vsreg.rd.go.th/VATINFOWSWeb/jsp/V001.jsp>) to verify the validity of the customer's VAT registration and tax identification number.

Non-resident electronic service providers and electronic platforms are *NOT* required to pay VAT from services provided to VAT registrants. VAT-registered customers are required to remit the VAT by submitting the VAT remittance form (P.P. 36). However, service providers and platforms should maintain information of both VAT registered and non-VAT registered customers in case evidence is requested.

2.4 Income threshold for VAT registration

Non-resident electronic service providers and electronic platforms are liable to register for VAT when the revenue received from the provision of electronic services to non-VAT registered customers exceeds 1.8 million baht⁴ in an accounting period (for corporation) or a calendar year (for individual).

For 2021, the first year of law enforcement, a corporation shall calculate the value of tax base of 1.8 million baht from income received from the first day of the accounting period which does not end before September 1, 2021. For an individual vendor, income shall be calculated from January 1, 2021. In case electronic service providers and electronic platforms start operating business during the year, income shall be calculated from the first day of your business. You are required to register for VAT within 30 days from the day you have satisfied the income threshold. The Revenue Department will offer the VAT registration service no later than 1 September 2021.

Example of income threshold calculation for 2021

- A corporation has an accounting period starting from 1 January 2021 – 31 December 2021. You should calculate income from 1 January 2021.

⁴ Income of 1.8 million baht must be calculated on a cash basis.

- A corporation has an accounting period starting from 1 April 2021 –31 March 2022. You should calculate income from 1 April 2021.
- A corporation has an accounting period starting from 1 October 2020 –30 September 2021. You should calculate income from 1 October 2020.

2.5 The provision of services through an electronic platform

The law states that, in some case, the provision of electronic services through an electronic platform may require the platform to register for VAT, file VAT returns, and pay VAT on behalf of non-resident electronic service providers. In such case, platforms will have the same tax liability as non-resident electronic service providers.

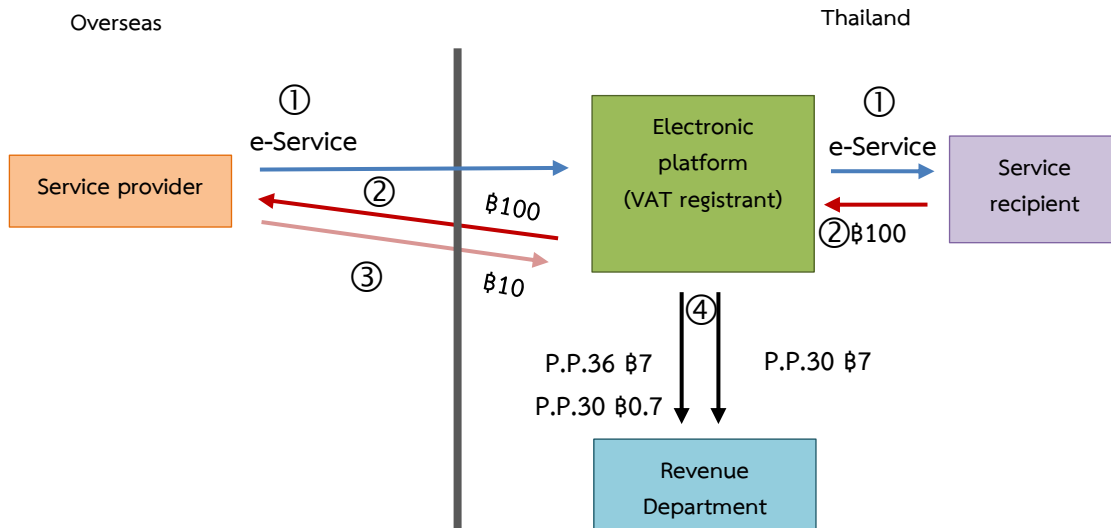
When electronic platforms have to pay VAT on behalf of non-resident electronic service providers?

An electronic platform operator will be liable to pay VAT on behalf of non-resident electronic service providers if the service providers provide electronic services through a platform with continuous processes starting from offering service, receiving payment of service and delivering service. If an electronic platform operates all the three processes and meets the income threshold for VAT registration in Thailand, the platform operator is required to register for VAT, file VAT returns, and pay VAT to the Revenue Department on behalf of all service providers who have provided electronic services through the platform.

How will electronic platform operators in Thailand pay VAT on behalf of service providers?

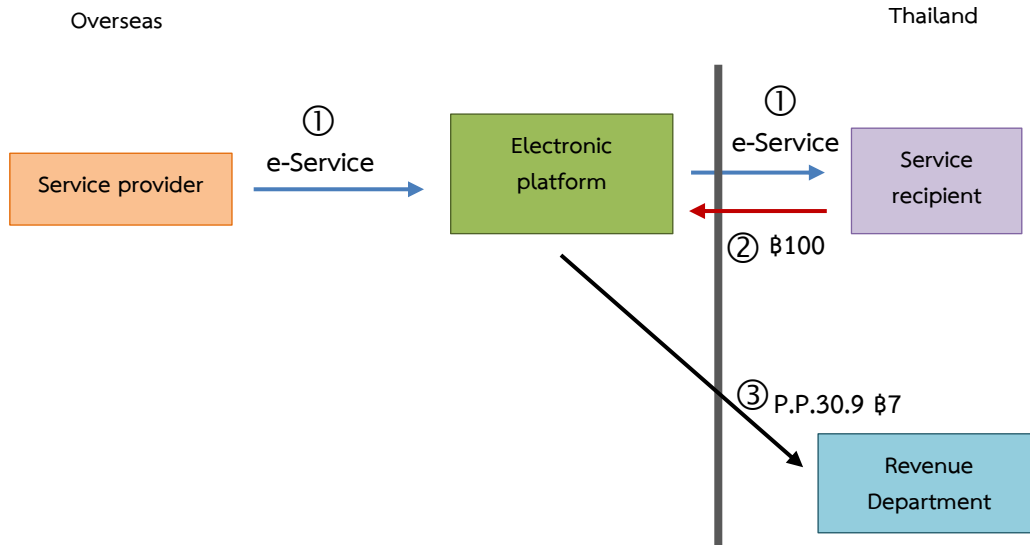
If a service provider in Thailand has provided electronic services through an electronic platform that has been registered in Thailand, the service provider will be responsible for paying VAT. If a non-resident service provider has provided electronic services through an electronic platform that has been registered in Thailand and the platform has provided continuous processes including offering service, receiving payment of service and delivering service for the service provider, in this case, a service provider is regarded as a supplier of service to the platform and the platform is regarded as a provider of services to customers in Thailand. Subsequently, the platform will be required to:

- (1) File the VAT return (P.P.30) and pay VAT for income received from providing services of the non-resident service provider to customers in Thailand
- (2) Submit a VAT remittance form (P.P.36) and remit VAT for service fees paid to the non-resident service provider.

Example 2-F*

1. A non-resident service provider supplies electronic services through a domestic platform in Thailand to a service recipient in Thailand.
2. A non-resident service provider collects ฿100 for service fee, the service recipient pays ฿100 through platform.
3. A domestic platform requests ฿10 of service fee from the non-resident service provider.
4. A domestic platform is required to:
 - 4.1 Submit the VAT return (P.P.30) and pay VAT for the service fee of ฿100 (file a return and pay ฿7 of VAT = $100 \times 7\%$) received from the provision of services to the service recipients in Thailand and for the service fee of ฿10 (file a return and pay ฿0.7 of VAT = $10 \times 7\%$) received from the provision of services to the non-resident service provider. (The provision of services for the non-resident service provider can be considered as exportation of service, in this case, VAT for the service fee of ฿10 will be collected at the VAT rate of 0 percent.)
 - 4.2 Submit the VAT remittance form (P.P.36) for the service fee of ฿100 (file a return and pay ฿7 of VAT = $100 \times 7\%$) paid to the non-resident service provider.

***Note:** Example 2-F assumes that the electronic platform offers the service, receives the payment of service, and delivers the service to non-VAT registered customers in Thailand.

Example 2-G*

1. A non-resident service provider supplies electronic services through a non-resident electronic platform to service recipients in Thailand.
2. A non-resident service provider collects ฿100 for service fee, the service recipients paid for ฿100 through the platform. The platform is regarded as a service provider.
3. The non-resident platform is required to submit the VAT return form (P.P.30.9) for the service fee of ฿100 (file a return and pay ฿7 of VAT = $100 \times 7\%$) received from the provision of service to service recipients in Thailand.

***Note:** Example 2-G assumes that the electronic platform offers the service, receives the payment of service, and delivers the service to non-VAT registered customers in Thailand.

3. VAT Registration

3.1 Procedure and timeline for VAT registration

Non-resident electronic service providers and electronic platforms which provide electronic services to non-VAT registrants in Thailand shall apply for VAT registration within 30 days from the day when income from such service exceeds 1.8 million Baht. The Revenue Department will offer the VAT registration service no later than 1 September 2021.

VAT Registration Date; for example.

- If you have income exceeding 1.8 million Baht before or on 3 August 2021, you should register for VAT by September 1, 2021;
- If you have income exceeding 1.8 million Baht after 3 August 2021, you should register for VAT within 30 days from the day you have income exceeding 1.8 million Baht.

Non-resident electronic service providers and electronic platforms can voluntarily register for VAT even though the income from providing electronic services does not exceed 1.8 million Baht per year. The VAT registration form shall be submitted electronically via the Simplified VAT System for e-Service (SVE) on the Revenue Department's website (<http://www.rd.go.th>). The VAT registration form shall be submitted separately by each entity. If you have multiple branches and each branch provides electronic services to non-VAT registered in Thailand, such branch with income of more than 1.8 million baht shall register for VAT through SVE.

3.2 Documents for VAT registration

Juristic Person

- (1) Certificate of incorporation, officially translated in English and containing entity name, date of incorporation, and country of incorporation. The document must be notarised by the Ministry of Foreign Affairs, a notary public or other agencies that are authorised to notarise documents based on the law of the country where the business person is incorporated.
- (2) Certificate of tax residency in the country of incorporation (optional)

Individual

- (1) A copy of the individual's valid passport (only the first information page showing the passport holder's name, photo, and passport number) or a copy of the individual's valid national ID card
- (2) Certificate of tax residency in the country where the individual is a tax resident (optional)

All documents must be submitted to the Revenue Department by uploading to the SVE on the Revenue Department's website. When the VAT registration is complete, the VAT registrant will be notified of the VAT registration via SVE and the list of VAT registrants on SVE will be announced on the Revenue Department's website (<https://vsreg.rd.go.th/VATINFOWSWeb/jsp/V001.jsp>).

3.3 Changes of essential particulars in VAT registration

If non-resident electronic service providers and electronic platforms have changed essential particulars in VAT registration or one of the following events has occurred, VAT registrant shall notify the Revenue Department via SVE within 15 days from the date of the changes:

- (1) Changes of essential particulars in VAT registration including change of name of business, business e-mail address, and business website;
- (2) Temporary business cessation for a continuous period of more than 30 days;
- (3) Business relocation;
- (4) Business cessation including business cessation for business transfer and business merger purposes.

When notifying the changes via SVE, supporting documents related to the changes must also be submitted to the Revenue Department by uploading to the SVE.

4. VAT filing and payment

4.1 VAT liability (Tax Point)

The full or partial VAT liability of a non-resident providing electronic services from abroad to customers in Thailand arises when the service fee is paid in whole or in part, whichever the case may be.⁵ In the case that a VAT operator receives payment via credit card, the VAT liability arises when a proof of credit card usage is issued.⁶

4.2 VAT calculation

VAT amount shall be calculated by multiplying the service value in Thai Baht by the VAT rate of 7 percent.

4.3 Exchange rate conversion

In the case that a VAT operator receives service payment in foreign currency, the VAT operator shall convert the payment into Thai currency as follows:

(1) If foreign currency is sold for Thai currency in the month that VAT liability arises, the Thai currency from the currency sale shall be deemed as the value of the service.

(2) If foreign currency is not sold for Thai currency in the month that VAT liability arises, that currency shall be converted into Thai currency using the average buying rate of commercial banks⁷ which the Bank of Thailand calculates on the last business day of the month in which the VAT liability arises.⁸

4.4 VAT filing

VAT operators shall file VAT return (P.P.30.9) and pay VAT on a monthly basis via SVE. VAT returns shall be filed from the 1st to 23rd of the following tax month. VAT return shall be filed every month even though electronic service providers and electronic platforms have no income from the operation of business in that tax month.

In case that a VAT operator has filed a VAT return and later found that it was incorrect, the VAT operator shall submit an additional VAT return.

4.5 VAT payment

VAT can be paid in Thai Baht⁹ via SVE through one of the following channels:

- (1) Transferring money to the Revenue Department's bank account;
- (2) Credit card

⁵ Section 78/1(3) of the Revenue Code

⁶ Ministerial Regulation no. 189 (B.E. 2534) Issued by virtue of the Revenue Code Regarding VAT liability in certain cases

⁷ https://www.bot.or.th/App/BTWS_STAT/statistics/BOTWEBSTAT.aspx?reportID=123&language=ENG

⁸ Section 79/4 of the Revenue Code

⁹ The payment may be allowed to be made in foreign currency.

The Revenue Department will issue a payment receipt only when it receives the tax payment.

5. Output Tax Report

VAT operator is responsible for preparing output tax report in accordance with the form prescribed by the Revenue Department. VAT operator shall keep and maintain the output tax report including its documents for at least 5 years from the date of making the report.¹⁰ VAT operators are not required to submit output tax report unless requested by the Revenue Department.

An example of the output tax report

Tax Month.....Year.....

Name of VAT Registrant.....Tax ID Number.....

Date	Description (if applicable)	Service Value Excluding VAT	
		Foreign currency	Thai Baht (THB)
Total Value			
Exchange rate for converting to THB (the last day of the month)			
VAT payable (THB)			
Net VAT payable			

(Date means the date of payment of service. Description means the type of service e.g. application, advertising fee (if applicable). Foreign currency means the currency charged for VAT.)

¹⁰ Section 87/3 of the Revenue Code

6. VAT Refund

Refundable VAT

VAT operators have the right to request a VAT refund in various cases such as overpayment of VAT collected from VAT registered customers, overpayment of VAT collected from customers who are not in Thailand, overpayment of VAT collected from non-electronic services, or overpayment of VAT resulting from miscalculation or redundancies.

7. Compliance Services

The Revenue Department's Large Business Tax Administration Division is responsible for supervising and auditing non-resident electronic service providers and electronic platforms who are VAT registrants in Thailand. Correspondence regarding supervision or audit between the Division and the service providers and electronic platforms will be conducted electronically via SVE or email.

If non-resident VAT operators fail to comply with the law, the VAT operators are subject to the same civil and criminal penalties as VAT operators in Thailand. Additionally, if non-resident VAT operators wish to submit an appeal, they can submit the tax appeal form electronically via SVE.

7.1 Civil Penalty

Non-resident electronic service providers and electronic platforms may be subject to the penalty in the following scenarios:

Offence	Penalty
1. Conducting business without VAT registration	A fine twice the tax due in tax month for the duration of failure to comply with such provision, or 1,000 Baht per month, whichever is greater
2. Late filing of VAT returns	A fine twice the tax due in tax month
3. Filing incorrect tax return affecting the amount of tax due	Fine for the affected amount of tax

If non-resident electronic service providers or electronic platforms fail to pay or remit tax within the tax filing deadline, they shall be liable to a surcharge of 1.5 percent of payable tax excluding fine per month or part of month

The calculation of surcharge shall accrue from the day following the tax filing deadline to the date of tax payment but the calculated surcharge shall not exceed the amount of tax payable.¹¹

¹¹ Section 89/1 of the Revenue Code

7.2 Criminal Penalty

Non-resident electronic service providers and electronic platforms may be subject to criminal offenses in the following scenarios:

Offence	Penalty
1. Failure to register for VAT and conducting business without VAT registration	A sentence of no more than 1 month or a fine of no more than 5,000 Baht or both ¹²
2. Non-filing of VAT returns	A fine of no more than 2,000 Baht ¹³
3. Failing to make reports as prescribed by the Director-General	A sentence of no more than 6 months or a fine of no more than 10,000 Baht or both ¹⁴
4. Intention to evade or trying to evade value added tax, issuing tax invoice, debit note or credit note without authorisation	A sentence from 3 months up to 7 years and a fine from 2,000 Baht up to 200,000 Baht ¹⁵

¹² Section 90/2 of the Revenue Code

¹³ Section 90 of the Revenue Code

¹⁴ Section 90/3 of the Revenue Code

¹⁵ Section 90/4 of the Revenue Code

8. Others

For the service providers who provide service from abroad but have no obligation to register for VAT in Thailand

The following service providers, who provide service from abroad to customers in Thailand, are *NOT* required to register for VAT or to submit VAT returns to the Revenue Department¹⁶:

- (1) A service provider providing an electronic service to a VAT registrant;
- (2) A service provider providing a non-electronic service to any person.

However, in these cases, the customers are required to remit VAT by submitting a VAT remittance form (P.P. 36) to the Revenue Department.

VAT filing and payment using the VAT remittance form (P.P. 36)

From September 1, 2021 onwards, non-VAT registered customers who use electronic services from abroad will not be required to remit VAT to the Revenue Department from such service as the law requires service providers who provide electronic services from abroad and electronic platforms to remit VAT instead of such customers.

However, the following service recipients in Thailand are still required to remit VAT to the Revenue Department by submitting a VAT remittance form (P.P. 36):

- (1) VAT registrants using electronic or non-electronic services from abroad;
- (2) Non-VAT registrants using non-electronic services from abroad

¹⁶ Section 85/3 of the Revenue Code

9. Frequently Asked Questions (FAQs)

1. If a non-resident electronic service provider or electronic platform is required to issue tax invoices in the country of incorporation, is the service provider or electronic platform able to issue the tax invoices for customers in Thailand?

Yes. However, the electronic service providers or electronic platform are not required to issue tax invoices under the Revenue Code.

2. If a non-resident provides a payment service to non-VAT registered customers in Thailand, is the non-resident required to register and pay VAT in Thailand?

No. The payment service is not an electronic service.

3. Does the VAT registration of non-resident electronic service providers and electronic platforms constitute a permanent establishment (PE) for income tax purposes in Thailand?

The VAT registration in Thailand would not on its own be a determining factor for whether it has PE in Thailand. Thailand will continue to rely on its domestic income tax law and the provisions of its Avoidance of Double Taxation Agreements to determine whether the non-resident has a PE in Thailand for income tax purposes.

4. If a customer informs the non-resident electronic service provider of false VAT registration number with an intention to avoid VAT, is the service provider liable to a penalty?

No. The service provider is not required to verify the validity of the customer's VAT registration number. However, the service provider should consider the basic validity of the number such as the completeness of the number of digits (It must contain exactly 13 digits) or the reasonableness of number (e.g. it should not be consecutive (1234...)).

5. Is the non-resident electronic service provider or electronic platform required to display a VAT registration certificate (P.P.20) on their website used to offer electronic services?

No. The law does not require the service provider or electronic platform to display the certificate. Instead, the VAT registered electronic service providers and electronic platforms will be listed on the Revenue Department's website.

6. If a non-VAT registered customer pays for a three-month movie streaming service on 1 July 2021, is the service provider of the streaming service required to file a VAT return and pay VAT to the Revenue Department for the service provided in September 2021?

No. The service payment occurs before 1 September 2021 which is the implementation date of the law; therefore, the service provider is NOT required to file a VAT return and pay VAT from the service fee received.

7. If a VAT registered customer in Thailand uses an electronic service provided from abroad for both VAT and non-VAT businesses, what should the customer do?

The customer shall remit VAT from the service fee by using the P.P.36 VAT remittance form. However, the VAT remitted can be used as input tax only for the VAT business. If the customer is unable to distinguish for which business the electronic service is used, the customer shall allocate the VAT remitted as input tax according to the rule prescribed by the Revenue Department¹⁷

8. Is sales of newspapers, magazines, and textbooks in electronic form (e-Book) from abroad subject to VAT registration, filing, and payment under the Revenue Code Amendment Act (No.53) B.E. 2564 (2021)?

No. The sales of newspapers, magazines, and textbooks in electronic form (e-Book) from abroad are exempt from VAT and the sellers of e-Book are NOT allowed to register for VAT.

10. Further Information

If you have further questions regarding the Revenue Code Amendment Act (No.53) B.E 2564, please contact the Revenue Department at www.rd.go.th or Tel. 1161

¹⁷ Section 82/6 of the Revenue Code