



30th April 2021

Ms. Vena Limsawadsi,
Principal Advisor, for Director-General
The Revenue Department, Ministry of Finance
90, Soi Phahon Yothin 7
Bangkok 10400

CC: Ms. Nichapatr Nawapradit,
Tax Economist of the Revenue Department

By Email:

Dear Ms. Vena Limsawadsi,

Recommendations Submission for the Revenue Code Amendment Act (No.53) B.E.2564 (2021)

European Association for Business and Commerce (EABC), acts as a Eurocham Thailand. Our main mission is to represent much of the European Business Community in Thailand, promote Thailand as an attractive partner for trade and investment and enhance the Thai economy. Our members tend to be long-standing investors in Thailand; therefore, based on their interests and our founding mission, the EABC takes a deep interest in Thailand's economy and financial policies.

With reference to the letter dated 16 April 2021, we welcome the enactment of changes to the Revenue Code and greatly appreciate this opportunity to provide suggestions in order to achieve the most workable solution. In these submission recommendations we include matters of 'Policy' as we believe there are open issues in the law, and thus it is not just the administrative or operational aspects which need to be considered.

EABC's engagement with the development of an eCommerce tax goes back to 2017, with dialogue with TRD on proposed taxes, participating in the public hearing in February 2018 with a detailed submission, and also in January 2020. During 2020, EABC maintained an interest through various forums and has for some years been engaged in relation to OECD BEPS developments. EABC also has continual engagement with H.E. Mr. Arkhom Termpittayapaisith, Minister of Finance since November 2021 on several subjects, including this matter.

The EABC reiterate that the Public hearings and consultations have an important market and industry education aspect: those who participate can gain a sense of ownership about the primary or subsidiary legislation, rules, procedures or guidelines. As we were informed that the draft guideline to the amended act is due to be published in May 2021, we believe that EABC is in a good position to add value ahead of finalisation of a draft.

An on-line response has been done on 30th April 2021 and we appreciate the additional time from 23rd April. As the on-line response did not allow for attachments, please see PDF file sent with this letter. EABC appreciates your kind consideration and welcomes further dialogue on the above. For additional details, may we ask your office to contact Ms. Pimwan Pongsuwan, Policy manager of EABC (mobile: 099-006-9251 / email: advocacy@eabc-thailand.org).





Yours sincerely,

Luca Bernardinetti
President of EABC

Robert C Fox
Chair, Digital Economy/ICT group
Vice President EABC

Encl. Recommendations Submission for the Revenue Code Amendment Act (No.53) B.E.2564 (2021) – PDF.

