

For translation purpose only

The Revenue Code Amendment Act (No.53)

B.E. 2564 (2021)

H.M. King Maha Vajiralongkorn Bodindradebayavarangkun

Given on the 9th February B.E. 2564 (2021)

Being the 6th Year of the Present Reign

His Majesty King Maha Vajiralongkorn Bodindradebayavarangkun is graciously pleased to proclaim that:

Whereas it is expedient for the amendment of the Revenue Code.

Be it, therefore, enacted by the King, by and with the advice and consent of the Parliament, as follow:

Section 1 This Act is called "the Revenue Code Amendment Act (No.53), B.E. 2564 (2021)."

Section 2 This Act shall come into force after the date of its publication in the Royal Gazette except for sections which result in any change of value added tax payment or remittance including Section 4, Section 5, Section 6, Section 7, Section 8, and Section 10 that shall come into force for the income or payment received from the first date of the seventh month after the month in which this Act is published in the Royal Gazette.

Section 3 Section 3 Sedecim of the Revenue Code, which was amended by the Revenue Code Amendment Act (No.48) B.E. 2562 (2019) shall be repealed and replaced by the following:

"Section 3 Sedecim Summons, notifications to pay tax, forms, tax invoices, reports, documental evidence, or any other letters that have to be obtained, issued, or used according to the Revenue Code and documents, evidence, or letters that the Revenue Department has to use to contact with a taxpayer or any person, or a taxpayer or any person has to use to contact with the Revenue Department may be made using electronic means according to the rules and procedures specified by a ministerial regulation.

Such ministerial regulation in Paragraph 1 shall determine the relevant rules and procedures for the making, submission, receipt, and storage of those documents which shall be in accordance with the laws related to electronic transaction."

Section 4 Section 77/1 (9) of the Revenue Code, which was amended by the Revenue Code Amendment Act (No.30) B.E. 2534 (1991) shall be repealed and replaced by the following:

"(9) "Goods" means corporeal or incorporeal property susceptible of having a value and of being appropriated whether or not for sale, use or any purposes, and shall include every imported item, but except incorporeal property which is delivered over the Internet or any other electronic network."

Section 5 Add the following to be Section 77/1 (10/1) and (10/2) of the Revenue Code:

“(10/1) “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.”

(10/2) “Electronic platform” means market, channel, or any other procedure that many service providers use to provide their services to the service recipients.”

Section 6 Add the following to be Paragraph 2 and Paragraph 3 of Section 82/13 of the Revenue Code:

“Paragraph 1 shall not apply in the case where a business person provides an electronic service from abroad and the service is used in Thailand by a non-VAT registrant. In this case, such business person shall be subject to paying value added tax by calculating output tax without deducting input tax. Such business person shall submit tax return and pay tax according to Section 83.

In case such business person in Paragraph 2 provides an electronic service through an electronic platform with a continuous process comprising offering service, receiving payment of service, delivering service, and other processes as prescribed by the Director-General, such electronic platform shall be subject to paying value added tax in place of all such business persons without having to classify each business person’s service provision details, and such electronic platform shall have the same duty and liability as the business person.”

Section 7 Paragraph 1 (2) of Section 83/6 of the Revenue Code, which was amended by the Revenue Code Amendment Act (No.30) B.E. 2534 (1991) shall be repealed and replaced by the following:

“(2) a business person providing a service from abroad and such service is used in Thailand, only in the following cases:

- (a) a business person providing an electronic service to a VAT registrant
- (b) a business person providing a non-electronic service to any consumer.”

Section 8 Paragraph 1 (2) of Section 85/3 of the Revenue Code, which was amended by the Revenue Code Amendment Act (No.30) B.E. 2534 (1991) shall be repealed and replaced by the following:

“(2) a business person providing a service from abroad and such service is used in Thailand, only in the following cases:

- (a) a business person providing an electronic services to a VAT registrant
- (b) a business person providing a non-electronic service to any consumer.”

Section 9 Add the following to be Section 85/20 in Part 9 Value Added Tax Registration of Chapter 4 Value Added Tax of Title 2 Revenue Taxes of the Revenue Code:

“Section 85/20 If necessary or appropriate, the Minister has the power to issue ministerial regulations prescribing rules, procedures and conditions for the replacement of electronic procedure regarding VAT registration as stipulated in Part 9.

Any violation or noncompliance with such ministerial regulations in Paragraph 1 is deemed a violation or noncompliance which is an offense and is subject to punishment under relevant provisions.”

Section 10 Add the following to be Section 86/1 (1/1) of the Revenue Code:
“(1/1) a business person providing an electronic service from abroad and such service is used in Thailand by a non-VAT registrant.”

Section 11 The provision of the Revenue Code which was repealed or amended by this Act shall be in effect only for the collection of tax arrears or payable of income or payment before the first date of the seventh month after the month in which this Act is published in the Royal Gazette.

Section 12 Any notification issued under Section 3 Sedecim of the Revenue Code, which was amended by the Revenue Code Amendment Act (No.48) B.E. 2562 (2019), which is effective before this Act comes into effect shall be in effect as far as it does not contradict the provision of Section 3 Sedecim of the Revenue Code, which was amended by this Act or until there is a ministerial regulation under Section 3 Sedicim of the Revenue Code which was amended by this Act.

Section 13 Minister of Finance shall be in charge of the enforcement of this Act.

Countersigned by:

General Prayut Chan-o-cha

Prime Minister