



Tax News Flash

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The Revenue Department Releases the Guideline for VAT on Electronic Services

On 7 July 2021, the Revenue Department published the [“Guide on VAT on Electronic Service Provided to Non-VAT Registrants in Thailand by Non-resident Business Person \(First Edition\)”](#) (the “Guideline”) on its website. The Guideline aims to provide clarifications on application of [the VAT amendments enacted earlier this year](#) and compliance process for non-resident taxpayers.

The collection of VAT on electronic services will be effective from 1 September 2021. Non-resident service providers and electronic platform operators, whose revenue derived from the provision of electronic services to non-VAT registrants in Thailand exceeds THB 1.8 million, are required to register for VAT and file VAT returns monthly on the Revenue Department’s Simplified VAT System for e-Service (“SVE”). The SVE is expected to be opened for registration from 1 September 2021 onwards.

KPMG welcomes the opportunity to assist affected foreign e-commerce operators in compliance with this new VAT rules.

Key Contacts

[Abhisit Pinmaneekul](#)

Head of Tax
KPMG in Thailand

Global Compliance Management Services (GCMS)

[Nipawan Passarapark](#)

Partner

[Pornpen Eurpiyachat](#)

Partner

[Visuth Apiraks](#)

Director

[Matthew Evan Jeamjit](#)

Director

[Waraporn Dhammasawangki](#)

Director

Global Mobility Services (GMS)

[Lynn Tastan](#)

Partner

[Panisa Srihera](#)

Director

International Tax / M&A Services

[Auaychai Sukawong](#)

Partner

[John Andes](#)

Partner

[Tatiana Bepalova](#)

Partner

[Tomonori Shibata](#)

Partner

[Thanita Pubordeepong](#)

Director

Transfer Pricing Services

[Abhisit Pinmaneekul](#)
Partner

[Benjamas Kullakattimas](#)
Partner

[Burin Yenthanakorn](#)
Director

[Chollatip Santitorn](#)
Director

Trade & Customs Services

[Malika Bhumivarn](#)
Partner

[Sophon Dulyarassamee](#)
Associate Director

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