



Tax News Flash

KPMG in Thailand



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Preparing for Changes in the Tax Rebate System: Thailand's Tax Rebate Coupons Go Digital

As prescribed by the Tax and Duty Rebate for Exported Goods Produced in the Kingdom Act BE 2524 (1981) (the "T & D Rebate for Exported Goods Act") Thai exporters who export locally produced goods can enjoy the benefits of a tax rebate scheme. Previously, tax rebates were provided in the form of tax coupons which could be used for the payment of duties and taxes with the Customs Department, the Revenue Department, and the Excise Department.

On 21 September 2021, Customs Notification No. 148/2564 Re: Requests for Tax Rebates came into effect under the T & D Rebate for Exported Goods Act. This Customs Notification officially initiated the use of digital tax coupons to help ease the process of requesting tax rebates and reduce the burden for collecting hard copies of tax coupons.

To obtain a digital tax coupon, an eligible exporter should register with the Customs Department as a person eligible for a tax rebate. Afterwards, the registrant should submit a request for tax rebate for exported goods within 1 year from the export date. Following the approval of the Customs Department, the tax rebate will be provided in the form of a digital tax coupon.

Some key developments are as follows:

- For holders of tax coupons issued and registered in the tax rebate system before 21 September 2021, the Customs Department will issue a tax rebate registration number (14 digits) to them within 60 days from 21 September 2021.
- After the issuance of a digital tax coupon, hard copies of tax coupons (i.e., paper copies) issued before 21 September 2021 will become invalid.
- The 3-year validity tax card will be the same. The validity period for digital tax coupons which are issued to replace paper tax coupons will be the same as the original tax coupon.
- Holders of digital tax coupons can request two extensions of the validity period before the date of expiry within the scope of a 3-year extension for each extension request.
- Holders of digital tax coupons can use their tax rebates via two main channels:
 - counter services at government agencies; or
 - tax payment systems, i.e. the customs system of the Customs Department, the Revenue Department's e-filing system, or the Excise Department's e-excise system.
- Holders of digital tax coupons can review their tax payment information using the digital tax coupon, and the available tax rebate credit via the e-tracking system.

This overhaul of the tax coupon system will facilitate the tax rebate process and relevant operations. Nevertheless, after receiving digital tax coupons, holders should inspect whether their information and available credits have been correctly registered and transferred.

If you have any queries or need our assistance in relation to the digital tax coupon, please do not hesitate to contact KPMG Thailand's Trade & Customs team.

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