



Tax News Flash

KPMG in Thailand



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Additional requirement for the particulars of e-Tax invoices

On 17 February 2023, the Director-General of the Revenue Department (“TRD”) issued the Notification of the Director-General of the Revenue Department on Value-Added Tax No. 247, which outlined the requirements of the particulars required in an e-tax invoice.

Effective from 6 January 2023, VAT registrants that issue e-tax invoices are required to comply with the following practices:

1. Upon a request from a customer or a service recipient for an e-tax invoice (to replace an abbreviated e-tax invoice), a newly issued e-tax invoice must contain the following message:

“This is a cancellation of the abbreviated e-Tax invoice no. [...], dated (date of issue of the abbreviated e-Tax invoice) [...], and a new e-Tax invoice is issued instead thereof.”

2. If an e-tax invoice is issued electronically with an electronic signature and a hard-copy format invoice is printed and provided to a customer or a service recipient, such e-tax invoice must contain the following message:

“This document has been issued electronically and the data has been delivered electronically to the Revenue Department”

KPMG’s observations

Although the TRD has issued several regulations to encourage making tax digital by supporting VAT registrants and tax payers to adopt technology for the preparation of their tax documentation, the VAT registrants and tax payers should continue to ensure that they keep abreast of new regulations and procedures in order to remain compliant in their tax affairs.

How KPMG can help

At KPMG in Thailand, we have extensive expertise of supporting our clients with their tax compliance and advising our clients on a wide range of tax matters.

Should you have any questions, please reach out to your usual KPMG contact.

Key Contacts

Head of Tax KPMG in Thailand	Global Compliance Management Services (GCMS)	Global Mobility Services (GMS)
<p>Abhisit Pinmaneekul Head of Tax KPMG in Thailand</p>	<p>Nipawan Passarapark Partner Pornpen Eurpiyachat Partner Matthew Evan Jeamjit Director Visuth Apiraks Director Waraporn Dhammasawangki Director</p>	<p>Ito Susumu Director Panisa Srihera Director Tanittha Cha-Um Director</p>
International Tax / M&A Services	Transfer Pricing Services	Trade & Customs Services
<p>John Andes Partner Tatiana Bespalova Partner Thanita Pubordeepong Partner Tomonori Shibata Partner Janejai Chavanavesh Director</p>	<p>Abhisit Pinmaneekul Partner Chollatip Santitorn Partner Akira Soraja Director Burin Yenthanakorn Director</p>	<p>Malika Bhumivarn Partner Sophon Dulyarassamee Director</p>

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