

(For translation purpose only)

Notification of the Ministry of Finance

Re: Extension of deadline for filing returns and pay value added tax
of operators who have provided electronic services from abroad
or non-resident electronic platform operators

Whereas Section 82/13 paragraph two and paragraph three of the Revenue Code amended by the Revenue Code Amendment Act (No. 53) B.E. 2564 (2021) requires operators who provide electronic services from abroad or non-resident electronic platform operators to be subject to value added tax and are obliged to file tax returns and pay value added tax under Section 83 of the Revenue Code.

The Minister of Finance approved to extend the deadline for filing returns and paying value added tax via Form P.P.30.9, which operators must submit returns by the 15th day of the following month under Section 83 of the Revenue Code, to be by the 23rd day of the following month, by virtue of Section 3 Oct, paragraph two of the Revenue Code, in order to treat the filing of VAT return and payment of operators who have provided electronic services from abroad or non-resident electronic platform operators similar to the filing a VAT return and paying VAT via the Internet network of other operators.

This Notification shall come into force from 1 September B.E.2564 (2021) onwards.

Issued on 9 September 2021

(Arkhom Term pittayapaisith)
Minister of Finance