

FAQs: Cross border VAT on electronic service in Thailand

**The Revenue Department of
Thailand**

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1. Scope of electronic services

1.1 What are examples of incorporeal property delivered over the Internet?

Ans Examples of incorporeal property delivered over the Internet are transfer of ownership of software, patent, goodwill, trademark or copyright over the Internet. However, to determine incorporeal property delivered over the Internet as electronic service under Section 77/1 (10/1) of the Revenue Code, you shall also consider whether the property is essentially automated and impossible to ensure in the absence of information technology.

1.2 Is a service to facilitate sale of products through an online marketplace considered an electronic service?

Ans A service which facilitates sales of products through an online marketplace which charges a service fee from a vendor is considered an electronic service. The marketplace must collect and remit VAT from such service.

1.3 Is a service of an online travel agency (OTA) considered an electronic service?

Ans If the OTA provides a service 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, such service is considered an electronic service.

1.4 Is a sale of e-vouchers or cash vouchers through an online platform for purchase of products at stores in Thailand or abroad considered an electronic service?

Ans A sale of e-vouchers or cash vouchers through an online platform for purchase of products at stores in Thailand or abroad is not an electronic service.

1.5 Is a rental service or sale of e-books that charges a monthly or annual subscription fee considered an electronic service?

Ans A rental service or sale of e-books is considered an electronic service. However, such service is exempted from VAT.

1.6 Is a payment service considered an electronic service?

Ans If a payment service operator provides a service 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, such payment service is considered an electronic service.

1.7 An individual in Thailand pays a non-resident service provider for online advertisements that can be viewed only in foreign countries. Is such service considered an electronic service used in Thailand?

Ans If such advertisements can only be accessed by viewers in foreign countries, such advertisements are considered services performed abroad and not used in Thailand. Therefore, such services are NOT services used in Thailand and NOT subject to VAT in Thailand.

1.8 If I am uncertain whether a service is an electronic service, what should I do?

Ans You can send a letter to the Revenue Department to request a ruling on whether such service is considered an electronic service.

2. VAT registration

2.1 What information and documents are required for VAT registration?

Ans Required information and documents are shown in Appendix 11.1.

2.2 What information are required in certificate of incorporation? Does the certificate need to be signed by the company's authorised person?

Ans A certificate of incorporation is a legal document that confirms company formation which might contain different details in each country. However, such document shall contain the company's name and date of incorporation. Such document is NOT required to be signed by the company's authorised person.

2.3 If the certificate of incorporation is issued in English, is it still required to be notarised?

Ans Such certificate is still required to be notarized to confirm that the issuing agency has the authority to issue the certificate. The certificate can be notarized by the Ministry of Foreign Affairs or a Notary Public or an entity legally authorized by the country of incorporation to notarise. The notarization must be no later than six months prior to submission to the Revenue Department.

2.4 Can the certificate of incorporation be notarized by a law firm authorized to notarise? Is the certificate required to be legalized by an embassy or a consulate?

Ans The certificate of incorporation can be notarized by a law firm authorized to notarise. The notarization must be no later than six months prior to submission to the Revenue Department. The certificate does NOT need to be legalized by an embassy or a consulate.

2.5 Is a VAT registered electronic service provider required to display certificate of value added tax registration on its website or electronic platform according to Section 85/4 of the Revenue Code?

Ans No because the legislation stipulates that the announcement of the list of VAT registrants on the Revenue Department's website replaces the certificate of value added tax.

2.6 After a business operator has registered for VAT, how long will the Revenue Department take to consider and approve the operator's VAT registration?

Ans No more than 10 working days. However, a business operator becomes a VAT registrant and receives a tax identification number on the date of VAT registration application.

If a non-resident business operator submits a VAT registration application before 1 September 2021, the business operator will become a VAT registrant on 1 September 2021 which is the effective date of the related legislation. If a non-resident business operator submits a VAT registration application from 1 September 2021 onwards, the business operator will become a VAT registrant on the date of VAT registration application. The business operator can start collecting VAT since the date of becoming a VAT registrant. The names of VAT registrants will be announced on the Revenue Department's website (www.rd.go.th).

2.7 Can a non-resident business operator hire an agent to register for VAT, file a VAT return, and request a VAT refund on the operator's behalf? Can the agent submit a VAT registration application in paper format at an office of the Revenue Department?

Ans All transactions related to VAT must be completed through the VES system on the Revenue Department's website. Therefore, a business operator is NOT required to appoint a local agent to perform the transactions. VAT registration application CANNOT be submitted in paper format.

2.8 A business operator has already submitted a VAT registration application, but later, the business operator wishes to change information on the application. What should the business operator do?

Ans You can edit your registration information until 11:59:59PM (Thai local time GMT+7) on the date that you submit the VAT registration application. After that time, if you wish to change your registration information, please notify the change at ves@rd.go.th. However, after the Revenue Department has announced and approved you as a VAT registrant on the Revenue Department's website, if you wish to change essential particulars in your registration (your name or your business email address or your business website), please submit the P.P.09.9 form via the VES system. If you wish to change other information, please notify the change at ves@rd.go.th.

2.9 Does VAT registration of non-resident electronic service providers and electronic platforms constitute a permanent establishment (PE) for income tax purposes in Thailand?

Ans No. VAT registration in Thailand would not on its own be a determining factor for whether the service providers or platforms have a PE in Thailand. Thailand will continue to rely on its domestic income tax law and the provisions of its Avoidance of Double Taxation Agreements to determine whether the non-resident has a PE in Thailand for income tax purposes.

2.10 Does VAT registration in Thailand require non-resident business operators to be subject to other tax obligations aside from VAT (such as the issuance of receipt under Section 105 of the Revenue Code and the withholding tax from payments made to Thai recipients)?

Ans VAT registered non-resident operators and electronic platforms will only be subject to VAT obligations.

3. Determining the VAT registration status and location of customers

3.1 If a customer informs the non-resident electronic service provider of false VAT identification number with or without an intention to avoid VAT, is the service provider liable to a penalty for failure to charge VAT?

Ans No. The service provider is not required to verify the validity of the customer's VAT registration number. However, the service provider should consider the basic validity of the number such as the completeness of the number of digits (It must contain exactly 13 digits) or the reasonableness of number (e.g. it should not be consecutive (1234...)).

3.2 If a service provider realizes that a customer has intentionally informed a false VAT identification number, what should the service provider do?

Ans The service provider can report to the Revenue Department via the Revenue Department's website.

3.3 How can a service provider verify a customer's VAT identification number?

Ans The service provider can verify a VAT registrant at the Revenue Department's website. (<https://eservice.rd.go.th/rd-ves-web/search/vat>)

3.4 How can a service provider determine whether the service is used in Thailand?

Ans To determine whether an electronic service is used in Thailand, service providers or electronic platforms can rely on the customer's information that they routinely obtain in the normal business activity to determine where the electronic service is used. Such information can be one of the following information about the customer:

- (1) Payment information (e.g. credit card information, bank account details)
- (2) Residence information (e.g. home address, billing address)
- (3) Access information (e.g. mobile country code of SIM card, IP address)

However, if such information is contradictory, the service providers or electronic platforms should obtain at least two pieces of non-conflicting evidence of where the service is used.

3.5 A payment information indicates that the service is used in Thailand. A residence information indicates that the service is used in the United States. An access information indicates that the service is used in Singapore. Can the service provider determine that the service is used by a customer in Thailand?

Ans The service provider should obtain at least two pieces of non-conflicting evidence of where the service is used to confidently determine in which country the service is used.

3.6 Does the determination of where the service is used require the consideration of the party that enters into the contract with the non-resident service provider?

(1) A US parent company has entered into a contract to use an electronic service of a non-resident service provider in order to allow a subsidiary in Thailand to use the service. Is such service considered an electronic service used in Thailand?

(2) A Thai parent company has entered into a contract to use an electronic service of a non-resident service provider in order to allow a subsidiary in a foreign country to use the service. Is such service considered an electronic service used in Thailand?

Ans If the service recipient is in Thailand and is not a VAT registrant and the non-resident service provider has income from providing the electronic service to such service recipients of more than 1.8 million baht per year, such service provider is required to register for VAT, file a VAT return, and remit VAT.

4. Issuing commercial invoices or receipts

4.1 If a non-resident electronic service provider or electronic platform is required to issue tax invoices in the country of incorporation, is the service provider or electronic platform able to issue the tax invoices for customers in Thailand?

Ans Yes, a service provider is able to issue tax invoices under other countries' laws. However, electronic service providers or electronic platform cannot issue tax invoices under the Revenue Code of Thailand.

4.2 A service provider has issued a commercial invoice to a customer in Thailand. If there is a service fee adjustment or a service cancellation, can the service provider issue a credit note or a debit note?

Ans No, the service provider can issue neither a credit note nor a debit note under the Revenue Code of Thailand.

4.3 Can a service provider display a service fee on a receipt in a foreign currency?

Ans Yes, the service provider can display a service fee in a foreign currency.

4.4 Is a service provider required to display a VAT-inclusive or a VAT-exclusive service fee? If a service provider chooses to display a VAT-inclusive service fees, is the fee amount shown the tax base for VAT calculation?

Ans The Revenue Department does not have a requirement regarding the service fee display. However, for clarity, there should be a text or a document to clarify whether the service fee charged to a customer has already included VAT or not.

5. Tax liability, tax calculation, and tax filing

5.1 When does the tax liability take place?

Ans At the time the payment is made

5.2 A service provider has charged a service fee for an electronic service provided from 15 August to 14 September 2021 to a non-VAT registered customer. The customer will pay for the service on the following dates:

(1) 20 August 2021

(2) 3 September 2021

How should the service provider remit VAT?

Ans The service provider is NOT required to remit VAT from the service fee paid on 20 August 2021. If the service provider is a VAT registrant by 3 September 2021, the service provider is required to remit VAT from the service fee paid on 3 September 2021.

5.3 Can a service provider deduct a service fee discount given to a customer from the tax base?

Ans If the discount is given at the time of provision of service, the tax base is the service fee that has already deducted the discount. If the discount is given after provision of service, the tax base is the entire service fee (service fee that has NOT deducted the discount).

5.4 What information must be provided in VAT filing?

Ans Required information and documents are shown in Appendix 11.2.

5.5 If the VAT operator is both a vendor and an electronic platform, is the VAT operator required to file a VAT return separately?

Ans No. The VAT operator should file a VAT return on the sales amount that already includes sales amount as a vendor and an electronic platform.

5.6 Can a VAT operator pay tax through a foreign bank account?

Ans A VAT operator can pay tax through a foreign bank account.

5.7 What is the Revenue Department's bank account for tax payment?

Ans Krungthai Bank account

Account Number	1847018742
Account Name	KRUNGTHAI FOR THE REVENUE DEPARTMENT
SWIFT Code	KRTHTHBK

After a VAT operator has submitted a tax return, there will be a reference code for each tax filing and payment. The reference code and payment details will be shown on the screen of the tax filing and payment system.

5.8 For wire transfer, when will a tax payment be considered completed?

Ans On the date that the payment is successfully transferred to Krungthai bank account (KRUNGTHAI FOR THE REVENUE DEPARTMENT).

5.9 Which time zone is used for tax filing and payment?

Ans Actions that are associated with time follow Thailand's time zone which is GMT+7. The due date for VAT filing and payment is the 23rd day of the next tax month (If the 23rd day is not a business day, the due date is the first business day following the 23rd day.) no later than 3.30PM for international bank transfer or 8.30PM for debit/credit card payment.

5.10 If the 23rd day of a month is a national holiday in Thailand and the payment is transferred to the Revenue Department's bank account on the next day, will the tax payment be considered a late tax payment?

Ans If the 23rd day of a month is a national holiday in Thailand and the payment is transferred to the Revenue Department's bank account on the next day, the tax payment will NOT be considered a late tax payment.

5.11 If the 23rd day of a month is a Saturday, Sunday or national holiday in Thailand, what will happen?

Ans If the 23rd day of a month is a Saturday, Sunday or national holiday in Thailand, the due date will be the first business day following the 23rd day.

5.12 A service recipient is a VAT registrant in Thailand and uses an electronic service in both VAT and non-VAT businesses. What should the service recipient do?

Ans The service recipient shall remit VAT from the service to the Revenue Department using the value added tax remittance return (P.P.36). However, the service recipient can only deduct

input tax from the part of service that is used for VAT business. If the service recipient cannot separate the service between the two types of business, the service recipient shall apportion the input tax based on the Revenue Department's criteria.

5.13 If a VAT operator does not make any sales in a month, does the VAT operator need to file a tax return for that month?

Ans The VAT operator shall file a VAT return every month including the months without any sales.

5.14 What types of electronic service are exempted from VAT?

Ans E-books and e-magazines are exempted from VAT.

5.15 Is a digital audio book (that is not sold together with a physical book or e-books) regarded as an e-book?

Ans A digital audio book is not considered an e-book. The sale of and subscription fee for digital audio books are not exempt from VAT.

5.16 If the service provider has charged the service fee that includes the fee for both e-book and another electronic services, what should the service provider do?

Ans If the service provider can separate the service fee between the fee for VAT-exempt service and the fee for other electronic services, the service provider shall remit only VAT from electronic services that are NOT exempted from VAT. However, if the service provider cannot separate the service fee between the two types of services, the service provider shall remit VAT from the entire service fee.

5.17 Is a VAT operator required to prepare an output tax report?

Ans A VAT operator is required to prepare an output tax report and details of transactions in the output tax report. The report and details shall be submitted to the Revenue Department when requested and shall include at least the following information:

Output Tax Report

(For Value Added Tax Registrant under Clause 8 of the Notification of the Director-General of the Revenue Department regarding Value Added Tax (No.104) amended by the Notification of the Director-General of the Revenue Department regarding Value Added Tax (No. 239))

Tax Month..... Year.....

Name of VAT Registrant..... Tax ID Number.....

Date	Description	Service Value Excluding VAT	
		Foreign currency	Thai Baht (THB)
Total Value			
Exchange rate for converting to THB (the last day of the month)			
VAT payable (THB)			
Net VAT payable			

Remarks:

Date means the date of payment of service.

Description means the type of service e.g. application, advertising fee (if applicable)

Foreign currency means the currency charged for VAT.

Detail of transaction in output tax report

Tax Month..... Year.....

Name of VAT Registrant..... Tax ID Number.....

No.	Date	Transaction No.	Customer's Name/ID/Email <small>(any word that can identify customer)</small>	Description	Service Value Excluding VAT	
					Foreign currency	Thai Baht (THB)
Total Value						
Exchange rate converting to THB (the last day of the month)						
VAT payable (THB)						
Net VAT payable						

6. Exchange rate

6.1 How to determine which foreign currency service providers received for service fees to apply the exchange rate, e.g., currency received upon payment of service or currency used in accounting records, etc.?

Ans You should consider the currency received upon payment to apply the exchange rate.

6.2 According to Section 79/4 of the Revenue Code, which exchange rate of the Bank of Thailand is used for tax calculation i.e. 'sight bill' rate or 'transfer' rate?

Ans In case where a foreign currency is received from sale of goods or provision of services and such currency is not sold for Thai currency in the month that VAT liability arises, that currency shall be converted into Thai currency using the average **(transfer) buying rate** of commercial banks which the Bank of Thailand calculates on the last business day of the month in which the VAT liability arises.

https://www.bot.or.th/english/_layouts/application/exchangerate/exchangerate.aspx

7. Provision of services through electronic platform

7.1 For the provision of application services through platform, if a Thai app developer provides an application service through a non-resident platform to customers only in a foreign country, is the non-resident platform liable to pay VAT, and how?

Ans The non-resident platform is not liable to pay VAT in this case.

7.2 Does a Thai VAT-registered electronic platform providing services through servers in foreign countries considered as a Thai electronic platform?

Ans If a Thai VAT operator owns an electronic platform even though the platform provides services through servers in foreign countries, it is considered as a Thai electronic platform.

7.3 In case of non-resident operators providing electronic services on their own website and providing services through a platform to customers in Thailand, how should the non-resident operators remit and pay for VAT?

Ans If the non-resident operators provide services through electronic platforms and the platforms have provided services with a continuous process comprising offering service, receiving payment of service, and delivering service, the non-resident operators are required to remit VAT only on the portion of services provided on their own website.

7.4 In case of non-resident operators providing electronic services on their own website and providing services through a platform to customers in Thailand, can the non-resident operators pay all VAT liability on behalf of themselves?

Ans No, if the electronic platform provides services with a continuous process comprising offering service, receiving payment of service, and delivering service, the electronic platform is liable to remit and pay VAT on the portion of services provided through platform.

7.5 In case of non-resident operators providing electronic platform services and providing electronic services directly to customers in Thailand, how to consider whether a non-resident operator or platform has tax base exceeding 1.8 million baht? (For example, electronic platform services account for tax base of 1 million baht whereas electronic services provided directly to customers account for tax base of 1 million baht. If tax base is considered separately, the non-resident operator is not required to register for VAT, but

if tax base is considered collectively, the non-resident operator will be required to register for VAT.)

Ans A non-resident operator should consider tax base collectively, therefore in such case, a non-resident operator will be required to register for VAT.

8. VAT Refund

8.1 A VAT operator has collected a service fee from a customer. Subsequently, the customer has informed that he is a VAT registrant in Thailand and would like to request for refund of VAT that has been paid. In this case, can the operator request for VAT refund from the Revenue Department?

Ans Yes, the operator can submit a request for VAT refund (K.10.9) through the VES system and attach any relevant documents of proof.

8.2 A VAT operator has refunded VAT to a customer for the reason that customer has cancelled the service contract. Can the VAT operator reduce the amount of his tax payable equal to the VAT refunded amount to the customer?

Ans The VAT operator shall reduce its sales amount equivalent to the amount refunded to the customer in the month when an evidence of service fee refund is issued. The VAT operator should have the following documents available when requested by the Revenue Department: the terms of a contract indicating the rights of customers to cancel services, proof of service used, proof of payment of service, proof of VAT remittance, proof of termination of service, and proof of service fee and VAT refund to the customers.

8.3 How long is the statute of limitations to claim VAT refund?

Ans According to section 84/1 of the Revenue Code, the VAT operator can submit a VAT refund request within 3 years from the date of tax filing deadline (in case of tax filing within the deadline) or from the date of tax payment (in case of late filing).

9. VAT for Electronic Service (VES) System

9.1 What is the VAT for Electronic Service (VES) system?

Ans The VAT for Electronic Service (VES) system refers to the electronic service system which the Revenue Department offers to service providers and electronic platforms for completing transactions related to VAT in Thailand. The system allows users to register for VAT, file VAT returns, pay VAT, request for VAT refund, and any other relevant matters electronically.

9.2 When will the VES system open for VAT registration?

Ans The VES will open for VAT registration from 16 August 2021 onwards.

9.3 What are the methods for sending and receiving information and documents between VAT operators and the Revenue Department?

Ans VAT operators can contact the Revenue Department, send, and receive information or documents through the VES system. The system will send notifications to VAT operators' registered email address when any document has been sent or received.

10. Audit and compliance

10.1 What will be the legal consequences when a service provider has income from providing electronic service in Thailand exceeding the threshold but does not register for VAT?

Ans The Revenue Code states that any operator with income from selling goods or providing services exceed 1.8 million baht per year is required to register for VAT¹. If a service provider has income exceeding the threshold but does not register for VAT, the service provider will be liable to a fine twice the tax due in tax month for the duration of failure to comply with such provision, or 1,000 Baht per month, whichever is greater². The service provider will also be liable to a surcharge of 1.5 percent of payable tax excluding fine per month or part of month³.

Further Information:

If you have further questions regarding the Revenue Code, please contact the Revenue Department at www.rd.go.th or Tel. 1161.

¹ Section 85/1 of the Revenue Code

² Section 89(1) of the Revenue Code

³ Section 89/1 of the Revenue Code

11. Appendix

11.1 Registration Form (Form for Value Added Tax Registration for Non-Resident Under Section 85/20 of the Revenue Code (P.P.01.9))

	Form for Value Added Tax Registration for Non - Resident Under Section 85/20 of the Revenue Code	P.P.01.9
Submit to the Director-General of the Revenue Department		
1. Taxpayer Information		
Tax ID Number <input type="checkbox"/> - <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		
Business Type		
<input type="checkbox"/> Company <input type="checkbox"/> Juristic Partnership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Others.....		
Full Name of Company/Juristic Partnership/Sole Proprietor/Others:		
Tax Identification Number for the Country of Incorporation/Country of Residence for Tax Purposes:		
Trade Name (if applicable) :		
Type of Electronic Service(s) provided :		
Description of Electronic Service provided :		
Business Website :		
Date of Incorporation (YYYY-MM-DD) :		
Business Address /Residential Address in Country of Residence for Tax Purposes		
Street Address : District :		
Town/City : State/Province :		
Country : Postcode :		
Business Email Address :		
Phone Number : (+.....)..... ext.....		
2. Reason for Registration		
<input type="checkbox"/> Having a total value of taxable electronic service provided in Thailand exceeding 1,800,000 THB per year		
<input type="checkbox"/> Having a total value of taxable electronic service provided in Thailand not exceeding 1,800,000 THB per year but choose to register for value-added tax		
3. Business Details and Activities		
Type of Business Activities : <input type="checkbox"/> Electronic Platform <input type="checkbox"/> Electronic Vendor <input type="checkbox"/> Both		
Means of Service : <input type="checkbox"/> Application <input type="checkbox"/> Website <input type="checkbox"/> Others		
Name of Application :Website :Others :		
4. Director, Partner, or Manager Information		
Title : First Name : Middle Name : Last Name :		
Position :		
Email Address :		
Phone Number : (+.....)..... ext.....		

5. Contact Details

5.1 First Contact Person

Title : First Name : Middle Name : Last Name :

Position :

Email Address :

Phone Number : (+.....)..... ext.....

5.2 Second Contact Person (Optional)

Title : First Name : Middle Name : Last Name :

Position :

Email Address :

Phone Number : (+.....)..... ext.....

Supporting Documents


1. Certificate of Incorporation, officially translated into English and notarised (containing entity name, date of incorporation, country of incorporation)
2. In case of sole proprietor, a copy of the sole proprietor's valid passport (only the first information page showing the passport holder's name, photo, and passport number) or a copy of the sole proprietor's valid national ID card
3. Certificate of Tax Residency in the Country of Incorporation or Certificate of Tax Residency in the country where the sole proprietor is a tax resident (if applicable)

Declaration

I hereby certify that information given above and accompanying documents are true and correct and agree to be bound by such information and documents.

Date...../...../.....

11.2 VAT Return Form (P.P.30.9 Value Added Tax Return for Non-Resident Under Section 82/13 of the Revenue Code)

 <div style="display: inline-block; text-align: right; vertical-align: middle;"> <p>Value Added Tax Return for Non - Resident P.P.30.9 Under Section 82/13 of the Revenue Code</p> </div>	
<p>VAT Operator Information</p> <p>Tax ID Number : <input type="text" value="0-00000-000000-00-0"/></p> <p>Name of VAT Operator :</p> <p>Trade Name :</p> <p>Street Address : District :</p> <p>Town/City : State/Province :</p> <p>Country : Postcode :</p> <p>Business Email Address :</p> <p>Phone Number : (+.....)..... ext.....</p>	
<p>Type of filing and Tax Month</p> <p><input type="checkbox"/> Ordinary filing <input type="checkbox"/> Additional filing for the.....th time of P.P.30.9 which is filed <input type="checkbox"/> on-time <input type="checkbox"/> with delay</p> <p>Tax month : <input type="checkbox"/> Jan <input type="checkbox"/> Feb <input type="checkbox"/> Mar <input type="checkbox"/> Apr <input type="checkbox"/> May <input type="checkbox"/> Jun <input type="checkbox"/> Jul <input type="checkbox"/> Aug <input type="checkbox"/> Sep <input type="checkbox"/> Oct <input type="checkbox"/> Nov <input type="checkbox"/> Dec Year.....</p>	
<p>Tax Computation</p>	
<p>Provide total value of taxable electronic service</p> <p>1. Total value of taxable electronic service exclusive of VAT <input type="text" value="THB"/></p> <p>2. Total VAT to be remitted (7% of 1.) <input type="text" value="THB"/></p>	
<p>In case of additional filing</p> <p>3. Underdeclared Thai taxable electronic service <input type="text" value="THB"/></p> <p>4. Total VAT to be remitted (7% of 3.) <input type="text" value="THB"/></p>	
<p>In case of late filing and payment, or additional filing</p> <p>5. Surcharge <input type="text" value="THB"/></p> <p>6. Penalty <input type="text" value="THB"/></p> <p>7. Total amount of VAT, surcharge, and penalty to be remitted <input type="text" value="THB"/> ((2. + 5. + 6.) or (4. + 5. + 6.))</p>	
<p>Declaration</p> <p>I hereby certify that information given above are true and correct and agree to be bound by such information. In case of late filing or additional filing I hereby request the reduction of any penalty.</p> <p style="text-align: center;">Date...../...../.....</p>	

11.3 Example of output tax report

Output Tax Report

(For Value Added Tax Registrant under Clause 8 of the Notification of the Director-General of the Revenue Department regarding Value Added Tax (No.104) amended by the Notification of the Director-General of the Revenue Department regarding Value Added Tax (No. 239))

Tax Month April Year 2021

Name of VAT Registrant Good Taxpayer Co., Ltd Tax ID Number 0235698798012

Date	Description	Service Value Excluding VAT	
		USD	Thai Baht (THB)
1	Game Service 1	25	500
	<i>Refund Game Service 1</i>	(5)	-
	<i>Advertising Fee</i>	-	300
	...		
...
30
Total Value		100	5,300
Exchange rate for converting to THB (the last day of the month)		30	
VAT payable (THB)		210 (100x30x7%)	371 (5,300x7%)
Net VAT payable			581 (210+371)

11.4 Example of detail of transaction in output tax report

Detail of transaction in output tax report

Tax Month April Year 2021

Name of VAT Registrant Good Taxpayer Co., Ltd Tax ID Number 0235698798012

No.	Date	Transaction No.	Customer's Name/ID/Email <small>(any word that can identify customer)</small>	Description	Service Value Excluding VAT	
					USD	Thai Baht (THB)
1	1	GA0895	100us389	Game Service 1	20	-
..
12	1	AD0154	M5689	Advertising Fee	-	300
..
18	1	NGA0001	100us735	Refund Game Service 1 (Ref. GA0132 15.1.21)	(5)	-
..
25	1	GA0901	105us500	Game Service 1	5	-
26	1	GA0902	107us600	Game Service 1	-	500
..
30	5	AD0267	Y0828	Advertising Fee	-	2,400
..
82	9	AD0310	M198829	Advertising Fee	-	200
...
280	30	GA0972	101th998	Game Service 1	-	60
Total Value					100	5,300
Exchange rate converting to THB (the last day of the month)					30	
VAT payable (THB)					210 (100x30x7%)	371 (5,300x7%)
Net VAT payable						581 (210+371)