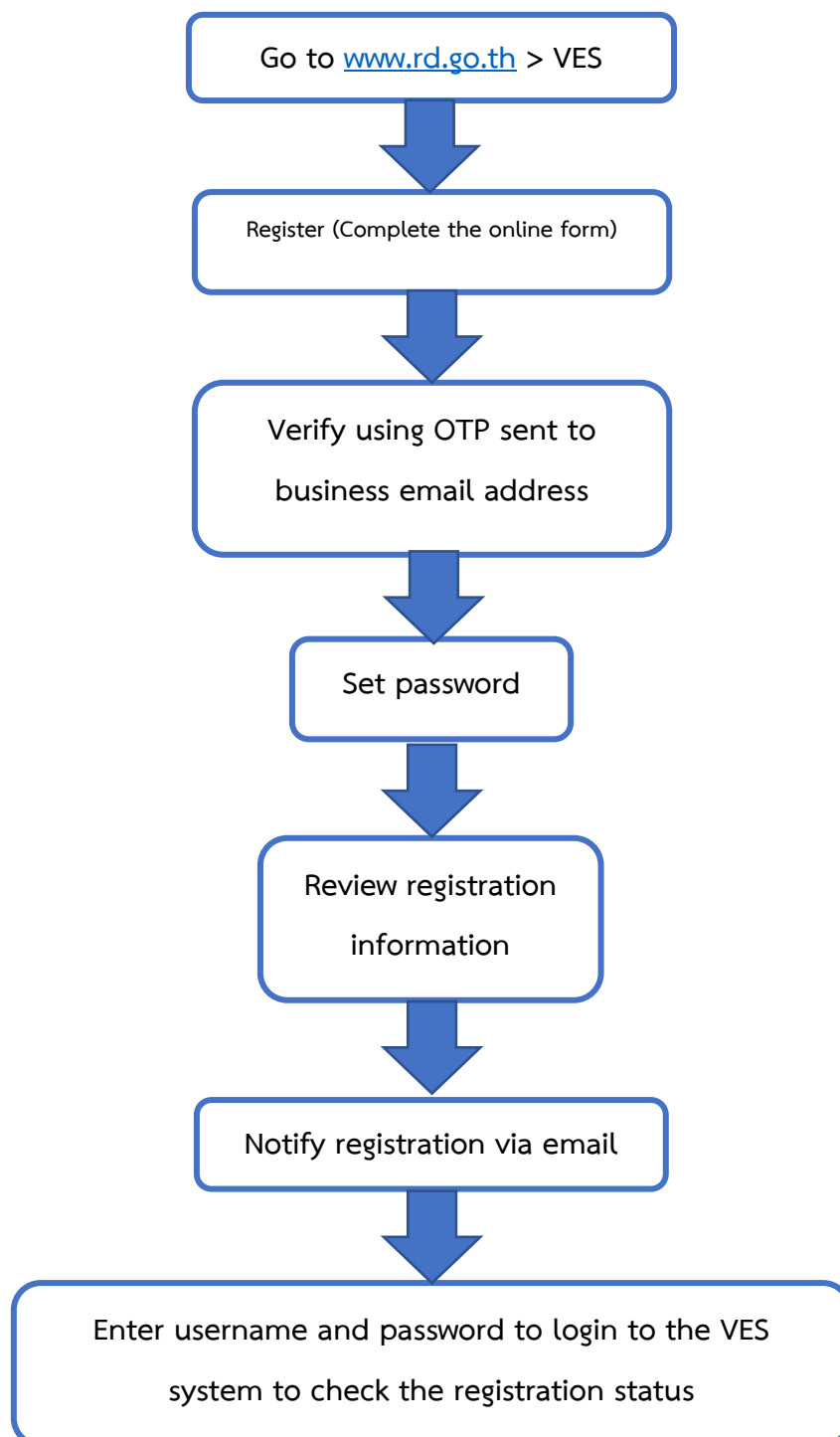


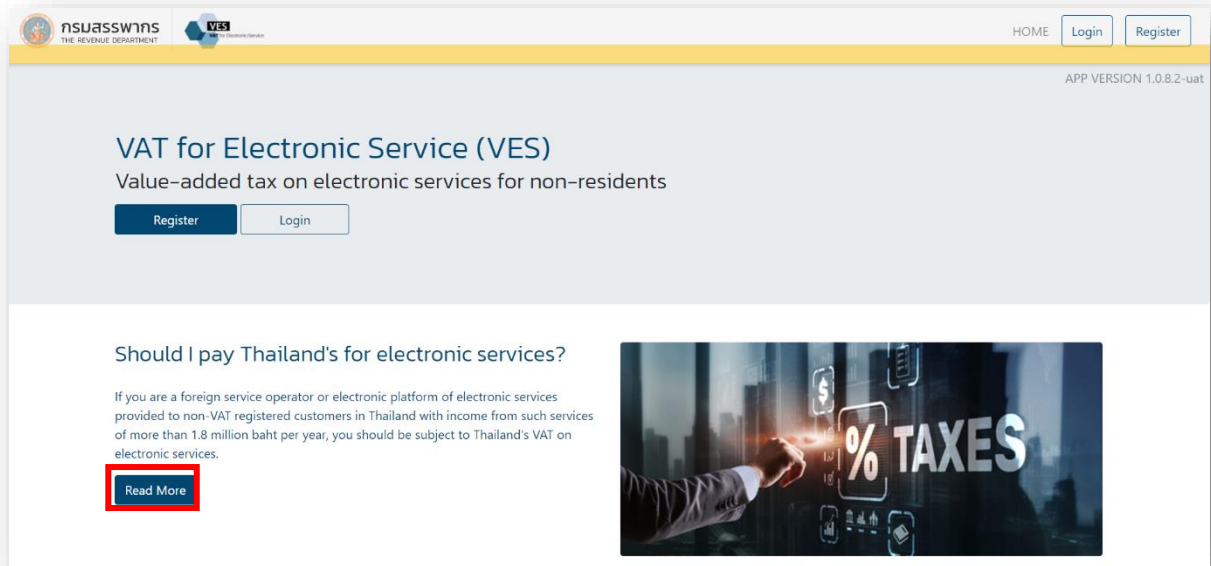
Instructions for Completing the Form for Value Added Tax Registration for Non-Residents (P.P.01.9)

A business operator that wishes to register for VAT on electronic services shall submit a registration application via the Revenue Department's website (www.rd.go.th) > VES (VAT for Electronic Service)



Prepare for VAT Registration

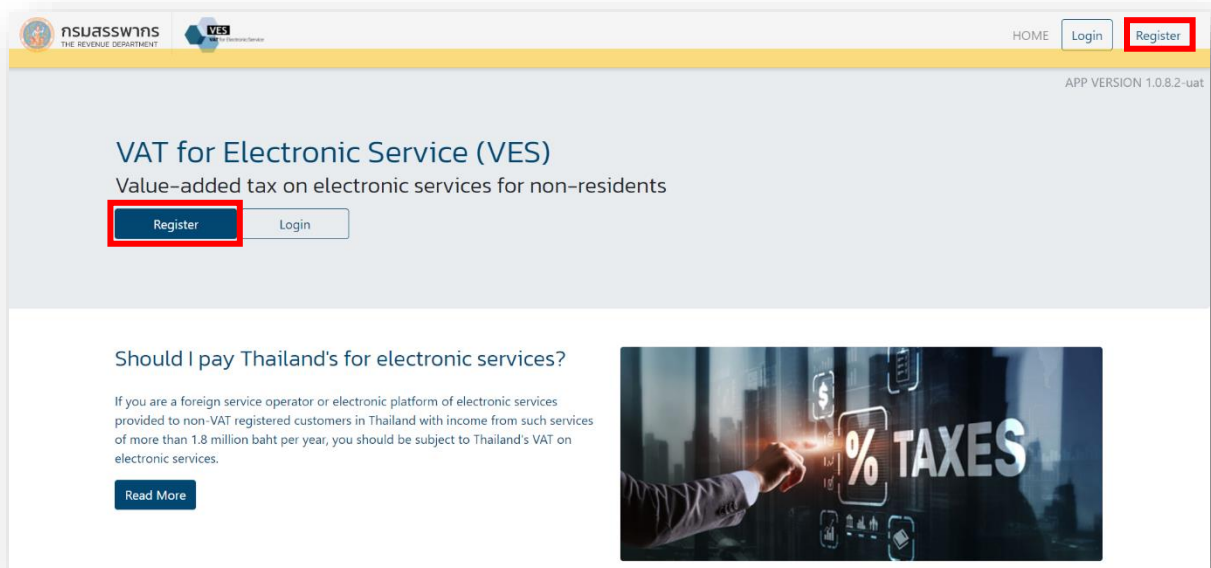
Before registering, you can view our guideline (A Guide on VAT on Electronic Service Provided to Non-VAT Registrants in Thailand by Non-resident Business Person) at www.rd.go.th > VES (VAT for Electronic Service) > Should I pay Thailand's VAT on electronic services? > Read More (<https://www.rd.go.th/fileadmin/download/eService.pdf>)



The screenshot shows the top navigation bar with the Revenue Department logo, the VES logo, and links for HOME, Login, and Register. The main heading is "VAT for Electronic Service (VES)" with the subtitle "Value-added tax on electronic services for non-residents". Below this are "Register" and "Login" buttons. A section titled "Should I pay Thailand's for electronic services?" contains a paragraph of text and a "Read More" button highlighted with a red box. To the right is an image of a hand pointing at a digital screen with the word "TAXES" and a percentage sign.

Where to register

Please go to www.rd.go.th > VES (VAT for Electronic Service) and click "Register".



This screenshot is identical to the one above, but the "Register" button in the top navigation bar and the "Register" button below the heading are highlighted with red boxes. The rest of the page content, including the "Should I pay Thailand's for electronic services?" section and the "TAXES" image, remains the same.

How to register

Required information

You must fill in the boxes with * as they are the required fields.

The required fields include:

1) Taxpayer Information

Select your “Type of Business”*

Please fill out the registration information in English.
1. Taxpayer Information

Type of Business*

Company Juristic Partnership Sole Proprietor Other

1.1 If you select “Company”, please fill in the following boxes:

- 1.1.1 Full Name of Company*
- 1.1.2 Country of Incorporation*
- 1.1.3 Date of Incorporation*
- 1.1.4 Business Website*

1.2 If you select “Juristic Partnership”, please fill in the following boxes:

- 1.2.1 Full Name of Juristic Partnership*
- 1.2.2 Country of Incorporation*
- 1.2.3 Date of Incorporation*
- 1.2.4 Business Website*

1.3 If you select “Sole Proprietor”, please fill in the following boxes:

- 1.3.1 Title*
- 1.3.2 First Name*
- 1.3.3 Last Name*
- 1.3.4 Country of Residence for Tax Purposes*
- 1.3.5 Date of Incorporation*
- 1.3.6 Business Website*

1.4 If you select “Other”, please fill in the following boxes:

1.2.1 Full Name of Other*

1.2.2 Country of Incorporation*

1.2.3 Date of Incorporation*

1.2.4 Business Website*

2) Supporting Documents

Please attach the following documents that apply to you:

- Company, juristic partnership or other: Certificate of Incorporation*
- Sole proprietor: A copy of a passport or a national ID card*
- 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)

2. Supporting Documents

Certificate of Incorporation* Must include entity's name, date of incorporation, country of incorporation

+ Choose File .pdf | maximum file size = 2MB

Certificate of Tax Residency in the Country of Incorporation

+ Choose File .pdf | maximum file size = 2MB

1. If your documents are already in English, please get them notarised to certify their authenticity by a Notary Public ⓘ

2. If your documents are not in English, please get them translated and notarised.

3) Business Address

This address should be the physical address where you are located.

3.1 Address*

3.2 Street*

3.3 Town/City*

3.4 Postcode*

3.5 Country*

3.6 Country Code*

3.7 Phone Number*

4) Contact Person Details

Please fill out the following information of your contact person(s), but no more than two persons:

4. Contact Person Details

The following persons will be primary contact persons with the Revenue Department. You may add up to 2 contact persons.

4.1 Title*

4.2 First Name*

4.3 Last Name*

4.4 Position*

4.5 Email Address*

4.6 Country Code*

4.7 Phone Number*

5) Business Email Address

You should provide the email address that you will use to contact the Revenue Department and receive notifications from the VAT for Electronic Service (VES) system. You can change this business email address until 11:59:59PM (Thai local time) on the date that you submit the VAT registration application. After that time, if you wish to change your business email address, please notify the change at ves@rd.go.th. However, after the Revenue Department has announced and listed you as a VAT registrant on the Revenue Department's website, if you wish to change your business email address, please submit the P.P.09.9 form via the VES system.

5. Business Email Address

1. This email address will receive official emails from the Revenue Department.
2. This email address should be your company's primary business email address.
3. This email address can be the same as the contact person's email address.
4. Should you need to change this email address later on, you can always file a request.

6) Director, Partner, or Manager Information

Please fill in the following information of one of your directors, partners, or managers who oversees your VAT registration:

6. Director, Partner, or Manager Information

Please provide the contact details of one of your directors, partners, or managers who oversees your VAT registration.

6.1 Title*

6.2 First Name*

6.3 Last Name*

6.4 Position*

6.5 Email Address*

6.6 Country Code*

6.7 Phone Number*

7) Business Details and Activities

7.1 Type of business activities*

7.2 Means of Service*

7. Business Details and Activities

Type of business activities*

Electronic Platform

Market, channel, or any other procedure that many service providers use to provide their services to the service recipients.

Electronic Vendor

Provider of service including incorporeal property 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.

Both

Your business is both an electronic platform and a vendor. When filing tax returns and remitting your taxes, you will only need to submit one P.P.30.9 form. (not two separate forms).

Please specify the means of service*

Means of service

Name of the means of service

[+ Add Service](#)

8) Type of Electronic Services

Please select the following types of electronic services that apply to you
(please select all that apply):

8. Type of Electronic Services

Select all that apply*

<input type="checkbox"/> Digital product such as mobile applications	<input type="checkbox"/> Software programs
<input type="checkbox"/> Digital images, videos, and financial data	<input type="checkbox"/> Digital music, films, and games
<input type="checkbox"/> Distance teaching via pre-recorded medium such as online courses	<input type="checkbox"/> Providing or supporting a business or personal presence on an electronic network
<input type="checkbox"/> Electronic data management	<input type="checkbox"/> Search engine such as customised search-engine services
<input type="checkbox"/> Listing services for the right to put goods or services for sale on an online market or auction house	<input type="checkbox"/> On-demand streaming services where there is no interaction with the content provider
<input type="checkbox"/> Advertising services on a digital media platform	<input type="checkbox"/> Support services performed, via electronic means, for arranging and facilitating the completion of transactions
<input type="checkbox"/> Others (Please specify)	

9) Reason for Registration

Please select one of the following reasons for your VAT registration:

- Having a total value of taxable electronic service provided in Thailand exceeding 1.8 million baht per year; or
- Having a total value of taxable electronic service provided in Thailand not exceeding 1.8 million baht per year but choose to register for value added tax

9. Reason for Registration*

- Having a total value of taxable electronic service provided in Thailand exceeding 1,800,000 THB per year
- 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

Verify your business email address

For verification, the VES system will send an OTP to your business email address through our auto-response email address ves.noreply@rd.go.th. You should enter the OTP received to verify your business email address.

1 Fill out information 2 Verify email address 3 Set Password 4 Review information

Verify your email address

Enter the verification code that we sent to **keerati.laph@gmail.com** to confirm your email address.

Ref Code

8RX80P wait:[73]

OTP*

Verify

Edit Form

Set password

Your password must meet the following requirements:

- 1) Must contain at least 8 characters but no more than 30 characters.
- 2) Must contain English characters and number.
- 3) Must contain at least one number.
- 4) Must contain at least one uppercase English character.
- 5) Cannot use the word "password".

1 Fill out information 2 Verify email address 3 Set Password 4 Review information

Set Your Password

Password*

Confirm Password*

Confirm

Edit Form

- 1. Password value should have at least 8 characters and at most 30 characters.
- 2. Password must contain English letter (a-z, A-Z) and numeric character (0-9).
- 3. Password must contain at least 1 numeric character (0-9).
- 4. Password must contain at least 1 uppercase letter (A-Z).
- 5. Cannot use the word "password".

Complete registration

- 1) After setting the password, you can review your VAT registration information.

The screenshot displays a four-step registration process: 1. Fill out information, 2. Verify email address, 3. Set Password, and 4. Review information. The 'Review information' step is active, showing the following details:

Submit to the Director-General of the Revenue Department

1. Taxpayer Information

Business Type	Full Name of Company
Company	TEST.COM
Tax Identification Number for the Country of Incorporation/Country of Residence for Tax Purposes	
777777777/UNITED STATES OF AMERICA	
Trade Name (if applicable)	Business Website
TESTCOM	www.test.com

- 2) Please make sure that you have completed all information.
 - If you wish to submit the VAT registration application, please click “Submit Form”.
 - If you wish to change your information in the VAT registration application, please click “Edit Form”. You can edit your registration information until 11:59:59PM (Thai local time) 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 listed 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.

i Please carefully review your information. After you submit this form, you will have until midnight of today GMT+7 (Bangkok Time) to make any additional edits. After that time, your company will be listed on our official VAT registrant page. To make additional changes in the VAT operator's name, business email address, and business website after that time, you are required to file a request (P.P.09.9 Form). To make other additional changes after that time, please send an email to the email address that the Revenue Department provides.

Edit Form

Submit Form

- 3) After clicking "Submit Form", the VES system will display the terms and conditions.

Terms and Conditions

Terms and conditions for the use of the VAT for Electronic Service (VES), which is a computer network system of the Revenue Department of Thailand that is hereinafter referred to as "Service Provider" of the VES, of the entity requesting to use the VES which is referred to as "Service User". The service user agrees to be bound by and comply with the terms and conditions governed by the provisions in the Revenue Code regarding value added tax obligations related to the VES of non-resident service providers and electronic platforms for electronic services provided to non-VAT registered service recipients in Thailand. The terms and conditions include:

- If you agree to the term and conditions, please click "Accept and Proceed".
- If you do not agree to the terms and conditions, please click "Reject and Cancel".

13. The service provider reserves the right to immediately suspend or cancel the provision of service to the service user if there is evidence that the service user does not comply with any of these terms and conditions.

The service user acknowledges and agrees to comply with these terms and conditions.

Reject and cancel

Accept and Proceed

- 4) After accepting the term and conditions, the VES system will confirm the completion of your VAT registration.
- If you wish to download the P.P.01.9 form, please click "Download".
 - If you wish to print the P.P.01.9 form, please click "Print".

- You can access your account by clicking “Back to Login”.



VAT Registration Completed

You are now a VAT registrant and may begin the collection of VAT in preparation for VAT filing and payment. However, if you complete your VAT registration before 1 September 2021, you will be a VAT registrant on 1 September 2021 and can begin the collection of VAT in preparation for VAT filing and payment starting from 1 September 2021.

Company Name	Tax ID Number
TEST COMPANY	0-9939-83806-72-2
Date of Submission	Status
07 Aug 2021	Waiting for approval

Next step

- Your username and password have been sent to **keerati.laph@gmail.com**
- Your registration information can be edited until **07 Aug 2021, Midnight, GMT+07:00**. After that time, you will be listed on the VAT register.
- To make additional changes in the VAT operator’s name, business email address, and business website after that time, you are required to file a request (P.P.09.9 Form). To make other additional changes after that time, please send an email to the email address that the Revenue Department provides.

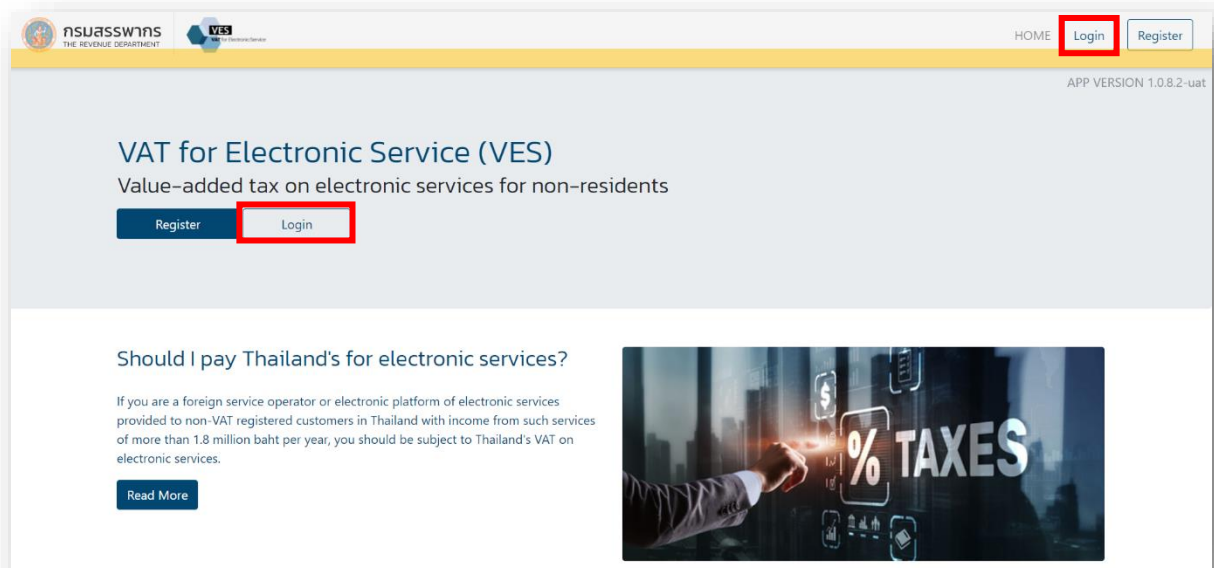
Download

Print

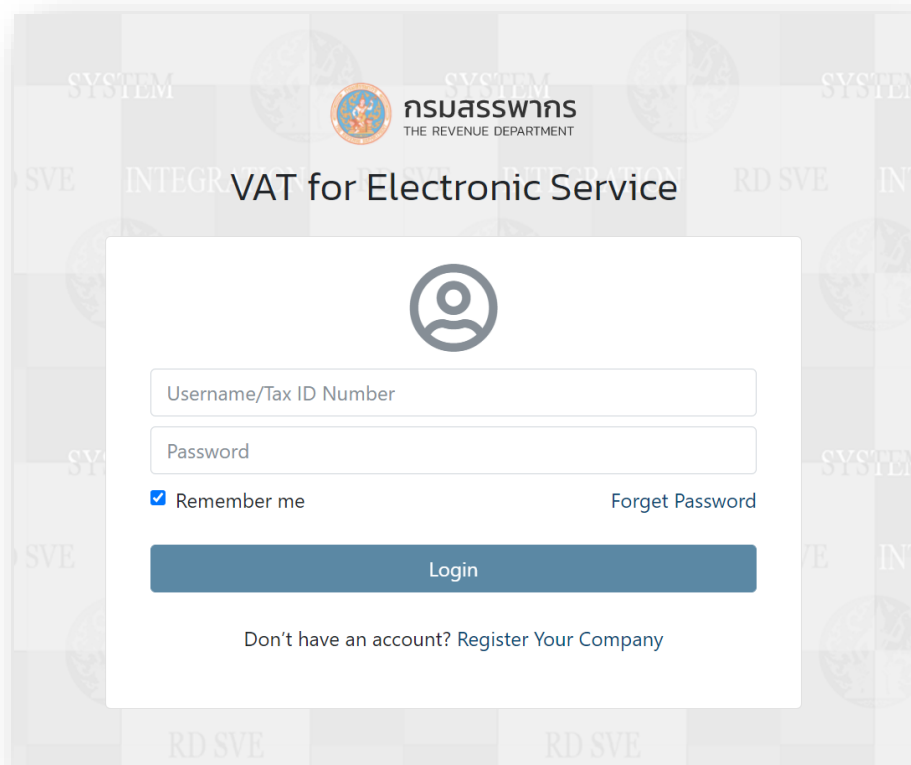
[Back to Login](#)

Access your account

Please go to www.rd.go.th > VES (VAT for Electronic Service) and click “Login” to register.



- 1) You can log in by entering your username and password.



2) You can check your registration status on the dash board in your account

The screenshot displays a user dashboard for 'TEST COMPANY'. At the top, there are logos for 'กรมสรรพากร THE REVENUE DEPARTMENT' and 'VES'. The date and time are 'Saturday, August 7, 2021, 4:09:49 PM GMT+07:00' and the user ID is '0993983806722'. The app version is 'APP VERSION 1.0.8.2-uat'. Below the company name, there are buttons for 'Other Request' and 'New Tax Filing (P.P.30.9)'. The 'Tax ID Number' is '0993983806722' and the 'Due date' is '2021-10-25'. There are tabs for 'My Activities' and 'My Notifications'. A table shows a single activity: 'VAT Registration (P.P.01.9)' submitted on '2021-08-07, 4:08:08 PM GMT+07:00' with a status of 'Waiting for approval'. An 'Edit' button is next to the activity. A pagination bar at the bottom shows '< 1 >'.

Activity	Time of Submission	Status
VAT Registration (P.P.01.9)	2021-08-07, 4:08:08 PM GMT+07:00	Waiting for approval