

1 September 2021

# THAILAND

## Newsletter

### Key Contacts



Wongsakrit Khajangson

+66-2-009-5162

wongsakrit.k@mhm-global.com



Panupan Udomsuvannakul

+66-2-009-5159

panupan.u@mhm-global.com



Suphakorn Chueabunchai

+66-2-009-5168

suphakorn.c@mhm-global.com



Theerapat Sombatsatapornkul

+66-2-009-5143

theerapat.s@mhm-global.com

## Offshore E-service Providers Now Required to Register as VAT Registrants in Thailand

From 1 September 2021, offshore e-service providers are officially subject to VAT in Thailand (link to our previous newsletter [HERE](#)). The online registration system has been open since 16 August 2021, but the Ministerial Regulation No. 377 (B.E. 2564 (2021)) issued under the Revenue Code re: the Procedure Concerning Evidencing and Registering for Value Added Tax via Electronic Means for Offshore Electronic Service Providers (the "**MR No. 377**"), which sets out the details of VAT registration, was announced in the government gazette on 27 August 2021. The first tax filing and payment due date are set at 25 October 2021.

The MR No. 377 requires offshore e-service providers to register as VAT registrants via the [online system](#) of the Revenue Department ("**RD**") ("**SVE system**") within 30 days from the date when income from such e-service exceeds THB 1.8 million (approximately USD 55,520) per year. E-service providers can voluntarily register for VAT even if income from their services do not exceed THB 1.8 million. The RD manual requires e-service providers who have income exceeding THB 1.8 million before or on 3 August 2021 to register for VAT by 1 September 2021, and it is recommended that providers register for VAT as soon as possible.

Besides registering as VAT registrants, the MR No. 377 also provides that a VAT registrant must notify the RD of following changes within 15 days from the date of the changes via SVE system:

- change to the essential particulars in the VAT registration, including name, business email address and business website;
- temporary business cessation for a continuous period of more than 30 days;
- relocation of a business;
- business cessation, including business cessation for business transfers and merger purposes; and
- other items as prescribed by the Director-General of the RD.

The RD has issued a useful and detailed [guideline](#) on the registration of VAT on electronic services provided to non-VAT registrants in Thailand by offshore e-service providers and [instructions for completing the registration](#).

If you have any questions in relation to the issues raised in this briefing, please contact the authors in the left-hand column.

## Contact Us

Chandler MHM Limited  
17<sup>th</sup> and 36<sup>th</sup> Floors  
Sathorn Square Office Tower  
98 North Sathorn Road  
Silom, Bangrak, Bangkok 10500 Thailand  
[www.chandlermhm.com](http://www.chandlermhm.com)

This publication is intended to highlight an overview of key issues for ease of understanding, and not for the provision of legal advice. If you have any questions about this publication, please contact your regular contact persons at Mori Hamada & Matsumoto or Chandler MHM Limited. If you should have any inquiries about the publications, or would like more information about Chandler MHM Limited, please contact [bd@mhm-global.com](mailto:bd@mhm-global.com).