



E-Services tax updates

In late October 2021, the Revenue Department published an updated FAQs document on the e-Services tax on their website. In the document, the Revenue Department provides some further clarifications and new examples of electronic services subject to the e-Services tax.

For example, payment services and services provided by Online Travel Agencies (OTAs) are considered electronic services if these services are delivered over the internet or any other electronic network, and the nature of such services are essentially automated and impossible to be delivered without information technology.

Also, digital audio books are not considered e-books. Therefore, the sale of and subscription fee for digital audio books are subject to the e-Services tax.

On the other hand, sales of e-vouchers or cash vouchers through an online platform for purchase of products at stores in Thailand or abroad are not considered electronic services and therefore not covered by the e-Services tax.

Further clarifications have also been provided on the VAT base when discounts are provided as well as situations where service providers are providing bundled services (e.g. VAT-exempt and VAT taxable e-services).

The updated FAQ document can be found [here](#).

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