



## Tax Alert 税务快讯

# New VAT rules on e-Services enacted 泰国颁布 电子服务增值税法令

### Introduction 概述

On 10 February 2021, the e-Service Act was published in the Royal Gazette amending and introducing new provisions under the Revenue Code with respect to VAT on electronic services provided by foreign service providers and platforms to non-VAT registrants. The new rules will be effective on **1 September 2021**. 泰国皇家公报在 2021 年 2 月 10 日发布电子服务增值税法令，修正现行泰国税法典(The Revenue Code)中增值税(VAT)的相关课税规定。新法将于 2021 年 9 月 1 日生效，境外服务提供者以及电子平台提供电子服务给予泰国境内无增值税登记的购买者时，须课征增值税。

### Key points of the new rules: 重点摘要：

#### Definitions 定义

For VAT purposes, 在增值税相关规定中：

- The definition of “goods” explicitly excludes intangible goods delivered through the internet or other electronic networks. “商品”的定义明确不包含通过网络或其他电子途径发送的无形商品；
- “Electronic services” are defined as services delivered through the internet or any other electronic network with substantially an automatic nature, and such services cannot be provided without using such information technology. “电子服务”的定义为通过网络或其他电子途径，可持续、自动递送提供的服务，且在类似资讯科技的情况下难以提供。
- “Electronic platforms” are markets, channels or any other procedures used by several service providers in providing electronic services to service recipients. “电子平台”为具有市场、渠道等特性，可被许多服务提供者用以提供电子服务给服务购买者。

## Liability and responsibility 纳税义务与责任

- Business operators providing e-services from overseas and used by non-VAT registrant users in Thailand are required to register for VAT and pay for VAT on a monthly basis when their annual income exceed THB 1.8 million. 自境外提供电子服务给予泰国境内无增值税登记之购买者的服务提供者，若年营业额超过 180 万泰铢，须在泰国办理增值税登记并按月申报缴纳增值税。
- The foreign e-Service providers and e-platform operators are not required to prepare tax invoices or output tax reports. However, they are not allowed to claim the input tax. 在泰国办理增值税登记与申报缴纳增值税的境外电子服务提供者以及电子平台业者不需要开立增值税发票和准备销项税额明细报表，亦不得使用进项税额抵扣。
- Non-VAT registrants who are payers for the e-services to foreign service providers and e-platform operators are not required to self-assess VAT. 无增值税登记的购买者在支付费用给予境外电子服务提供者和电子平台业者时，不需要自行申报增值税。

## Businesses impacted by the new VAT rules 受影响的企业

- Online downloading services e.g., music, games, movies or sticker in chat application 线上下载服务，如音乐、游戏、电影或者聊天软件贴图；
- Streaming services e.g., concert, events or games 流动媒体服务，如演唱会、直播活动或游戏；
- Advertisement services on websites or applications 网站或应用程序的广告服务

## What should companies do next? 下一步？

The Revenue Department will provide further details through secondary laws and guidelines in the coming months. In the meantime, it would be prudent for companies to already start mapping out their online service activities and determine whether they will be caught by the e-services tax net as non-compliance could lead to penalties. 泰国税务局(The Revenue Department)于近期将会进一步发布施行细则以及相关指引，同时，谨慎起见，建议企业开始评估其提供之线上服务是否属于电子服务增值税的课税范围，避免因未遵循税法规定而受罚。

## Contact 联系我们

- Nu To Van, Partner Indirect tax & Customs & Global Trade,  
[ntovan@deloitte.com](mailto:ntovan@deloitte.com)
- Sukanok Suthinan, Senior Manager Indirect tax,  
[ssuthinan@deloitte.com](mailto:ssuthinan@deloitte.com)

## Deloitte Thailand Chinese Services Group (CSG) 联系德勤中国服务部

- 卢俊杰 合夥人 Anthony Visate Loh, Partner, Tax & Legal, CSG Country Leader  
[aloh@deloitte.com](mailto:aloh@deloitte.com)
- 郁书敬 总监 Shujing Yu (Hank), Director, Chinese Services Group  
[shyu@deloitte.com](mailto:shyu@deloitte.com)
- 洪以文 經理 Yi Wen Hung (William), Manager, Chinese Services Group  
[yhung@deloitte.com](mailto:yhung@deloitte.com)

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