



## VAT Alerts

### VAT reduced rate extended and VES

#### VAT reduced rate extended for another 2 years

On 24 August 2021, the Cabinet extended the reduced 7% VAT rate for another two years i.e. until 30 September 2023, to support the economy affected by the COVID-19 pandemic.

#### VAT on Electronic Services (VES)

On 16 August 2021, the Revenue Department (TRD) launched the official website (the Simplified VAT System for e-service: SVE) for e-Service registration.

Foreign service providers / platforms that are expected to fall within the scope of the VES can now start registering themselves with the TRD. Services that fall within the scope of the VES include:

- Online downloading or streaming services of content such as music, concerts, games, movies, and pre-recorded online courses
- Advertisement services on websites or applications
- Support services performed via electronic means.

Foreign service providers / platforms providing such services to non-VAT registered customers and meeting the 1.8 million THB threshold amount, are recommended to start the registration process as soon as possible before the law enters into force on **1 September 2021**.

Note that certain online services are not covered by the VES, including the following:

- Live teaching services
- Payment channels or money transfer services
- Electronic publications / books which are generally exempt from VAT e.g., e-Books, digital magazines.

For more details on the scope of the VES and how to prepare for it, please refer to our previous alerts [here](#).

## Contacts

Should you have any comments or questions arising from this newsletter, please contact the listed contacts below.

### Nu To Van

Partner Indirect tax

[ntovan@deloitte.com](mailto:ntovan@deloitte.com)

+66 2 034 0163

### Sukanok Suthinan

Senior Manager Indirect tax

[ssuthinan@deloitte.com](mailto:ssuthinan@deloitte.com)

+66 2 034 0000 ext. 13323



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