

February 10, 2021

e-Service

TAX LAW

Revenue Code Amendment Act  
(No. 53) B.E. 2564 (2021)



The law will be effective on  
**September 1, 2021**

## What

The **7%** value-added tax (VAT) will be applied to **'foreign businesses'** providing electronic services (e-service) including e-service platforms to end customers (non-VAT registrant) in Thailand if their annual income exceeds 1.8 million baht.

## Who

**Foreign e-service businesses** who offer download services for movies, games, music, stickers, streaming service and ads.  
**Foreign e-service platform providers** such as Agoda, Apple, Google, Lazada, Netflix, Spotify, Twitter and Youtube.

## How

Foreign e-service businesses must register online on the website of the Thai Revenue Department ([www.rd.go.th](http://www.rd.go.th)) to submit their VAT filing and remit VAT amount (**output tax** without input tax credit) on a monthly basis. The issuing of tax invoices and preparing of input tax reports are not required in this case.



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