



กรมสรรพากร
THE REVENUE DEPARTMENT

Thailand's VAT Reform on International Digital Services

Lessons Learned &
Emerging Challenges

PRESENTED BY

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Background: Evolution of VAT Collection on Digital Services

UNDERSTANDING ELECTRONIC SERVICES TAXATION MECHANISMS

Before 2021: Reverse-Charge Method

- Customers (VAT & non-VAT registrants) self-assessed VAT
- **Very low compliance** from non-VAT registrants (no input VAT credit)
- Rapid digitalisation, resulting in **growing VAT shortfall**

Since 2021: Vendor Collection Method

- Non-resident e-service providers & platforms **register if turnover exceeds THB 1.8 million/year**
- VAT collected on **B2C electronic services**
- **Output VAT only** (no input VAT deduction)
- Simplified regime aligned with **OECD recommendation**



Current Status: Registration & Compliance

Registration Uptake

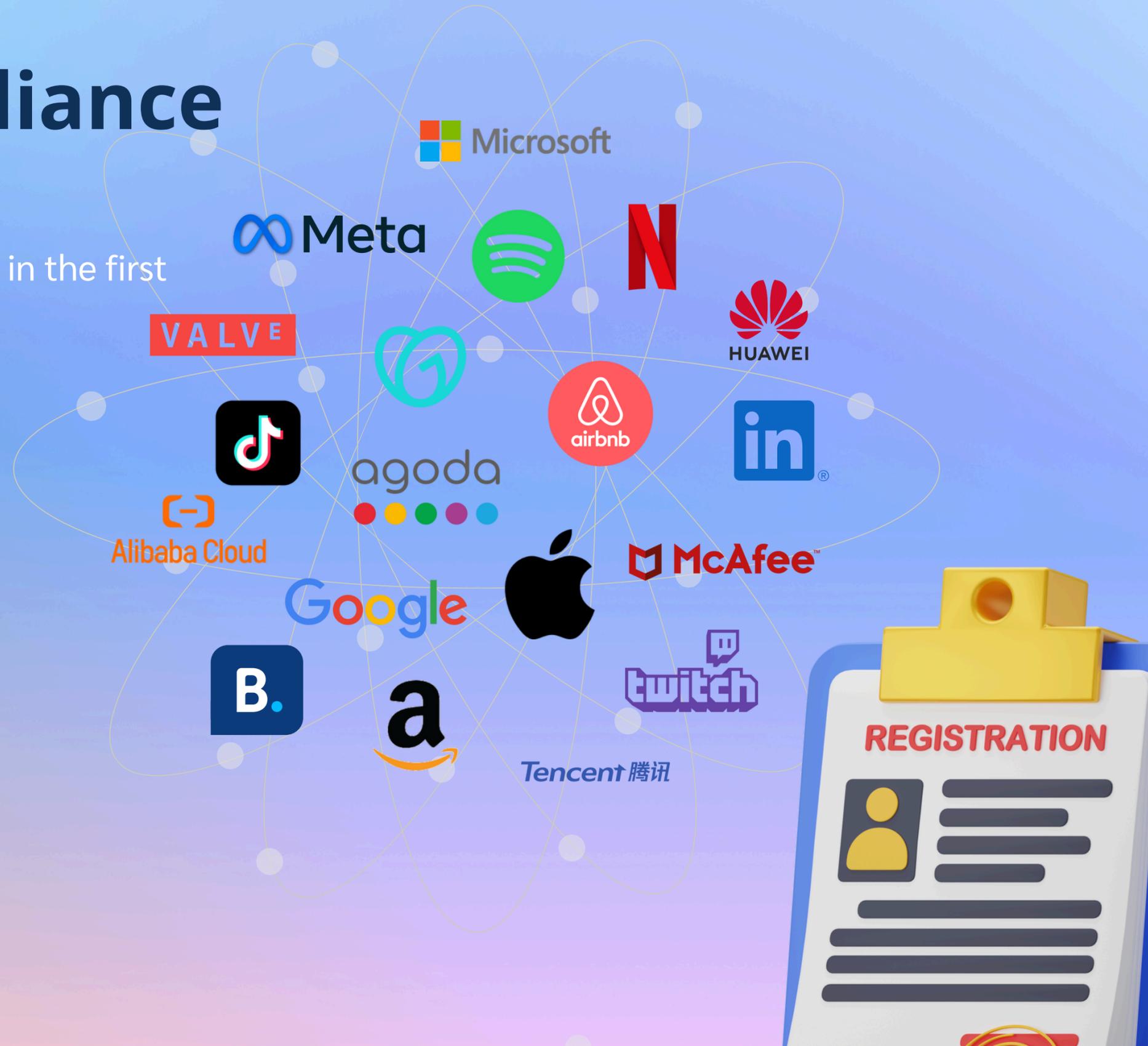
- 95 non-resident providers & platforms registered in the first month
- 258 registered entities to date

Key Drivers

- Stakeholder engagement during design phase
- Simplified regime minimising compliance burden
- No disruption to existing business models

Ongoing Compliance

- Stable monthly filing behaviour
- Regular VAT payments
- Strong cooperation with major global platforms



Success Factors

- **Clear legal framework** for non-resident suppliers
- **Simplified VAT regime** with limited obligations
- **Aligned with OECD recommendations** and OECD VAT Digital Toolkit (Asia-Pacific)
- **Agile, user-centric design** during system development
- **English-language guidance & Q&A**
- **Dedicated contact channel** with timely assistance
- **Ongoing dialogue** with major global platforms



Design Journey: Building VES (VAT for Electronic Service)

- **VAT for Electronic Services (VES)** developed as a dedicated digital solution for cross-border VAT compliance by non-resident e-service providers
- Designed using **an agile, user-centric approach**, incorporating **User Acceptance Testing (UAT)** with non-resident businesses
- Iterative **feedback loop** ensured alignment with real cross-border operating conditions
- Built as **an integrated, end-to-end platform** covering all VAT obligations for electronic services within a single online environment



UAT Guideline

There are 3 sessions.
Each session takes no longer than 30 min.

- (1) P.P. 30.9 VAT Return for Non-Resident
- (2) P.P. 09.9 Changes in VAT Registration
- (3) K.10.9 VAT Claim

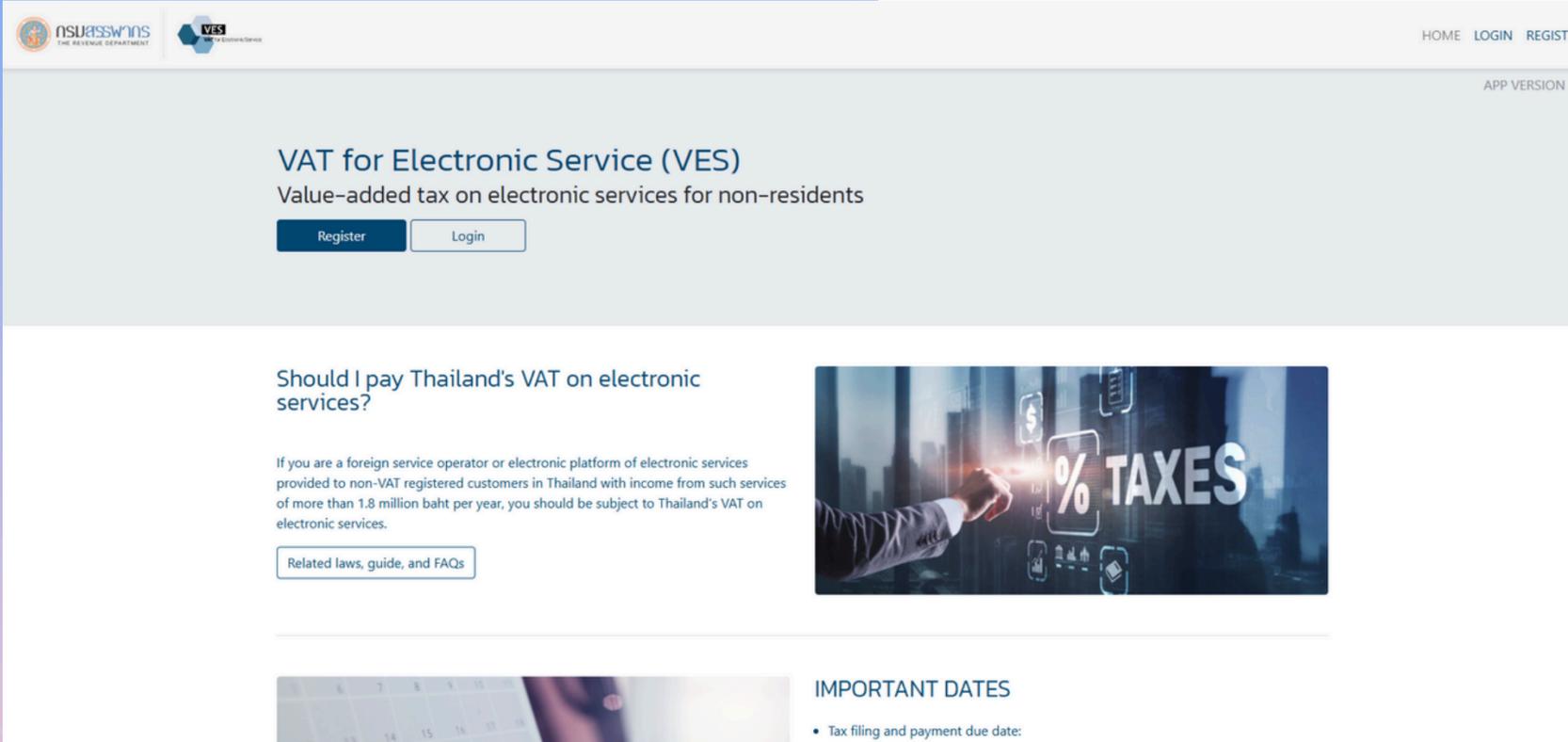
It is crucial that we follow the schedule so that we can try the system for every filing; otherwise, we will show the demo of the filing process instead.

Please post your questions and comments in the chat box. If the time allows, we'll go through the questions.

The questions that we can't answer at this moment, we will gather them into Q&A and send to all UAT participants.

Information provided in MS Teams chat

- (1) Mock Tax ID and Password for each participated company
- (2) Link to UAT Site: <https://eservicetest.rd.go.th/rd-ves-web/landing>
- (3) A **tentative** guide on tax filing via the VES system (P.P. 30.9) and A **tentative** guide on tax claiming via the VES system (K. 10.9) (The **official version** will be published on 30th September 2021)
- (4) Mock credit card information



nsuasswains THE REVENUE DEPARTMENT VES VAT for Electronic Service

HOME LOGIN REGISTER

APP VERSION 2.2.3

VAT for Electronic Service (VES)

Value-added tax on electronic services for non-residents

Register Login

Should I pay Thailand's VAT on electronic services?

If you are a foreign service operator or electronic platform of electronic services provided to non-VAT registered customers in Thailand with income from such services of more than 1.8 million baht per year, you should be subject to Thailand's VAT on electronic services.

Related laws, guide, and FAQs



IMPORTANT DATES

- Tax filing and payment due date: 23 Jan 2026

Operational Challenges

Under-declaration risks

- **Limited visibility** over actual transaction values

Non-registered suppliers

- Providers targeting Thai consumers without registration
- Especially in **high-risk industry** such as online gambling

Information asymmetry

- Reliance on supplier **self-reporting**
- Limited third-party data for verification

Use of publicly available list of registered e-service providers published by other tax administrations

- To support **identification of possible gaps** in registration coverage

Looking Forward: Tools & Constraints

Data-informed compliance tools

- Use of **electronic payment information**
- Support identification of non-registered suppliers
- Strengthen verification of VAT declarations

Inter-agency cooperation

- **Engagement with** Electronic Transactions Development Agency (ETDA), **authority responsible for oversight of online platforms and website**
- Improve visibility over online service providers operating in Thailand

Risk-based compliance approach

- Focus on **higher-risk sectors and behaviours**

Capacity & governance constraints

- IT infrastructure for **large-scale data**
- **Legal access, privacy, and data quality** considerations
- Importance of **international collaboration**

Conclusion & Key Takeaways

- Vendor collection model **implemented effectively**
- **Early business engagement** and simplified compliance supported success
- **All-in-one digital system (VES)** enabled a **comprehensive VAT compliance journey**
- **Clear guidance and dedicated communication channels** improved certainty
- Ongoing cooperation and dialogue remain important

THANK YOU