



Heading :

E-tax invoices and E-receipts

The following report may be of interest to :

All clients

Summary :



With the national e-payment master plan, the government is attempting to persuade individuals and enterprises to change from cash-based payments to electronic payments. They believe this will increase the efficiency of the payment infrastructure in Thailand. One of the projects in the national e-payment plan is the 'electronic tax system'.

The government plan to make it possible for all individuals and enterprises to submit their tax return forms, make tax payments, and prepare tax documents using an electronic platform. E-tax invoices and e-receipts are part of this electronic tax system plan. The system will help reduce the time needed for preparing and delivering of documents, the amount of paper used, and the amount of data storage needed. To support this government policy, the Thai Revenue Department (RD) issued the regulation 'The preparation, delivery, and storage of e-tax invoices and e-receipts B.E. 2560' on 19 June 2017.

E-tax invoices and e-receipts aren't a new concept. Back in 2012, the Revenue Department issued the regulation on e-tax invoices and e-receipts B.E. 2555. This 2012 RD regulation was limited to only the VAT registrant who are company limited or public company limited with paid-up capital of at least 10 million baht would be eligible to issue e-tax invoice & e-receipt under this regulation. However, the 2012 RD regulation has been cancelled by the 2017 RD regulation.

Currently, VAT registrants can prepare and send e-tax invoices and e-receipts to customers and the RD through various channels. They must follow the rules, procedures and conditions specified under the 2017 RD regulation. The size of business, capacity and the readiness of technology are factors to be considered.

There are actually two electronic systems, the e-tax invoice and e-receipts system mentioned above, and the e-tax invoice by email option. The e-tax invoice by email is in fact not an e-tax invoice but an electronic copy of tax invoice sent to RD by email. This option is to help VAT registrants become familiar with electronic systems and get ready to fully use the e-tax invoice and e-receipt system in the future.

To be eligible to use the e-tax invoice by email system the VAT registrant must be an individual or a company with an annual income of less than 30 million baht. More information on e-tax invoice by email can be found in the RD regulation 'The preparation, delivery, and storage of e-tax invoices by email B.E. 2560'.

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Below are the required qualifications and duties of individuals and enterprises who want to use e-tax invoice and e-receipt system.

- **Individuals and enterprises eligible for e-tax invoices and e-receipts**

To be eligible the following criteria must be met:

- 1) Being a VAT registrant under section 77/1 (6) of the Revenue Code or being person responsible for issuing receipts under Section 105 (1) of the Revenue Code.
- 2) Having a certificate of authority that has been approved by the Revenue Department.
- 3) Having good internal control, and be able to prove that the e-tax invoice and e-receipt prepared are accurate and reliable; and
- 4) Not be a VAT registrant with approval from the Revenue Department under the regulation of e-tax invoice by email B.E. 2560.

- **Preparation of e-tax invoices and e-receipts**

The VAT registrants have to prepare tax invoices and receipts in electronic format with digital signature. The contents of e-tax invoice and e-receipt should be in line with relevant laws and regulations. The electronic tax invoice also includes a summary of the invoice, debit note, and credit note.

- **Delivery of e-tax invoices and e-receipts**

When a VAT registrant creates e-tax invoices and e-receipts, they have to send these to customers and the RD.

- 1) The delivery of e-tax invoices and e-receipts to customers should be in accordance with Sections 15 to 24 of the Electronic Transaction Act B.E. 2544.
- 2) The delivery of e-tax invoices and e-receipts to the RD should follow the ETDA Recommendations on ICT Standards for Electronic Transactions. The RD will only accept e-tax invoices from VAT registrants in XML format. The four channels for delivery of e-tax invoices and e-receipts are shown in the table.



Channel	Type of taxpayer	Delivery Timeline
1) Host to Host	Large corporation under the LTO (Large Business Tax Administration Office)	Within 15 days of the following month.
2) Service Provider	VAT registrants who appoint an agent to deliver their e-tax invoice to RD.	
3) Upload File	Medium corporation with minimal data, and have software that is able to issue e-tax invoices and e-receipts.	
4) Web Portal	Small corporation that do not have software that is able to issue e-tax invoices and e-receipts.	Sent automatically by the portal

• Storage of e-tax invoices and e-receipts

Issuers and recipients of e-tax invoices and e-receipts should maintain them in electronic format as described in the 2017 RD regulation.

Get ready!

To be a registrant for e-tax invoices and e-receipts, individuals and enterprises should:

- Understand the relevant law and regulations.
- Understand the procedures in preparing and delivering e-tax invoices and e-receipts.
- Understand the business process and choose the preparation and delivery method that is suitable for their corporation.
- Update their computer hardware and software, including accounting software, so that it can operate as required the law.
- Obtain a Certificate of Authority from the Certification Authority approved by the Revenue Department.

VAT registrants can choose whether they want to voluntarily apply for the e-tax invoice and e-receipt system, it is not yet compulsory. Once the law is enforced, it will start first with large corporates, then medium corporates, and finally small corporates.

For further information, please contact:

- Ms.Prapasiri Kositthanakorn, Partner, prapasiri.kositthanakorn@th.pwc.com
- Ms.Kulprapha Wannabutr, Senior Manager, kulprapha.wannabutr@th.pwc.com