



Digital service tax law has been enacted

The following report may be of interest to:

All clients

Summary:

The Act amending the Revenue Code No. 53, 2021 (B.E. 2564) (the digital service tax law) was published in the Royal Gazette on 10 February 2021 and came into force on 11 February 2021. However, the VAT liability under this law will apply to overseas digital service providers or operators of electronic platforms on revenue received from 1 September 2021 onwards.

Some key contents of this law were summarised in PwC Tax Insights nos. [2/2020](#) and [41/2020](#).

There are a couple of additional points in the law, as follows:

- VAT registration may be effected by electronic means. Details of the registration procedures will be released at a later date.
- Overseas digital service providers that are VAT registrants are prohibited from issuing tax invoices.

Subordinate regulations providing more guidelines will also be announced.



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