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PwC Thailand Tax Alert

**Implementing DGN 457: shifting all
withholding tax agent activities to
electronic platforms**



Implementing DGN 457: shifting all withholding tax agent activities to electronic platforms

The following alert may be of interest to:

All clients

In brief:

Under the Revenue Department's previous rulings, if a company acted as an agent for an income payer by filing withholding tax (WHT) returns and remitting withheld tax on their behalf, the income payer had to prepare a written contract appointing the agent. Additionally, the company had to issue a withholding tax certificate in accordance with the Revenue Department's guidelines and submit form PND53.

However, with the issuance of the Director-General Notification (DGN 457), the Revenue Department has mandated that agent appointments agreement must be agreed for WHT processes be conducted electronically, and affixed stamp duty electronically. WHT agents who handle multiple payers must request authorisation and agree to terms through the Revenue Department's e-filing system.

Key details:

On 11 April 2025, DGN 457 on WHT remittance by a designated agent for multiple payers was published.

When appointing a WHT agent, a written contract is needed. This contract must designate the agent as the authorised representative and grant them the power to withhold and submit WHT electronically, and specify explicitly the appointment period. Additionally, stamp duty must be affixed electronically, and both the contract and any supporting documents must be retained for tax auditing purposes.

WHT agents handling multiple payers must request authorisation and agree to terms via the Revenue Department's e-filing system, the WHT Software Components (SWC) system, or the WHT Services System (SVS). When WHT agents electronically submit PND53, they must comply with the conditions specified in DGN 457.

WHT agents approved before this regulation becomes enforceable, and whose contracts expire afterwards, will be considered approved under the new directive and must comply with all specified conditions.

This regulation will take effect for income payments starting from 1 July 2025.

Our observations:

Whether a company is a WHT agent or designates another party for the role, a new appointment must be established. Agents must be designated through the Revenue Department's e-filing system and in accordance with the conditions in this announcement.



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