



# Revenue Department News

**News No.** : 40/2019  
**Date** : 4<sup>th</sup> June 2019  
**Subject** : The Revenue Department cooperates with the Electronic Transactions Development Agency (Public Organization), ETDA, in order to encourage e-Tax Invoice/e-Receipt system

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**Dr. Ekniti Nitithanprapas, Director-General of the Revenue Department, and Ms. Surangkana Wayuparb, CEO of the Electronic Transactions Development Agency (ETDA),** have jointly signed a memorandum of agreement to inspect and certify the electronic document system of service providers between the Revenue Department and the Electronic Transactions Development Agency on 4<sup>th</sup> June 2019 at the Revenue Department.

This memorandum of agreement aims to build the reliability and security standards for e-Tax Invoice and e-Receipt service providers and also ensure the system's reliability to customers. The agreement imposes ETDA to be the inspection and verification unit for the e-Tax Invoice & e-Receipt system of service providers.

**Dr. Ekniti Nitithanprapas, Director-General of the Revenue Department,** stated that "This cooperation is to initiate the cooperation between two national organizations to encourage and support the transformation of tax document and transactions to be stored in electronic form which is in accordance with *D<sup>2</sup>RIVE*, the Digital Transformation Strategy of the Revenue Department, and National e-Payment Master Plan in developing national electronic payment infrastructure. The Revenue Department has allowed e-Tax Invoice & e-Receipt service providers to act as representatives in order to transfer information to the Revenue Department with the condition that their security standards must be verified and approved by ETDA. This procedure ensures the service providers' standards and provides an alternative to SMEs to acquire services from service providers instead of having to develop the system by their own. The system not only provides convenience to customers but also can lower their operating costs.

In addition, the Revenue Department has imposed an electronic tax system supportive measure (on 30<sup>th</sup> April 2019, the Cabinet approved the exemption of companies' or corporate partnerships' income tax for paid expenses from 30<sup>th</sup> April 2019 to 31<sup>th</sup> December 2019) to encourage investment in the electronic document system, computer programs, the storage for digital certificates, computers or computer accessories. The expenses also include expenses for using electronic

data storage and service fees paid to service providers to transfer electronic information. The above expenses must be paid for the purpose of generating, transferring, maintaining e-tax invoices and e-receipts for business activities of companies or corporate partnerships. The allowed exemption amount is 1 percent of actual expenses and must be in accordance with the prescribed terms and conditions.”

**Ms. Surangkana Wayuparb, CEO of the Electronic Transactions Development Agency or ETDA**, Ministry of Digital Economy and Society, stated that “The mission of ETDA is not only to encourage the nation’s e-commerce but also to ensure standards of security and confidentiality of electronic transactions which is another area that ETDA has placed importance on.

This joint cooperation is another crucial step to extend and support National e-Payment Master Plan in the aspect of improving efficiency in tax collection through e-Tax Invoice & e-Receipt project which can be viewed as the project to support and encourage domestic entrepreneurs to use e-tax invoices especially the entrepreneurs who have limitation in developing e-Tax Invoice & e-Receipt system such as SME entrepreneurs. By having representatives to transfer e-tax invoices and e-receipts to the Revenue Department will reduce costs and provide convenience for SME entrepreneurs. The e-Tax Invoice & e-Receipt representatives are required to have the approved system which is in accordance with recommendation on ICT standard for electronic transactions (Information security for data message generation, transfer and storage service providers). ETDA would issue a certificate for approved representatives where such certificate must be submitted to the Revenue Department for consideration. This joint cooperation will ensure entrepreneurs’ confidence in acquiring services from the approved service providers and to support the operation of the Revenue Department in the aspect of tax collection to be more secure, transparent and efficient. In this regard, ETDA plans to release the service in the near future.”

**Dr. Ekniti Nitithanprapas, Director-General of the Revenue Department**, concluded that this joint cooperation merges the specializations from two national organizations to support the national strategy. The Revenue Department would encourage the electronic tax and electronic document system while ETDA would support the operation of the system to ensure standards of stability and confidentiality. The Revenue Department wishes that having e-tax Invoice & e-receipt representatives to transfer e-tax invoices and e-receipts would provide convenience for entrepreneurs and lower their operating cost substantially.

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