



Revenue Department News

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Subject : The Revenue Department Supports e-Commerce Business in the Digital Age

In the Digital Age, novel online business has substantially increased. Also, traditional marketing has added online stores to make customers more easily accessible. The Revenue Department encouraged e-Commerce entrepreneurs to study tax obligations so as to make online business easier.

Mrs. Sommai Siriudomset, the Revenue Department's Principal Advisor on Strategic Tax Administration (Energy Industry) and spokesperson revealed that "the Revenue Department has provided information about taxes for e-Commerce business on www.rd.go.th in order to clarify tax procedures, support entrepreneurs to do business with ease and sustainably promote business growth. **Individual taxpayers** are obliged to include incomes from e-Commerce business with other incomes (if any) and file P.N.D. 94 by September of every year as well as P.N.D. 90 by March in the following year. **Companies or Juristic Partnerships** registered under Thai law and foreign entities carrying on business in Thailand are required to pay tax from net profits and file corporate income tax returns for half-yearly accounting periods, P.N.D. 51, within two months after the end of the first six months of their accounting periods and file yearly corporate income tax returns, P.N.D. 50, within 150 days from the last day of the accounting period. In addition, **any individual or corporate** providing goods or services and having an annual turnover exceeding 1.8 million Baht must register as a Value Added Tax registrant."

The spokesperson also stated that "e-Commerce entrepreneurs or those starting new business can file tax returns or make tax payments through online channels at www.rd.go.th. More details are available there, and entrepreneurs are encouraged to study this information in order to do business correctly and sustainably."

For further inquiries, please contact RD Intelligence Center at 1161 or Area Revenue Offices nationwide.
