

## Topics December 2021

The Revenue Department has opened an Open API connection to enhance electronic tax transactions.

On 30 November B.E.2564 (2021), the cabinet approved the draft Ministerial Regulation No. .... (B.E.....) issued under the Revenue Code on the submission of a tax return, form, request, application or any other document under the Revenue Code on electronic systems. By the supplier and taxpayer shall be submit a tax return, form, request, application or any other document under the Revenue Code as well as provide documentary evidence for tax processing for the Revenue Department with electronic system through the Open Application Programming Interface (Open API) or other electronic process in accordance with the conditions announced by the Director-General.

### Tax rate for land and building B.E. 2564 (2021)

The Royal Decree prescribing land and building tax rates B.E. 2564 (2021) has prescribed rate taxation on tax year B.E. 2565 (2022) onwards, for land and building as follows: -

No.	Type of use	Value of the tax base (million baht)	Tax rate
1.	Land or building for agricultural	Less than or equal to 75	0.01
		More than 100 - 75	0.03
		More than- 100 500	0.05
		More than- 500 1,000	0.07
		More than1 ,000	0.1
2.	Land or building for residential A. Land and building which owner is an individual for residential and whose name is on the house registration book under the law on civil registration	Less than or equal to 25	0.03
		More than50 - 25	0.05
		More than50	0.1
	B. Building which owner is an individual for residential and whose name is on the house registration book under the law on civil registration	Less than or equal 40	0.02
		More than 60 - 40	0.03
		More than 90 - 60	0.05
		More than90	0.1
	C. Land or building for residential other than categories A. and B.	Less than or equal 50	0.02
		More than - 50 75	0.03
		More than 75 100 -	0.05
		More than 100	0.1
	3.	Land or building for other benefits other than categories 1. or 2 .	Less than or equal to 50
More than 50 200 -			0.4
More than 200 -1,000			0.5
More than 1,000 -5,000			0.6

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		More than 5,000	0.7
4.	Land or building for unused or vacant	Less than or equal to 50	0.3
		More than 50 - 200	0.4
		More than 200 - 1,000	0.5
		More than 1,000 - 5,000	0.6
		More than 5,000	0.7