

Topics December 2023

Visa exemption for the holders of Japanese passports or passport replacement documents who enter the Kingdom of Thailand temporarily for special and temporary short-term business transactions.

The proposal from the Ministry of Foreign Affairs has been approved by the Government of Thailand. A person who are exempt of requiring a visa, if such person holds a Japanese passport or a passport replacement document. A person may remain in the Kingdom of Thailand for no more than thirty days if such person entered with the purpose for a short-term business transaction. The approval is temporarily effective for a period of three years from 1st January B.E.2567 (2024) to 31st December B.E.2569 (2028) with the goal for rapidly stimulating and revitalizing Thai economy.

Publicize the refund of Value Added Tax into the bank account of the refund applicants through the PromptPay system.

Bangkok Area Revenue Office 14 publicize regarding to the Value Added Tax refunds that the Revenue Department has approved the principle of refunding Value Added Tax via bank accounts of refund applicants through the PromptPay system as the main channel for Value Added Tax refunds to promote the usage of electronic transactions through the National e-Payment system in the early B.E. 2567 (2024). If the Bangkok Area Revenue Office 14 will refund the Value Added Tax into bank accounts via the PromptPay system in which tax month will be notified to the Value Added Tax operator according to the information contained in the Value Added Tax Return Notification.

Easy E - Receipt deduct Personal Income Tax up to THB 50,000 for the tax year B.E. 2567 (2024) when purchasing goods or services from 1 January B.E. 2567 (2024) - 15 February B.E. 2567 (2024).

The Revenue Department provides Taxpayers that pays Personal Income Tax (excluding ordinary partnerships or groups of persons that are not juristic persons) that purchase goods or services from Value Added Tax (VAT) registrant operators or purchase newspapers and magazines both in paper form and in electronic form Internet (e-book), including One Tambon One Product (OTOP) which has been registered with the Community Development Department, From 1 January B.E. 2567 (2024) - 15 February B.E. 2567 (2024), with the evidence of Electronic Tax invoice (e-Tax invoice) or Electronic Receipt (e-Receipt) in order to deduct Personal Income Tax up to maximum of THB 50,000 for the Tax year B.E. 2567 (2024).