Topics in June 2026

The Revenue Department extends tax measures to promote electronic tax systems

The Cabinet, at its meeting on 16 June 2026, approved the extension of tax measures to promote electronic tax systems, consisting of two measures as follows.

1. Tax measures to promote investment in electronic tax systems: Juristic persons are allowed to deduct investment expenses and service fees related to the e-Tax Invoice & e-Receipt system and the e-Withholding Tax system. In addition, expenses for information system assessment of electronic data preparation or transmission service providers (Service Providers) paid to the Electronic Transactions Development Agency (ETDA) shall be deductible at two times the amount of the actual expenses incurred. This applies from 1 January B.E. 2569 (2026) to 31 December B.E. 2570 (2027).

2. Tax measures to promote the use of the e-Withholding Tax system: The withholding tax rates of 5%, 3%, and 2% are reduced to a flat rate of 1% for payments of assessable income made through the e-Withholding Tax system. This applies from 1 January B.E. 2569 (2026) to 31 December B.E. 2570 (2027).

These tax measures aim to reduce costs and lessen the burden of document preparation and storage. They also encourage more businesses to become Service Providers, thereby facilitating wider adoption of the Revenue Department’s electronic tax systems.

Thailand's Accession to an International Agreement for the Exchange of Tax Information of Large Multinational Enterprise Groups

On 16 June 2026, the Cabinet approved Thailand's accession to the Multilateral Competent Authority Agreement on the Exchange of GloBE Information (GloBE MCAA). The purpose of the Agreement is to enable participating countries to efficiently exchange tax information relating to large multinational enterprise groups. Thailand is scheduled to commence its first exchange of information under the GloBE Information Return (GIR) with its treaty partners within December 2027.