Legal article

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When Must a Business Register for VAT in Thailand? The THB 1.8 Million Threshold and the 30-Day Deadline

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> This article is general legal information, not a legal opinion on any specific matter. Each matter must be assessed on its own facts and evidence. The latest online version is at https://eksiamtax.com/en/guides/vat-registration-guide.html

Key points

- Turnover subject to VAT over THB 1.8 million a year requires registration (Section 81/1 read with Royal Decree (No. 432) B.E. 2548 (2005))
- An application for registration must be filed within 30 days from the date turnover exceeds the threshold (Section 85/1); a person about to start business may apply before the start date (Section 85)
- The THB 1.8 million threshold is measured on sales (the tax base under Section 79), not profit, and only turnover subject to VAT counts
- A business below the threshold may register voluntarily; this suits businesses with high input tax or corporate customers
- Once registered, the business must issue tax invoices (Sections 86 and 86/4) and file Form P.P. 30 every month (Section 83; tax computed under Section 82/3)

- Failure to register when required leads to back tax, a penalty under Section 89(1), a surcharge of 1.5% per month under Section 89/1, and criminal liability under Section 90/2(2)
- VAT arising before the registration date is not creditable input tax (Supreme Court Judgment No. 6341/2549), so a business expecting substantial input tax before it starts selling should consider registering before it commences business

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A business that sells goods or provides services in Thailand that are subject to value added tax (VAT) must register for VAT once its tax base (turnover) exceeds THB 1.8 million a year. It must file an application for registration (Form P.P. 01) within 30 days from the date on which its turnover exceeds the threshold, under Sections 81/1 and 85/1 of the Revenue Code read with Royal Decree (No. 432) B.E. 2548 (2005). A business whose turnover has not reached the threshold may register voluntarily under Section 81/3, and a person about to commence business may apply before the date it starts business under Section 85.

A business that registers late remains liable for the VAT for the period in which it was not registered, together with a penalty and a surcharge, even though it can no longer collect that tax from its customers. Knowing the threshold and the deadline from the start allows a business to register on time.

Status of the law as at 12 November 2026: Sections 81/1, 81/3, 85, 85/1, 85/3, 89 (1) and 90/2 were rechecked on 12 November 2026. The other provisions of the Revenue Code cited in this article were checked on the Revenue Department website on 7 November 2026, namely Sections 77/2 to 79, Sections 80 to 82/5, Sections 83 and 83/6, Sections 85 to 86/4 and Sections 87 to 90/2, together with Royal Decree (No. 432) B.E. 2548 (2005) and the Revenue Department's listing of Royal Decree (No. 807) B.E. 2569 (2026) on the reduction of the VAT rate. This page is an English translation of the Thai original; the Thai text prevails.

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Who Must Register for VAT in Thailand, and Who Need Not

As a general rule, a person carrying on the business of selling goods or providing services in Thailand that are subject to VAT, with turnover exceeding THB 1.8 million a year, must register for VAT. A small business whose tax base (turnover) does not exceed THB 1.8 million a year is exempt from VAT under Section 81/1 of the Revenue Code, and the amount of THB 1.8 million is fixed by Royal Decree (No. 432) B.E. 2548 (2005).[1] Goods and services that are exempt from VAT because of the nature of the business under Section 81, which is separate from this turnover threshold, are summarized in the article on goods and services exempt from VAT under Section 81 (Thai).

Apart from the turnover threshold, the law exempts certain businesses from VAT by their nature, whatever their turnover, for example the sale of agricultural produce in fresh condition, educational services of government educational institutions, private higher education institutions and private schools, the practice of the healing arts, and transport services within Thailand.[2] A business in this group need not register for VAT even if its turnover exceeds THB 1.8 million, but it should confirm that it falls within an exemption under Section 81, particularly for processed agricultural products, which are not covered by the exemption for produce in fresh condition.

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Case	Registration required?	Legal basis / note
Sale of goods or services subject to VAT, turnover over THB 1.8 million a year	Required	Section 85/1, within 30 days
Turnover not over THB 1.8 million a year	Not yet required	Exempt under Section 81/1 (voluntary registration available)
Business exempt by its nature (fresh agricultural produce, education by institutions recognized by law, etc.)	Not required	Exempt under Section 81 even if turnover is high
Importer of goods	Importation is subject to VAT	The importer is liable for VAT on the importation under Sections 77/2(2) and 82(2)

A business that sells goods or provides services in general and whose turnover is approaching THB 1.8 million should monitor its accumulated turnover regularly, because the duty to register arises once turnover exceeds the threshold. This threshold is separate from the SME criteria for corporate income tax, which require paid-up capital of not more than THB 5 million on the last day of the accounting period and revenue from sales of goods and services of not more than THB 30 million in the accounting period, under Section 6 of Royal Decree No. 530 B.E. 2554 (2011); see the guide to corporate income tax for SMEs (Thai).

II How the THB 1.8 Million Is Counted, and from When

The THB 1.8 million is the value of the tax base, meaning the total value that the business receives or is entitled to receive from selling goods or providing services under Section 79; it is not profit. A business with thin margins or a loss must therefore register if its sales that are subject to VAT exceed THB 1.8 million. Under Section 5 of Royal Decree (No. 432), a "year" means

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a calendar year for an individual or a non-juristic body of persons and an accounting period for a juristic person, and for a business that starts operations it runs from the date business commences.

> Only turnover subject to VAT counts. Where a business has both taxable and exempt activities, only the turnover of the activities subject to VAT is added up for the THB 1.8 million threshold; turnover from exempt activities is excluded.

Under Section 85/1(1)(a), the 30-day period runs from the date on which the value of the tax base exceeds the small-business amount, as explained in the next section. A business should therefore record its accumulated turnover regularly, so that it knows at once the date on which turnover exceeds the threshold rather than discovering it later when closing its accounts.

> The THB 1.8 million threshold is measured on the tax base (sales), not on profit.

III Within How Many Days Must a Business Register for VAT? The 30-Day Deadline under Section 85/1

The Revenue Code sets the time for filing an application for registration (Form P.P. 01) in two main situations.

> Case 1: an existing business whose turnover has just exceeded the threshold. It must file an application for registration within 30 days from the date on which the value of its tax base (turnover) exceeds THB 1.8 million, under Section 85/1.[3]

> Case 2: a person about to start a business that intends to be in the VAT system, for example one that knows from the outset that its turnover will exceed the threshold or that wishes to join the system, may apply for registration before the date it commences business, under Section 85.[4]

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The 30-day deadline separates registration on time from carrying on business without registration, which attracts a penalty under Section 89(1) and a criminal penalty under Section 90/2(2). Where it is unclear on which date turnover exceeded the threshold, the business should check its revenue records to fix the correct date from which the period runs.

IV Voluntary VAT Registration: Benefits and Obligations to Consider

A business whose turnover has not reached THB 1.8 million may choose to register voluntarily. Section 81/3 gives a small business under Section 81/1 (and a business selling certain goods under Section 81(1)(a) to (f)) the right to notify the Director-General in order to register and pay VAT, computing tax under Section 82/3.[5] Whether to register before reaching the threshold depends mainly on the business's cost structure and customer base; there is no answer that fits every business.

When voluntary registration is beneficial

- The business has high input tax, for example from investment in machinery, raw materials or large stocks of goods; registration allows input tax to be credited or refunded
- Most customers are companies that need a full tax invoice to claim their own input tax, so being VAT-registered helps the business compete for corporate work
- An exporter, which is taxed at 0% under Section 80/1, usually has input tax that can be refunded, so registration helps liquidity

Additional obligations once registered

- File Form P.P. 30 every month, even in a month with no transactions
- Issue correct tax invoices and keep input and output tax reports systematically
- Prices of goods or services to consumers who are not VAT-registered rise by 7%, which may affect competitiveness in the retail market

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Once registered voluntarily under Section 85/1(2), a business may stop paying VAT only after exercising its right to apply for deregistration under Section 85/10(3) and after the Director-General has ordered the deregistration, under Section 81/3, paragraph two. Voluntary registration is therefore a commitment that should be considered carefully. In general, a business whose customers are juristic persons and whose costs carry substantial input tax tends to benefit from registering, while a business that sells at retail to consumers and has little input tax may be better off remaining exempt until its turnover reaches the threshold.

V Monthly Obligations of a VAT-Registered Business

Once in the VAT system, a registered business has continuing obligations that must be met in full and on time:

1. Issue a tax invoice for every sale of goods or provision of services under Section 86. A full tax invoice must contain the particulars required by Section 86/4, such as the words "tax invoice", the seller's name, address and taxpayer identification number, the buyer's name and address, the serial number, the date, a description of the goods or services, their value, and the amount of VAT.[6] Where a tax invoice is incorrect or incomplete in an essential particular, the buyer may not deduct the input tax under Section 82/5(2).

2. File Form P.P. 30 every month by the 15th day of the following month under Section 83, even if there were no sales in that month (returns filed through the internet may receive an extended deadline under Ministry of Finance notifications issued under Section 3 octo, so the notification in force in the month of filing should be checked). The return shows output tax less input tax: if output tax is greater, the difference is paid; if input tax is greater, the excess may be refunded or carried forward as a credit, under Section 82/3.[7]

3. File Form P.P. 36 when receiving services from abroad. Where a business pays a foreign operator for services used in Thailand, the payer must remit the VAT on the foreign operator's behalf under Section 83/6 (reverse charge).

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4. Keep an output tax report, an input tax report and an inventory and raw materials report (the last only for sellers of goods), making entries within three working days under Section 87, and retain documents ready for inspection.

These are continuing monthly obligations of a VAT-registered business. Preparing tax invoices and reports correctly from the outset reduces the risk of a tax assessment and keeps refund claims on schedule. The firm offers a monthly tax filing service for businesses that wish to delegate this work.

VI What Happens If a Business Reaches the Threshold but Does Not Register?

A business that is required to register but does not remains liable for the VAT for that period, must pay a penalty under Section 89(1) and a surcharge under Section 89/1, and may face a criminal penalty under Section 90/2(2), as follows.

Consequence	Main point
Back tax	The business remains liable for the VAT it should have charged and remitted, even though it can no longer collect it from customers, so the tax becomes a cost borne by the business
Penalty	For failure to register, a penalty of twice the tax payable in each tax month for the whole period of non-compliance, or THB 1,000 per tax month, whichever is greater (Section 89(1))[8]
Surcharge	1.5% per month or part of a month on the tax payable, excluding the penalty, counted from the expiry of the filing deadline until the date of payment and not exceeding the amount of tax payable (Section 89/1)
Criminal liability	Failure to register when required is punishable by imprisonment of up to one month, a fine of up to THB 5,000, or both (Section 90/2(2))

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The largest amount is usually the back tax itself, because the business cannot retrospectively collect the 7% VAT from customers who have already bought, so that tax becomes a cost of the business.

A business that discovers that its turnover has exceeded the threshold for some time should apply for registration promptly, because the surcharge under Section 89/1 accrues monthly. In addition, the penalty under Section 89 may be waived or reduced under regulations issued by the Director-General with the approval of the Minister. Registering and putting past records in order should therefore be done without delay.

VII Online Sellers, Freelancers and Services from Abroad: Is VAT Registration Required?

Online sellers and freelancers use the same THB 1.8 million threshold as any other business. Where services are received from abroad, the payer in Thailand may have to remit VAT on the provider's behalf under Section 83/6, even though the foreign provider is not registered in Thailand.

Online sellers

Online sellers are subject to exactly the same threshold as conventional shops. If sales turnover exceeds THB 1.8 million a year, the seller must register within 30 days, whether it sells through marketplace platforms, social media or its own website. Sales recorded by platform systems are evidence that can be checked retrospectively, so fast-growing online sellers should monitor their accumulated sales closely.

Freelancers and service contractors

Independent services subject to VAT, such as design, consulting, media production or service contracting, also fall within the registration requirement if total turnover exceeds THB 1.8 million a year, even if the person works alone and has not incorporated a company.

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Electronic services from abroad

Where a business pays a foreign service provider for services used in Thailand, Section 83/6 requires the payer to remit the VAT on the foreign provider's behalf (reverse charge) using Form P.P. 36 (Thai).[9] There is an important distinction: for electronic services, the payer must remit only where the user is a VAT-registered business (Section 83/6(2)(a)), while for other, non-electronic services, the payer must remit in every case (Section 83/6(2)(b)). Foreign platforms that provide electronic services to consumers who are not registered register and remit VAT themselves under a separate system. Businesses involved in cross-border services should assess their position case by case.

VIII Supreme Court Rulings on VAT Registration

Two Supreme Court judgments show the effect of the registration date and the meaning of doing business in Thailand on a temporary basis. The first held that VAT arising before the registration date is not creditable input tax, even if it is remitted after registration. The second defined “temporary”, the word that separates foreign operators selling into Thailand irregularly from those that sell regularly.

Supreme Court Judgment No. 6341/2549: VAT arising before registration is not input tax

A business paid service fees to an operator that provided services from abroad which were used in Thailand between 18 November 1997 and 9 May 2000, so it had to remit VAT under Section 83/6 (2) within seven days from the end of the month of payment. That VAT arose before 17 August 2000, the date on which the business registered for VAT. The Supreme Court held that although the business remitted the VAT on 7 March 2003, after registration, this did not turn it into input tax arising while the business was a registered operator, so it could not be deducted from output tax or refunded[10]. The result is consistent with Section 85, under which an operator becomes a registered operator from the date stated in the VAT registration certificate[4]. The reasoning is that creditable input tax must arise while the business is registered. A business that

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expects substantial input tax before it starts selling, for example on machinery or construction, should therefore consider applying for registration before it commences business under Section 85.

Supreme Court Judgment No. 6753/2567: the meaning of doing business on a temporary basis

Section 83/6 (1) requires the payer to remit VAT on behalf of an operator located outside Thailand that enters Thailand to sell goods or provide services on a temporary basis and has not registered for VAT on a temporary basis under Section 85/3[9]. Section 85/3 exempts an operator located outside Thailand that enters Thailand to do business occasionally from registration, and allows the Director-General to permit such an operator, whose business has the characteristics and methods the Director-General prescribes, to register temporarily[11]. Supreme Court Judgment No. 6753/2567 held that the Revenue Code gives the word “temporary” no special meaning, so its dictionary meaning applies: for a short time, not regular, not permanent[12]. Regular or continuing sales therefore fall outside this meaning, and a foreign operator selling into Thailand must assess how it actually sells before concluding that it operates on a temporary basis.

IX Comparative Law: The VAT Registration Threshold in the United Kingdom

The United Kingdom uses two registration tests: a backward-looking test of the value of taxable supplies in the one-year period ending at the end of any month, and a forward-looking test where there are reasonable grounds for believing that supplies in the next 30 days will exceed the threshold. Thailand uses an annual tax-base threshold set by Royal Decree and requires the application within 30 days from the date the threshold is exceeded.

Under Schedule 1, paragraph 1 (1) of the UK Value Added Tax Act 1994, subject to sub-paragraphs (3) to (7), a person who makes taxable supplies but is not registered becomes liable to be registered (a) at the end of any month, if the person is UK-established and the value of taxable supplies in the one-year period then ending has exceeded GBP 90,000, or (b) at any time, if the person is UK-established and there are reasonable grounds for believing that the value of

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taxable supplies in the 30 days then beginning will exceed GBP 90,000[13]. Paragraph 5 requires a person liable under test (a) to notify the Commissioners within 30 days of the end of the relevant month, and requires the Commissioners to register that person with effect from the end of the following month, or an earlier agreed date, whether or not the person notifies them[14].

Two practical differences follow. First, the UK test looks back over a rolling year at the end of every month and adds a 30-day forward-looking test, whereas Thailand counts the year as Royal Decree No. 432 provides and imposes no duty to register in advance, although Section 85 gives a person about to start a business the right to apply before commencing. Second, UK registration takes effect by law even without notification, whereas in Thailand an operator becomes a registered operator from the date stated in the registration certificate[4]. Read together with Supreme Court Judgment No. 6341/2549, which denied credit for VAT arising before the registration date[10], the registration date has a direct effect on a Thai business's costs.

Frequently Asked Questions about VAT Registration in Thailand

The questions below cover the points businesses most often raise about VAT registration in Thailand: the turnover threshold, voluntary registration, online sellers, the consequences of not registering, monthly obligations, and input tax arising before registration.

How much turnover requires VAT registration in Thailand?

When turnover from selling goods or providing services subject to VAT exceeds THB 1.8 million a year, the business must apply for registration within 30 days from the date its turnover exceeds the threshold (Section 85/1, read with Section 81/1 and Royal Decree (No. 432) B.E. 2548 (2005)).

Can a business register for VAT before its turnover reaches THB 1.8 million?

Yes. Under Section 81/3, a small business may register voluntarily. This suits a business with high input tax or with corporate customers that need full tax invoices, but the business must then file Form P.P. 30 every month and issue tax invoices as the law requires, and once registered it cannot simply stop; it must first apply for deregistration.

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Do online sellers have to register for VAT in Thailand?

The same threshold applies as for conventional shops. If turnover exceeds THB 1.8 million a year, the seller must register within 30 days, whether it sells through a platform or through its own channels.

What are the penalties for not registering for VAT when required?

The business remains liable for the VAT retrospectively, together with a penalty of twice the tax (Section 89(1)) and a surcharge of 1.5% per month, and may face a criminal penalty of imprisonment of up to one month, a fine of up to THB 5,000, or both (Section 90/2). The burden is often heavy because the tax can no longer be collected from customers.

What must a VAT-registered business do every month?

It must issue a tax invoice for every sale and file Form P.P. 30 every month by the 15th day of the following month under Section 83 (returns filed through the internet may receive an extended deadline under Ministry of Finance notifications), showing output tax less input tax under Section 82/3. A business that receives services from abroad must also file Form P.P. 36.

Can VAT incurred before registration be claimed as input tax?

As a rule, no. Supreme Court Judgment No. 6341/2549 held that VAT arising before the registration date, even if remitted after registration, is not input tax arising while the business is a registered operator, so it cannot be deducted from output tax or refunded. A business that expects substantial input tax before it starts selling should therefore consider applying for registration before commencing business under Section 85.

Footnotes

1. Revenue Code, Section 81/1 (unofficial translation), paragraph one: “An operator carrying on a business of selling goods or providing services that is subject to value added tax, where the business has a tax base not exceeding the tax base of a small business prescribed by Royal Decree, shall be exempt from value added tax.” Paragraph two: “The Royal Decree under paragraph one may not prescribe different amounts of the tax base of a small business for different types of business, but the amount prescribed shall not be less than 600,000 baht per year.” (Revenue Department, rd.go.th/5206.html, omitting the website’s inserted cross-references, accessed 12 November 2026) The THB 1.8 million amount is set by Royal Decree (No. 432) B.E. 2548 (2005) (checked 7 November 2026). Thai original:

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"ผู้ประกอบการซึ่งประกอบกิจการขายสินค้าหรือให้บริการที่อยู่ในบังคับต้องเสียภาษีมูลค่าเพิ่ม และกิจการดังกล่าวมีมูลค่าของฐานภาษีไม่เกินมูลค่าของฐานภาษีของกิจการขนาดย่อมตามที่กำหนดโดยพระราชกฤษฎีกา ให้ได้รับยกเว้นไม่ต้องเสียภาษีมูลค่าเพิ่ม"

2. Businesses exempt from VAT by their nature, such as the sale of agricultural produce in fresh condition, educational services of government educational institutions, private higher education institutions and private schools, the practice of the healing arts, and transport services within Thailand, Section 81(1)(a), (g), (i) and (p) (Thai sub-paragraphs ก, ช, ฌ and ณ) (rd.go.th/5206.html)

3. Revenue Code, Section 85/1 (unofficial translation): "An operator carrying on a business of selling goods or providing services shall file an application for value added tax registration within the following periods: (1) for an operator ... whose tax base exceeds the tax base of a small business prescribed by the Royal Decree issued under Section 81/1, within thirty days from (a) the date on which the tax base of the business exceeds the tax base of a small business, where a Royal Decree prescribing that amount is already in force ..." and "(2) for an operator who has notified the Director-General to pay value added tax under Section 81/3, within thirty days from the date of the notification" (Revenue Department, rd.go.th/5208.html, accessed 12 November 2026) Thai original: "ให้ยื่นคำขอจดทะเบียนภาษีมูลค่าเพิ่มภายในสามสิบวัน นับแต่ (ก) วันที่มูลค่าของฐานภาษีในการประกอบกิจการเกินมูลค่าของฐานภาษีของกิจการขนาดย่อม"

4. Revenue Code, Section 85 (unofficial translation), paragraph one: "An operator who is about to commence a business of selling goods or providing services shall have the right to file an application for value added tax registration before the date of commencing business." Paragraph four, final words: "... and such operator shall be a registered operator from the date stated in the value added tax registration certificate." (Revenue Department, rd.go.th/5208.html, accessed 12 November 2026) Thai original: "ให้ผู้ประกอบการดังกล่าวเป็นผู้ประกอบการจดทะเบียนนับแต่วันที่ระบุไว้ในใบทะเบียนภาษีมูลค่าเพิ่ม"

5. Revenue Code, Section 81/3 (unofficial translation): "An operator carrying on any of the following businesses exempt from value added tax shall have the right to notify the Director-General, in the form prescribed by the Director-General, to apply for value added tax registration and pay value added tax under this Chapter, computing the tax under Section 82/3: (1) the sale of goods specified in Section 81 (1) (a) to (f); (2) a small business under Section 81/1; (3) other businesses prescribed by Royal Decree." Paragraph two: "Once such operator has registered under Section 85/1 (2), it may cease paying value added tax only after it has exercised the right to request deregistration under Section 85/10 (3) and the Director-General has ordered the deregistration." (Revenue Department, rd.go.th/5206.html, accessed 12 November 2026) Thai original: "เมื่อ ผู้ประกอบการ ตาม วรรค หนึ่ง ได้ จดทะเบียน ภาษีมูลค่าเพิ่ม ตามมาตรา 85/1 (2) แล้ว ผู้ประกอบการ ดังกล่าว จะ เลิก เสีย ภาษีมูลค่าเพิ่ม ได้ ต่อเมื่อ ได้ ใช้ สิทธิ ขอ ถอน ทะเบียน ภาษีมูลค่าเพิ่ม ตามมาตรา 85/10 (3) และอธิบดีได้สั่งถอนทะเบียนภาษีมูลค่าเพิ่มแล้ว"

6. Duty to issue tax invoices and the particulars of a full tax invoice, Section 86 and Section 86/4 (rd.go.th/5208.html)

7. Tax computed as output tax less input tax, and the right to a refund or credit, Section 82/3, statutory rate of 10% under Section 80, reduced from time to time by royal decree to 6.3%; with the one-ninth share collected on behalf of local governments under the Act on the Allocation of Value Added Tax and Specific Business Tax Revenue to Local Governments B.E. 2534 (1991), the combined rate is 7% (Revenue Department, rd.go.th/35772.html). The most recent decree is Royal Decree (No. 807) B.E. 2569 (2026), which extends the reduced rate to 30 September 2027 (B.E. 2570), according to the Revenue Department's list of new laws (rd.go.th/21221.html)

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8. Revenue Code, Section 89 (1) (unofficial translation): “carrying on business without value added tax registration under Section 85 or Section 85/1, or carrying on business after the value added tax registration certificate has been revoked under Section 85/17: a penalty of twice the tax payable in each tax month throughout the period of non-compliance, or 1,000 baht per tax month, whichever is greater”; Section 90/2: “The following persons who contravene or fail to comply with the provisions specified shall be liable to imprisonment not exceeding one month or a fine not exceeding five thousand baht, or both: ... (2) an operator required to register for value added tax who carries on business without value added tax registration under Section 85/1, Section 85/13 paragraph two or Section 85/14” (Revenue Department, rd.go.th/5209.html, accessed 12 November 2026), The surcharge of 1.5% per month is under Section 89/1, and the penalty under Section 89 may be waived or reduced under rules issued by the Director-General. Thai original of Section 89 (1): “ให้เสียเบี้ยปรับอีกสองเท่าของเงินภาษีที่ต้องเสียในเดือนภาษีตลอดระยะเวลาที่ไม่ปฏิบัติตามบทบัญญัติดังกล่าวหรือเป็นเงินหนึ่งพันบาทต่อเดือนภาษีแล้วแต่อย่างใดจะมากกว่า”

9. Duty of the payer to remit VAT on behalf of a foreign operator (reverse charge) using Form P.P. 36, for electronic services only where the user is a VAT-registered business, and for other services in every case, Section 83/6, as amended by the Revenue Code Amendment Act (No. 53) B.E. 2564 (2021) (rd.go.th/5207.html)

10. Supreme Court Judgment No. 6341/2549 (2006) (Revenue Code, Sections 82/3, 82/4 and 83) (unofficial translation): “Because the plaintiff paid service fees to an operator that provided services abroad which were used in the Kingdom between 18 November 1997 and 9 May 2000, the plaintiff had the duty to remit value added tax under Section 83/6 (2) of the Revenue Code within seven days from the end of the month in which the service fees were paid. The value added tax the plaintiff had to remit arose before 17 August 2000, the date on which the plaintiff registered for value added tax. Although the plaintiff remitted it on 7 March 2003, after the plaintiff had registered, this does not make that value added tax input tax arising while the plaintiff was a registered operator, which the plaintiff would be entitled to deduct from output tax or claim as a refund.” Result: “Judgment reversed; the plaintiff’s claim dismissed” (Supreme Court judgment search system, deka.supremecourt.or.th, accessed 3 October 2026, per the firm’s register of verified texts) Thai original: “แม้โจทก์จะนำส่งเมื่อวันที่ 7 มีนาคม 2546 หลังจากวันที่โจทก์ได้จดทะเบียนภาษีมูลค่าเพิ่มแล้วก็ไม่ทำให้ภาษีมูลค่าเพิ่มดังกล่าวเป็นภาษีซื้อซึ่งเกิดขึ้นในระหว่างที่โจทก์เป็นผู้ประกอบการจดทะเบียนภาษีมูลค่าเพิ่มที่จะมีสิทธินำมาหักจากภาษีขายหรือขอคืนภาษีได้”

11. Revenue Code, Section 85/3 (unofficial translation): “The following operators are not required to register for value added tax: (1) an operator located outside the Kingdom who enters the Kingdom to sell goods or provide services occasionally ...” Paragraph two: “The Director-General may allow an operator under (1) or (3) whose business has the characteristics and methods prescribed by the Director-General to apply for temporary value added tax registration.” (Revenue Department, rd.go.th/5208.html, accessed 12 November 2026) Thai original: “ผู้ประกอบการที่อยู่นอกราชอาณาจักร และเข้ามาประกอบกิจการขายสินค้าหรือให้บริการในราชอาณาจักรเป็นครั้งคราว”

12. Supreme Court Judgment No. 6753/2567 (2024) (Revenue Code, Sections 77/1 (7), 82 (1), 82/1 (1), 83/2, 83/6 (1), 85/2 and 85/3) (unofficial translation): “As for the word ‘temporary’, the Revenue Code gives it no special meaning, so it must be given its dictionary meaning. The Royal Institute Dictionary B.E. 2554 (2011) defines ‘temporary’ as ‘for a short time, not regular, not permanent’. Carrying on a business of selling goods in the Kingdom on a temporary basis therefore means selling, disposing of, distributing or transferring goods in the course of business or profession in the Kingdom only for a short time, not regularly and not permanently.” (Supreme Court judgment search system, deka.supremecourt.or.th, accessed 3 October 2026, per the firm’s register of verified texts) Thai original: “ส่วนคำว่า "ชั่วคราว" ประมวลรัษฎากรมิได้ให้ความหมายไว้เป็นพิเศษ ต้องถือความหมายตามพจนานุกรม”

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13. Value Added Tax Act 1994 (UK), Schedule 1, paragraph 1 (1): "Subject to sub-paragraphs (3) to (7) below, a person who makes taxable supplies but is not registered under this Act becomes liable to be registered under this Schedule, (a) at the end of any month, if the person is UK-established and the value of his taxable supplies in the period of one year then ending has exceeded £90,000; or (b) at any time, if the person is UK-established and there are reasonable grounds for believing that the value of his taxable supplies in the period of 30 days then beginning will exceed £90,000." (legislation.gov.uk/ukpga/1994/23/schedule/1/paragraph/1, latest available revised version, amendment markers [F1] to [F4] omitted; the site states there are no known outstanding effects, accessed 12 November 2026)

14. Value Added Tax Act 1994 (UK), Schedule 1, paragraph 5 (1): "A person who becomes liable to be registered by virtue of paragraph 1(1)(a) above shall notify the Commissioners of the liability within 30 days of the end of the relevant month." (2): "The Commissioners shall register any such person (whether or not he so notifies them) with effect from the end of the month following the relevant month or from such earlier date as may be agreed between them and him." (legislation.gov.uk/ukpga/1994/23/schedule/1/paragraph/5, accessed 12 November 2026)

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