



Extension of deadline for online return filing and payment of VAT for digital services

The following report may be of interest to:

All clients

Summary:

The Notification of the Ministry of Finance No. 2 was issued on 7 December 2021 to grant non-resident electronic service providers and electronic platform operators, who are subject to VAT for digital services provided to non-VAT registrants in Thailand, an extension of the due date for the online VAT return filing (form P.P.30.9) and payment, as follows:

Due date	Extended due date
25 October 2021 (tax month of September 2021)	29 October 2021
23 November 2021 (tax month of October 2021)	30 November 2021
23 December 2021 (tax month of November 2021)	30 December 2021



For further information, please contact:

Your regular PwC contact person

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