



Revenue Department News

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Subject : The Revenue Department expresses concerns over the practice of SMEs when issuing tax invoice incorrectly by which practice the credit on input vat shall be affected

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Mr. Somchai Saengratmaneedet, the Deputy Director-General of the Revenue Department, Acting a Spokesperson of the Revenue Department, explains on how to correctly issue a complete tax invoice for customers, who are VAT registered person.

1. The seller of goods or service provider being a VAT registered person must issue a correct tax invoice with full information on the customers' tax identification number (Tax IDs) especially on the customers who are VAT registered person. For customers not a VAT registered person, the Tax IDs in the tax invoice is unnecessary.

However, in case the seller or service provider has officially informed the customers to provide their Tax IDs in the tax invoices and being refused by the customers or being the case that the customers are not registered in the system and hence not a vat registered person, the seller or service provider issuing a tax invoice without Tax IDs of the customers shall not be pressed charge on case of issuing an incomplete tax invoice.

2. The customers (buyers or service receivers), who refuse to comply with this rule and not providing any information on Tax IDs and/or details of business address to the seller or service provider, and hence received an incomplete tax invoices, the customers (buyers or service receivers) shall not be entitled to claim any credits from input tax following section 82/5(2) of the Revenue Code. If, however, such non-compliance is proved to have intention involving tax evasion, the customers (buyers or service receivers) shall be liable to full legal charges.

3. There is no legal requirement for the customers (buyers or service receivers) to provide Tax IDs to the seller or service provider if they are not vat registered person.

For further information, please read through the Notification of the Director-General of Revenue Department for VAT (No.199) signed on 26th December B.E. 2556 (2013) and the Commentary of the Revenue Department on "Buyers or Service Receivers' Tax IDs in Tax Invoice for VAT Registered Person" signed on 24th March B.E. 2558 (2015). Alternatively, it is advised to consult with the officers at any revenue offices nationwide or RD Call Centre at 1161.

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