

Revenue Department News

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Suject: The Revenue Department launched e-Stamp Duty for 5 instruments, without

affixing a traditional stamp duty

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The Revenue Department enhanced its services by creating a cash payment system of stamp duty for electronic instruments Aor.Sor.9 or e-Stamp Duty for 5 instruments in order to facilitate, reduce paper and time of journey for taxpayers.

Mrs. Sommai Siriudomset, Principal Advisor on Strategic Tax Administration (Energy Industry) as spokesperson of the Revenue Department, revealed that "The Revenue Department has promoted a digital work process via Open API in order to access to services expeditiously and facilitate taxpayers thoroughly. The objectives of a cash payment system for electronic instruments Aor.Sor.9 or e-Stamp duty is to ease the payment for stamp duty, reduce any inconveniences of journey to pay tax or any mistakes from tax calculation leading to give more confident to the taxpayers.

A taxpayer who would like to pay in cash for stamp duty via internet is invited to submit a request on internet platform and pay tax before issuing the instrument or within 15 days started from the following day of issuance without exemption from official holidays. The payment has to be made by bank transfer to the Revenue Department's account via electronic payment for any instruments issued from 29th September 2020 to 31st December 2020 which consist of following instruments namely;

- 1. Hire of work
- 2. Loan or Agreement on overdraft with banks
- 3. Power of attorney
- 4. Proxy for vote at a meeting of a company
- 5. Guarantee

The request for cash payment should be conducted by submitting Form "Request for Cash payment of stamp duty for electronic instruments" (Aor.Sor.9) via the Revenue Department's website www.rd.go.th > e-Filing > Request for cash payment system for electronic instruments. In addition, the taxpayer could perform via an Application Programming Interface (API) of the Revenue Department. The system will be especially open for a tax payment within a due date. In case of overdue payment or additional tax filing, the taxpayer should file Aor.Sor.4, Aor.Sor.4 b at the Area Revenue Branch Office."

Spokesperson of the Revenue Department added that "For e-Stamp Duty, a bank transfer must be made to the Revenue Department's account. At the moment where the Revenue Department issues a code of stamp duty payment as well as a receipt and the officer signs an electronic signature, it is considered that stamp duty (Aor.Sor.9) is completely affixed."

For further inquiries, please contact the Revenue Department Offices nationwide or RD Intelligence Center at Tel. 1161.

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