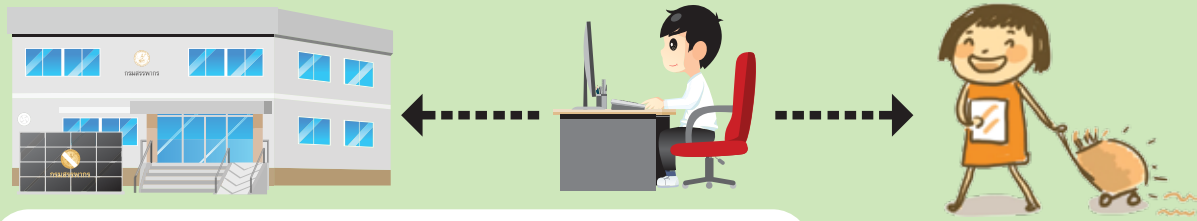


Innovative e-Tax Invoice and e-Receipt system marks advent of Thailand's digital era

e-Tax Invoice, e-Receipt

Now, entrepreneurs can conveniently create and send e-Tax Invoices or e-Receipts to their customers and the Revenue Department through channels which suits their technological readiness and business sizes.



Entrepreneurs can send e-Tax Invoices or e-Receipts to the Revenue Department through various channels.

Site of business	Recommended Channel
Large	Host to Host
Medium	Service Provider
Small	Web-Upload Web-Portal*

*Web Portal: entrepreneurs can create e-Tax Invoices or e-Receipts through the Revenue Department's website.

In addition, entrepreneurs who are not ready to use four recommended channels can alternatively apply for e-Tax Invoice by Email system, jointly developed by the Revenue Department and the Electronic Transaction Development Agency (Public Organization)

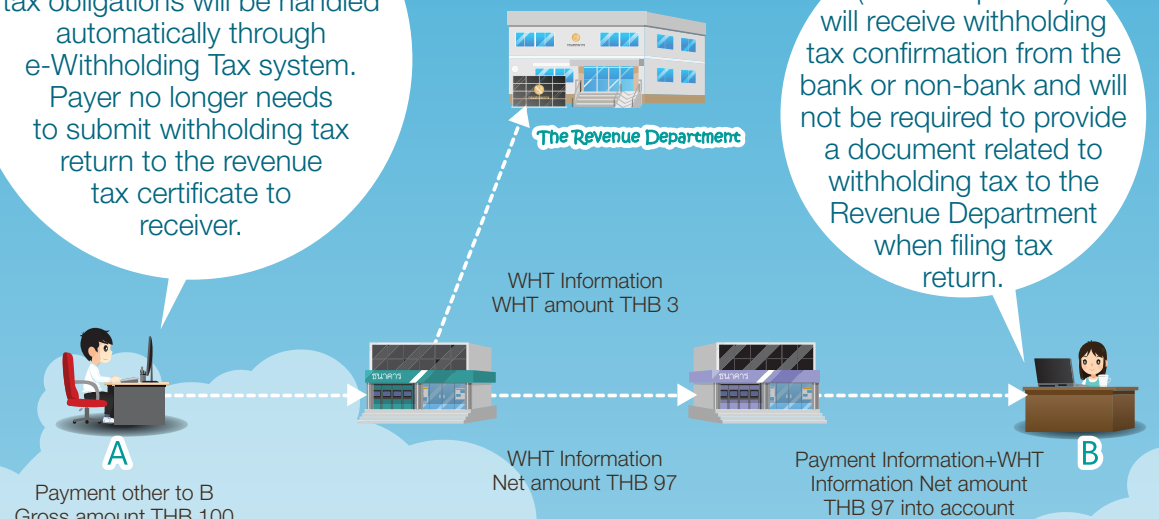


e-Withholding Tax

A smart option to manage your payments together with tax documents.

Merely making payment through a bank or non-bank, all withholding tax obligations will be handled automatically through e-Withholding Tax system. Payer no longer needs to submit withholding tax return to the revenue tax certificate to receiver.

Receiver (withheld person) will receive withholding tax confirmation from the bank or non-bank and will not be required to provide a document related to withholding tax to the Revenue Department when filing tax return.



E-Withholding Tax: an innovative system that simplifies withholding tax process and saves cost. Payer and receiver can also access their own withholding tax information through the Revenue Department's Web Portal anytime and anywhere.



* calculated as a percentage of gross amount

Get more information at www.epayment.go.th

Ministry of Finance's Vision

"Being Fiscal and Economic Pillar for Sustainable Development"

By Division of Information, Office of the Permanent Secretary