

Independent Research Paper Title : Vat on Electronic Tax Invoices  
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## ABSTRACT

The increasing in globalization continuously drives the electronic commerce to play a vital role in the world of economy. Not only the business sectors, but also the government sectors, have been persuaded to get along with the electronic commerce. In return, the old traditional operations are transformed to the new-technology electronic operations. Though the new trend of electronic system is not totally replaced the old one, it rapidly becomes a famous operating system. For example, the Electronic Tax Invoice is the new trend of electronic operations.

Since the electronic commerce has played an important role in today's business world, the response of the electronic commerce for tax purposes is, therefore, increasingly important for both businesses and tax planners. The Electronic Tax Invoice is introduced to react with the electronic commerce. It is an electronic tributary document, which exchanges among companies in order to collect VAT from the companies when buying or selling products or services. It has the same legal value as the traditional Paper-Based Invoice. However, the collection of the VAT on Electronic Tax Invoice is not apparently described by Thai Revenue Code on the Electronic Transaction Act B.E. 2544 or Subordinate legislation, and also there is no conclusion whether the regulation is imposable in Thailand or not.

This paper will compare and explain on the regulation and legal provisions of tax collecting system between VAT on Electronic Tax Invoice in Thailand and Goods and Services (GST) on Electronic Tax Invoice in the Republic of Singapore. Additionally, it will also provide an analysis on the problems of the VAT Collection on Electronic

Tax Invoice in Thailand and GST Collection on Electronic Tax Invoice in Singapore, including questions on law and fact. Finally, it will propose the acceptable solutions and recommendations for the problems in Thailand.

