



Thailand Updates VAT Return Form Effective

1 March 2026

The Revenue Department of Thailand has announced significant updates to the monthly VAT return form (PP.30) and its accompanying attachment, which will take effect from 1 March 2026. The amendment is designed to enhance accuracy, transparency, and administrative efficiency in VAT reporting, particularly for amended filings and refund processes.

These changes will affect all VAT-registered businesses required to submit monthly VAT returns and should be factored into compliance planning ahead of the effective date.

One of the most notable changes is the introduction of additional detailed fields for tax calculations in amended VAT returns. The amended PP.30 form includes separate input boxes for individual VAT amounts, allowing taxpayers to clearly specify adjusted figures for output tax, input tax, and resulting VAT payable or refundable.

This granular structure is intended to reduce calculation errors, facilitate internal reviews, and improve the Revenue Department's ability to verify amendments. While this change increases form complexity, it also provides greater clarity and traceability for amended filings.

To streamline VAT refunds, the Revenue Department has designated PromptPay as the primary refund mechanism. Taxpayers may link their PromptPay account directly to their tax identification number, enabling faster and more secure refund payments.

This shift reflects a broader policy move toward digital tax administration. However, businesses should ensure that their PromptPay registration details are accurate and properly linked in advance to avoid delays in receiving VAT refunds after the new system takes effect.

The updated PP.30 form introduces more detailed address disclosure requirements, including a newly added "intersection" field. This enhancement aims to improve taxpayer identification accuracy and reduce discrepancies in taxpayer records.

While the change may appear administrative, incorrect or incomplete address details which may lead to processing delays or follow-up inquiries from the Revenue Department.

The attachment accompanying PP.30 has been redesigned to support amended filings more effectively. The amended attachment requires clearer and more detailed breakdowns of input and output VAT, allowing both taxpayers and tax officers to better understand the basis of amendments.

This update signals increased scrutiny of amended VAT returns and underscores the importance of maintaining proper VAT documentation and reconciliation records.

Businesses should begin preparing for these changes well ahead of March 2026. Key action points include reviewing internal VAT reporting systems, updating tax compliance procedures, ensuring PromptPay accounts are correctly linked, and training accounting personnel on the revised form structure.

Particular attention should be given to amended VAT filings, as the enhanced disclosure requirements may increase the likelihood of audit or verification.

The amended PP.30 form represents a shift toward greater transparency and digital integration in Thailand's VAT compliance framework. Early preparation will be essential to ensure smooth compliance and minimize administrative risk once the new requirements take effect.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com

