THAILAND CASE STUDY

TikTok Shop Accounting & Tax

From platform tax rules to monthly reconciliation

A practical guide for Thai sellers and accountants



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by NUTTAPACH PHAHOLYOTHIN

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Preface

Every TikTok Shop order leaves a trail: in the platform's system, on tax invoices, in the seller's wallet and in the bank account. When those trails do not agree, the Revenue Department can see it. Yet many sellers, and the accountants who work for them, still struggle with the same questions every month. Which month does an order belong to? Who issues which tax document to whom? Which fees carry withholding tax, and when does Por.Por.36 apply?

This book grew out of the training courses of NUTTAPACH PHAHOLYOTHIN. It follows the money and the documents from store registration to month-end, using TikTok Shop's own reports and columns, and finishes with a hands-on reconciliation workshop.

After reading this book, you will be able to:

- Determine the tax point of each order and the month it belongs to
- Know who issues each tax invoice and who withholds tax, including 50 Tawi
- Set up a store and its tax information correctly, individual or corporate
- Download the right monthly reports and read the columns that matter
- Handle Por.Por.36 for services from foreign entities
- Reconcile orders, income and wallet withdrawals to prove TikTok receivables

It is written for bookkeepers, auditors and store owners who want numbers they can defend. I hope it makes your TikTok Shop month-end faster and more confident.

NUTTAPACH PHAHOLYOTHIN

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TikTok Module 1: Tax Implications of Platform-Based Selling

Objective: Why "Selling Online Without Filing Taxes" Is Highly Risky

Every order on TikTok Shop leaves at least four tracks: the platform's system, tax invoices issued by the platform to the store submitted to the Revenue Department's system, withholding tax (WHT) data filed by the platform on behalf of the store, and funds withdrawn into bank accounts. Consequently, the Revenue Department can match sales figures against filings submitted by stores without needing to request documents beforehand.

By the end of this module, learners will be able to:

- Explain how the Revenue Department acquires online store revenue data.
- Determine order tax points and identify which month end-of-month orders belong to.
- Identify who issues specific tax documents to whom.
- Categorize WHT by expense type and distinguish between items handled by platforms versus those required by stores.



Common Risk: Stores failing to register for VAT despite sales exceeding 1.8 million THB annually, or filing Por.Ngod.90/50 below platform-reported figures. Retroactive assessments incur taxes, surcharges, and penalties far exceeding baseline taxes.

1. How Does the Revenue Department Know Store Revenue?

TikTok store revenue flows into the Revenue Department via at least four channels, matched using the 13-digit tax ID entered by stores in Seller Center.



Key Understanding

- The e-Payment law (Revenue Code Amendment Act No. 48, B.E. 2562) does not levy new taxes; rather, it signals the Revenue Department to begin data matching.

- Stores frequently withdrawing TikTok funds into personal accounts (up to once daily) easily breach transaction frequency thresholds.

- Platforms report Gross sales, not net withdrawable cash. Stores filing taxes based on bank deposits will always underreport figures compared to Revenue Department visibility.

- *Real File Example:* Order 579123518766091076 generated sales after seller discounts of 472 THB, but the store received 438.26 THB in its Balance due to a 33.74 THB fee deduction. Recognized revenue must be 472 THB, not 438.26 THB.