
Extension of Tax Filing Deadlines

April 2020

The Revenue Department has extended tax filing deadlines for both individuals and companies to facilitate cash-flow during the COVID-19 outbreak in Thailand. Taxpayers should review the measures, and leverage them accordingly to shore up their cash flow.

Extensions apply to:

1. Corporate Income Tax:

- 1.1 Deadline for the Annual Corporate Income Tax Return (PND 50) and tax payment, which falls within April - August 2020, is now extended to 31 August 2020.
- 1.2 Deadline for the Half Year Corporate Income Tax Return (PND 51) and tax payment, which falls within April - September 2020, is now extended to 30 September 2020.

Note: (1) The extension for PND 50 includes the Disclosure Form under Section 71 Bis. (2) An 8-day further extension is still granted for returns filed via e-Filing. (3) The extension does not apply to listed companies.

(Ministry of Finance Notification Re: Extension of Filings and Payments of Corporate Income Tax under the Revenue Code (No. 2) dated 31 March 2020)

2. Personal Income Tax

Deadline for filing Personal Income Tax Returns (PND 90, 91 and 95) and tax payment (including those via e-Filing) for the 2019 tax year within 31 March 2020, is now extended to 31 August 2020.

Personal income tax can also be paid in three installments, each within 31 August, 30 September and 31 October, 2020.

(Ministry of Finance Notification Re: Extension of Filings and Tax Payments for Individuals for Assessable Income Earned for the 2019 Tax Year (No. 2) dated 31 March 2020)

3. WHT, VAT, SBT & Stamp Duty

- 3.1 WHT (PND 1, 2, 3, 53, and 54) for March and April 2020 can now be filed by 15 May 2020.
- 3.2 VAT (PP 30) for domestic sales of goods and provisions of service for March and April 2020 can now be filed by 23 May 2020.
- 3.3 VAT (PP 36) for service fee payments abroad for March and April 2020 can now be filed by 15 May 2020.

- 3.4 SBT (PT 40) for March and April 2020 can now be filed by 23 May 2020. Not applicable to SBT payable upon registration of sales of immovable properties for profit.
- 3.5 Stamp duty (Or.Sor.4, 4A and 4B), due within 1 April - 15 May 2020, can now be filed by 15 May 2020.

(Ministry of Finance Notification Re: Extensions of Filings, Remittances and Payments of Taxes for Persons Obligated to Pay Withholding Tax, Corporate Income Tax, Value Added Tax, Specific Business Tax or Stamp Duty (No. 2) dated 3 April 2020)

DRKI believes that the Ministry of Finance and the Revenue Code will release more tax measures to alleviate the impact of the COVID-19 to all taxpayers and allow them to resume their businesses in the future. Please stay tuned for further updates.

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