



Revenue Department News

News No. : 57/2019

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Subject : The Revenue Department has extended deadlines for filing tax returns, submitting tax payment and remitting taxes for taxpayers in flooded areas

Due to the disaster from tropical storm Podul and tropical depression Kajiki in many provinces of Thailand, taxpayers in flood-affected areas are unable to run business as usual and cannot file tax returns or submit tax payments within deadlines. In order to help them with penalties, interests and criminal charges, the Revenue Department has launched a flood relief measure for taxpayers in flood-affected provinces, including Sa Kaeo, Uttaradit, Phetchabun, Phitsanulok, Phichit, Sukhothai, Mae Hong Son, Lampang, Nan, Chiang Mai, Phrae, Ubon Ratchathani, Amnat Charoen, Yasothon, Chaiyaphum, Si Sa Ket, Surin, Khon Kaen, Nakhon Phanom, Roi Et, Kalasin, Mukdahan, Sakon Nakhon, Maha Sarakham, Udon Thani and Ranong. The relief measure is to extend deadlines for filing tax returns, paying taxes and remitting taxes as follows:

1. Extend the deadline for filing tax returns and remitting withholding tax with P.N.D. 1, P.N.D. 2, P.N.D. 3, P.N.D. 53 and P.N.D. 54 of August 2019 which was originally due on 7th September 2019 to 7th October 2019,
2. Extend the deadline for filing tax returns and submitting tax payments of Personal Income Tax with P.N.D. 94 which was originally due on 30th September 2019 to 7th October 2019,
3. Extend the deadline for companies or juristic partnerships to file tax returns and submit tax payments with P.N.D. 50, P.N.D. 51, P.N.D. 52 and P.N.D. 53 which was originally due during 29th August 2019 - 30th September 2019 to 7th October 2019,
4. Extend the deadline for filing tax returns and submitting tax payments of Value Added Tax with P.P. 30 and P.P. 36 and Special Business Tax with P.T. 40 for August 2019 which was originally due on 15th September 2019 to 7th October 2019. Such extension, however, is not applicable to tax returns filing and payment of Special Business Tax for sale of an immovable property in a commercial or profitable manner, irrespective of the manner in which such property is acquired,
5. Extend the deadline for submitting the request to pay Stamp Duty in cash with Aor Sor 4, Aor Sor 4 Gor and Aor Sor 4 Kor which was originally due during 29th August 2019 - 30th September 2019 to 7th October 2019.

For full reference, please refer to the Notification of the Ministry of Finance on Extension of the Deadlines for Tax Obligations in Flood-affected Areas (No.2) given on 13th September 2019 or contact any Area Revenue Office nationwide as well as the RD Intelligence Center Tel. 1161.

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