



# Revenue Department News

**News No.** : 49/2019  
**Date** : 13<sup>th</sup> August 2019  
**Subject** : Half-Year Personal Income Tax Return Filing Reminder

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The Revenue Department would like to remind taxpayers who have an obligation to file half-year personal income tax returns (P.N.D. 94) for tax year 2019 that they are able to file the tax returns and pay tax at any Area Revenue Branch Office. The filing period starts from now to 30<sup>th</sup> September 2019. Alternatively, taxpayers are able to file the tax returns and pay tax online via [www.rd.go.th](http://www.rd.go.th) for their convenience and time saving, and receive an extended deadline until 8<sup>th</sup> October 2019.

A person obliged to file the half-year personal income tax return is the one who receives assessable income according to Section 40(5) - (8) of the Revenue Code, such as income derived from rent of property, from liberal professions (medical doctor, engineer, accountant, lawyer, etc.), from a contract of work where the contractor has to provide essential materials aside from tools, income derived from business, commerce, agriculture, industry, or transport, income from any sale of immovable property for commercial purpose or profits, and income from other commercial activities, including public entertainers.

He can download the P.N.D. 94 tax return form and its guideline from the Revenue Department website [www.rd.go.th](http://www.rd.go.th) under DOWNLOAD > Tax Return Forms and Other Forms > Personal Income Tax (for Thai version) or under English > e-Form > Personal Income Tax (for English version). He can also scan QR Code on the tax return form to get access to its guideline. In addition, the Revenue Department is sending out the P.N.D. 94 tax return form by mail to taxpayers who are 65 years old or older.

For further queries about how to file the P.N.D. 94 tax returns, please contact any Area Revenue Office nationwide or the RD Intelligence Center, Tel. 1161. If you encounter any tax evasion behavior, please inform us at [www.rd.go.th](http://www.rd.go.th) > menu "Report Tax Evasion".

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