

Guide to

Personal Income Tax Return 2021

(ภ.ง.ด.90)

For taxpayers who received incomes not only from employment

Legal Affairs Division, The Revenue Department, Bangkok Thailand

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Guide to Personal Income Tax Return 2021 (ภ.ง.ด.90)

This tax return is a general return for taxpayers who received income in the tax year 2021 (from 1st January to 31st December 2021). However, if you had income from employment only, you must use ภ.ง.ด.91.

The ภ.ง.ด.90 is available for download at www.rd.go.th. You may file ภ.ง.ด.90 by postal mail or in person at your Area Revenue Branch Office. Alternatively, you can file ภ.ง.ด.90 electronically at www.rd.go.th and receive an eight-day automatic deadline extension.

has been through the following significant changes:

Income from share of profits from mutual fund under Securities and Exchange law has been recategorized from being assessable income under Section 40 (8) in No.7 to being assessable income under Section 40 (4) in No.3 from 20th August 2019 onwards. Therefore, those received from 20th August 2019 onwards shall be filled in No.3 item 2..

- Income from share of profits from mutual fund under the Announcement of the National Executive Council has been recategorized from being assessable income under Section 40 (4) in No.3 to being assessable income under Section 40 (8) in No.7 from 20th August 2019 onwards. Therefore, those received from 20th August 2019 onwards shall be filled in No.7 item 2..
- Income from sales of unit in Super Savings Fund and Super Savings Fund Extra shall be filled in No.3 item 6. (3).
- Items of allowance have been changed.

WHO HAS TO FILE ภ.ง.ด.90?

The following persons/entities are subject to personal income tax in Thailand:

1. An individual
2. A non-registered ordinary partnership
3. A non-juristic body of persons/group of persons
4. A deceased
5. An undivided estate
6. A Community Enterprise group of persons which is a non-registered ordinary partnership or a non-juristic body of persons registered under Community Enterprise Promotion Act B.E.2548

Additionally, taxpayers can be categorized as “residents of Thailand” and “non-residents of Thailand” for tax purposes as follows:

1. Residents of Thailand

If you stay in Thailand for the total of at least 180 days in the tax year, you are considered a “resident of Thailand” for tax purposes. You have to file a return on the income that you received if you meet one of the following conditions:

- (1) Your total income exceeded 60,000 baht in the tax year.
- (2) You were married and your income combined with that of your spouse exceeded 120,000 baht in the tax year.
- (3) You are a Community Enterprise, which is a non-registered ordinary partnership or a non-juristic body of persons registered and received a Certificate of Registration from the Department of Agricultural Extension, with the total income exceeding 1,800,000 baht in the tax year, or with the total income exceeding 60,000 baht in the tax year, but not more than 1,800,000 baht with an exemption from income tax under rules and conditions prescribed by the Director-General.

2. Non-residents of Thailand

If you stayed in Thailand for less than 180 days in the tax year, you were a non-resident of Thailand for tax purposes. If you derived any income which is subject to Thai personal income tax and you meet the conditions stated in 1., you are required to file this form.

Page 1 of ภ.ง.ด.90 – Taxpayer’s Details

On the top left corner of ภ.ง.ด.90, type or write Tax Year that corresponds to the Tax Year shown on the attachments.

Taxpayer’s Details

In the Taxpayer Identification section, fill in the following information:

- Your 13-digit Taxpayer Identification Number
- Your date of birth. (If you are 65 years of age or older, attach the “Income Exemption Entitlement Form” for income exemption up to 190,000 baht.)
- Your title and first name (in capital letters)
- Your middle name and surname (in capital letters)
- Your trade name/company name
- Your current mailing address
- Your business web address (if applicable)
- Check the ‘Regular Filing’ box if this form is your first ภ.ง.ด.90 filing in this tax year, or check the ‘Additional Filing’ box if this form is an adjustment or a supplement filing.

Spouse’s Details

If you have a spouse, please provide your spouse’s details in this part of the form:

- Spouse’s 13-digit Taxpayer Identification Number
- Spouse’s date of birth (If your spouse is 65 years of age or older, attach the “Income Exemption Entitlement Form” for income exemption up to 190,000 baht), title and first name (in capital letters)
- Spouse’s middle name and surname (in capital letters)
- Check the box that is applicable to your spouse under ‘Marital Status’
- Check the box that is applicable to your spouse under ‘Filing Status’:

1. If your spouse has incomes under Section 40(1) – (8) of the Revenue Code, check box (1). Also, check the box that specifies whether your spouse is filing jointly, separately, or separately only income under Section 40(1) (employment income).
 2. If your spouse has incomes under Section 40(2) – (8) of the Revenue Code, check box (2). Also, check the box that specifies whether your spouse is filing jointly or separately.
 3. If your spouse has income under Section 40(1) of the Revenue Code only and is filing separately, check box (3).
 4. If your spouse has no income, check box (4).
- In the case that your spouse has no income and is a foreigner, please provide the followings:
 1. Spouse’s passport number
 2. Spouse’s nationality
 3. The country that issued the passport

*In case of joint filing, please fill in “ภ.ง.ด. 90 Attachment-joint filing” first. Then enter the sum in ภ.ง.ด. 90.

Taxpayer’s Status

Check the box that applies to you during the tax year.

Contribution of Tax Payable to Political Party

If you have tax payable amount in No. 11 item 14 of the tax return, you may make a contribution to a Thai political party at the maximum amount of 500 baht. Check “yes” if you wish to do so and enter a preferred amount of the contribution, which may not exceed the tax payable amount in that item and does not exceed 500 baht, and the 3-digit party number on the right-hand side. The 3-digit party number can be found at www.ect.go.th or www.rd.go.th or other media of the Office of The Election Commission of Thailand. If your spouse has income and is filing a tax return jointly, you and your spouse can both make a contribution to a Thai political party at the maximum amount of 1,000 baht within the aforementioned conditions.

Note: Only an individual with Thai citizenship can donate to a political party.

Tax Payable

Tax payable is the amount you enter in No. 11 item 21 . (or No. 11 item 23., if applicable).

Tax Overpaid

Overpaid tax is the amount you enter in No. 11 item 21 . (or No. 11 item 23., if applicable).

Statement of Certification

Enter the number of copy/copies of all attached documents in the first blank space. Sign and fill in the date in the space provided. If the tax return is prepared/filed by a representative (e.g. employer), please have the representative sign in the space for the representative and fill in the address.

Request for Tax Refund

If you wish to receive your tax refund, you shall fill in the requested amount and sign in the space provided. The Revenue Department will refund the tax via prompt-pay system. For your convenience, you can use your National ID number to subscribe to the system with any banks providing such service in Thailand.

Notes:

- A taxpayer who is 65 years of age or older is entitled up to 190,000 baht of income exemption from his/her total income.
- A taxpayer with a disability who obtains a Disabled Person ID Card (and a Foreign Taxpayer with a disability who resides in Thailand, aggregately, for 180 days or more and obtains a Certificate of Disability) is entitled up to 190,000 baht of income exemption from his/her total income. The taxpayer can elect to apply the exemption to any categories of income from 40 (1) – (8), but the aggregated exempted amount cannot exceed 190,000 baht. If the exemption applies, fill in the information in ๓.๓.๓.90.
- A disabled person who is 65 years of age or older is entitled to the income exemption of 190,000 baht only.
- If you are qualified for the exemption mentioned above, please fill out the “Income Exemption Entitlement Form” and deduct an income exemption amount from income calculated in that form as your assessable income on ๓.๓.๓.90.
- If your spouse has incomes and is filing jointly, he/she is entitled up to 190,000 baht of income exemption under the following conditions:
 1. Your spouse is a disabled person who obtains a Disabled Person ID Card or a Certificate of Disability, or
 2. Your spouse is 65 years of age or older

No. 1 Employment income/income from the hire of service

This section requires that you and your spouse (if filing jointly) provide information regarding employment income (Section 40(1) income) and applicable expenses. If your spouse decides to file tax return separately only for income under Section 40(1), he/she has to file another tax return using ๓.๓.๓.91.

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 1 item 1.

Enter the total amount of Section 40(1) income as shown on all of the Withholding Tax Certificate that you received from your employer(s).

Section 40(1) income includes your salary, wage, per diem, bonus, bounty, gratuity, pension, rent allowance, employer-provided rent-free lodging, debt liability paid by your employer, and any money, property or benefit you received in connection to your employment.

Note: If you received severance pay (a lump sum paid by the employer due to the termination of an employment contract) and your employment lasted for at least 5 years, you may:

1. choose to include this amount in your Section 40(1) income and take a deduction by entering this amount in No. 1 item 2. (4), or
2. choose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form as provided.

No. 1 item 2.

You may deduct the followings from your Section 40(1) income:

1. Contributions to provident fund only the part that exceeds 10,000 baht but not over 490,000 baht. Leave blank if the total contributed amount is not more than 10,000 baht. Enter the contributed amount not exceeding 10,000 baht in item 8. of the Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment.
2. Total contribution to Government Pension Fund, up to 500,000 baht.
3. Total contribution to private teacher aid fund, up to 500,000 baht.
4. Severance pay (only if you have included this amount in Section 40(1) income), up to 300,000 baht.

No. 1 item 3.

Enter the total amount of income from hire of service (Section 40(2) income) that you received. Section 40(2) income is income from hire of service, which includes commission, meeting allowance, fee, discount, subsidy, gratuity, bonus, rent allowance, debt liability paid by your hirer, and any money, property or benefit you received in connection to your hire of service contract.

No. 1 item 4.

Enter the balance of item 1. minus item 2., plus item 3..

No. 1 item 5.

Enter allowable expense equal to 50% of the amount stated in item 4. but not exceeding 100,000 baht. If you and your spouse both have income and you are filing jointly, you and your spouse

can each deduct expense as stated above. Thus, the maximum allowable expense is 200,000 baht in this case.

No. 1 item 6.

Enter the balance of item 4. minus item 5. and include this amount in No. 11 item 1..

No. 2 Goodwill, royalties, annuities, and other incomes of similar nature

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 2 item 1.

If you have income from annuity, or income derived from a will, juristic act, or court decision, specify the type of income and enter the corresponding amount in this section.

No. 2 item 2.

Line 1: Check the box and enter incomes you received from royalties.

Line 2: Check the box and enter incomes you received from goodwill or any other rights of similar nature.

Line 3 and Line 4: For incomes from copyright, goodwill or any other rights of similar nature, you may choose to deduct allowable expenses which are equal to

1. 50% of the total amount stated on Line 1 and Line 2 but not exceeding 100,000 baht by checking the “50 percent” box and enter the amount. If you and your spouse both have income and you are filing jointly, you and your spouse can each deduct expenses as stated above. Thus, the maximum allowable expense is 200,000 baht, **or**

2. The actual expenses by checking the “Actual” box and entering the amount of expenses associated with copyright, goodwill and any other rights of similar nature as well as providing supporting documents.

Line 5: Enter Balance (Line 1 and Line 2 minus Line 3 or Line 4)

Total: Enter the total from item 1 to item 4, and include this total amount in No.11 item 1..

No. 3 Interest, share of profits, and dividends

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 3 item 1.

Enter income that you received in the form of interest which includes interest from deposits, loans, bonds, debenture, bills (with or without security), part of interest on a loan after withholding taxes prescribed under the law governing petroleum income tax, or the discount from a bill or debt instrument issued by a company or juristic partnership or by another juristic person and sold for the first time at a price below its face value. This type of income also includes income in the same kind as interest, benefit, or other consideration derived from a loan or from a debt claim with or without security.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 15%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

No. 3 item 2.

Enter the total amount you received as share of profits or other benefits from mutual fund under Securities and Exchange law

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

No. 3 item 3.

Enter the total amount of dividends or share of profits you received from a company or juristic partnership incorporated under foreign law.

No. 3 item 4.

Enter the total amount of dividends, share of profits, or other benefits you received from a company or juristic partnership incorporated under Thai law.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. The selection to include or exclude this amount in ภ.ง.ด.90 must be done on the entire amount. Partial inclusion is not allowed.

No. 3 item 5.

If you are a Thai resident in the tax year for tax purposes and received income as stated in item 4., you are entitled to dividend tax credit. The credit is available when you include any dividend or the equivalent in item 4. above.

How to calculate dividend tax credit:

Dividend tax credit is equal to the total dividends or share of profits received multiplied by the corporate income tax rate applicable to the payer of dividends (e.g. R%), and divided by 100 minus the rate.

$$\text{Dividend tax credit} = \text{Dividend} \times [R / (100-R)]$$

Example: Mr. A received dividend in the amount of 80,000 baht from a Thai company or juristic partnership which is subjected to corporate income tax rate at 20% of its net profits.

$$\begin{aligned} \text{Dividend tax credit} &= 80,000 \times [20 / (100-20)] \\ &= 20,000 \text{ baht} \end{aligned}$$

No. 3 item 6.

If you receive one or more of the following incomes, specify the type of incomes you received and enter the sum on line “Others”.

- bonus you received as a shareholder or partner of a company or juristic partnership
- a decrease of capital holdings in a company or juristic partnership for the amount not exceeding profits and reserves
- an increase of capital holdings in a company or juristic partnership for the amount determined from profits and reserves
- a benefit for the amount which exceeds capital received from amalgamation, acquisition or dissolution of a company or juristic partnership
- gains received from transfer of partnership holdings investment units or shares, debentures, bonds, or bills or debt instruments issued by a company or juristic partnership or by any other juristic person
- Share of profits or dividends, after withholding tax, paid out under the law governing petroleum income tax
- Share of profits or other similar benefits received from holding or possessing digital tokens

- Gains received from transfer of cryptocurrencies or digital tokens

(1) Line 1: Enter the total purchase price of Retirement Mutual Fund (RMF) units being sold in 2021.

Line 2: Enter gain received from sale in Line 1.

If you meet one of the following conditions, check the “Exempted” box and enter the gain from Line 2.

- You are at least 55 years old and must have purchased units in the RMF every year for at least 5 consecutive years from the date of the initial purchase (However, if you decide to discontinue the purchase, the law provides that you can discontinue for only one calendar year from the year of the previous purchase. It should be noted that you must purchase at least 5 units in total.), or
- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in RMF, or
- In case of death of the holder.

Otherwise, check the “Not Exempted” box and enter non-exempted gain from Line 2.

In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and paying an additional tax. If you file the additional tax return within 31 March, there is no surcharge or penalty.

(2) Line 1: Enter the total purchase price of Long Term Equity Fund (LTF) units being sold in 2021.

Line 2: Enter gain received from sale in Line 1.

If you meet one of the following conditions, check the “Exempted” box and enter the gain from Line 2.

- You have held the units in the LTF for at least 5 consecutive calendar years, or

- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in LTF, or
- In case of death of the holder.

Otherwise, check the “Not Exempted” box and enter non-exempted gain from Line 2.

In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and paying an additional tax together with applicable surcharge and penalty.

(3) Line 1: Enter the total purchase price of Super Savings Fund (SSF)/Super Savings Fund (Extra) (SSFX) units being sold in 2021.

Line 2: Enter gain received from sale in Line 1.

If you meet one of the following conditions, check the “Exempted” box and enter the gain from Line 2.

- You have held the units in the SSF/SSFX for at least 10 consecutive years, or
- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in SSF/SSFX, or
- In case of death of the holder.

Otherwise, check the “Not Exempted” box and enter non-exempted gain from Line 2.

In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and paying an additional tax together with applicable surcharge and penalty.

Total: Enter the sum of the balance from ① – ⑨, and include this amount in No. 11 item 1..

No. 4 Rent and benefits received from a breach of hire-purchase or installment sale contract

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 4 item 1.

Enter incomes and expenses from rental of property as follows:

- (1) Line 1: Enter the total rent(s) of your houses, buildings, construction fixed to land, and floating house.

Line 2: You may choose to deduct allowable expenses from your rental income stated on Line 1 equal to:

1. 30% of your rental income stated on Line 1 by checking the “30 percent” box and entering the deduction amount which is equal to 30% of the total of rental income,
or
2. the actual expenses by checking the “Actual” box and entering the total amount of expenses associated with the rental of property, as well as providing supporting documents

Note: If you sublet property, you can only deduct the rent that you pay to your landlord or actual expenses. You must also provide supporting documents in case you deduct actual expenses.

Line 3: Enter the balance (Line 1 minus Line 2)

- (2) and (3)

Line 1: Enter rental income from property other than those stated in (1).

Line 2: If you received this type of income, you may take a deduction at a rate prescribed under the Revenue Code as follows:

- | | |
|---------------------------------|-----|
| ▪ land used for agriculture | 20% |
| ▪ land not used for agriculture | 15% |
| ▪ vehicle | 30% |
| ▪ other property | 10% |

You may also choose to deduct your actual expenses from the rental income. If you do so, you must provide supporting documents to prove such expenses.

Example: If you received rent from rental of land used for agriculture, you must include it in your assessable income. You may take a deduction up to 20% of the rental income. (On Line 2, check the first box, specify the deductible percentage (20%), and enter the amount (the rental income multiply by 20%)). However, if you sublet the land, you can only deduct the entire rent paid to your landlord. (Check the second box and specify the rent paid to the landlord)

Line 3: Enter the balance (Line 1 minus Line 2).

No. 4 item 2.

Line 1: Enter the total amount you received from a breach of a hire-purchase contract or a breach of an installment sale contract.

Note: Income from a breach of hire-purchase contract must include income and other benefits received since the day the contract was signed until the day the contract was breached.

Line 2: Enter allowable expense equal to 20% of the income stated on Line 1.

Line 3: Enter the balance (Line 1 minus Line 2).

Total: Enter the sum of the balances from No. 4 item 1. to item 2. and include this total amount in No. 11 item 1..

No. 5 Income from liberal professions

If you received Section 40(6) income which is income from “liberal professions”, you have to include such income in your assessable income. Liberal professions include legal services, arts of healing, engineering, architecture, accounting services, and fine arts.

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 5 item 1.

Line 1: Enter income you received from practicing “arts of healing” such as physicians.

Line 2: If you select to deduct 60 percent of income stated on Line 1, check the “60 percent” box and enter the amount. If you select to deduct actual expense incurred, check the “Actual” box and enter the amount.

Line 3: Enter the balance (Line 1 minus Line 2)

No. 5 item 2. and item 3.

Line 1: Enter income from liberal profession(s) other than arts of healing.

Line 2: If you select to deduct 30 percent of the income stated on Line 1, check the “30 percent” box and enter the amount. If you select to deduct actual expense incurred, check the “actual” box and enter the amount.

Line 3: Enter the balance (Line 1 minus Line 2)

Note: You must also provide supporting documents in case you deduct actual expenses.

Total: Enter the sum of balances from item 1. to item 3. (where applicable), and include this total amount in No. 11 item 1..

No. 6 Income from contracts of work

Income from contracts of work (Section 40(7) income) must be included in the assessable income. You are considered to receive this income if:

- You supply your own equipment *and* other materials which are essential for the work. Your employer does not provide them.
- You control the hours of work.
- The work can be either temporary or permanent.

To fill in this section, first, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

Line 1: Enter your income from all contracts of work that you received in the tax year.

Line 2: You may choose to deduct a fixed-rate expense by checking the “60 percent” box and entering 60% of the income stated in Line 1, or an actual expense by checking the “Actual” box and entering the actual expense necessarily incurred.

Balance: Enter the balance (Line 1 minus Line 2), and include this amount in No. 11 item 1..

Note: You must also provide supporting documents in case you deduct actual expenses.

No. 7 Income from business, commerce, agriculture, sale(s) of property acquired in a commercial or profitable manner, share of profits from certain mutual funds

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 7 item 1. (1) – (4)

Line 1: Specify the type of income you received from the following activities:

- Business
- Agriculture
- Industry
- Transports
- Sale(s) of immovable property for commercial or profitable purposes.

Line 2: If you and your spouse both received income under Section 40(8) and are filing jointly, please specify the proportion of such income that belongs to you and your spouse in percentage. The default proportion is 50% per person.

Line 3: Enter the deductible expenses by applying the following calculation:

- You may deduct a fixed-rate expense or an actual expense necessarily incurred from the sale. If you choose a fixed-rate deduction, check the “Percent” box and enter the rate as shown in Table A (See Appendix). If you choose to deduct an actual expense, check the “Actual” box and enter the actual expense.

Balance: Enter the balance (Line 1 minus Line 2)

Note: You must also provide supporting documents in case you deduct actual expenses.

No. 7 item 2.

Enter the total amount you received as share of profits or other benefits from mutual fund under the Announcement of the National Executive Council in this tax year.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

No. 7 item 3.

Enter income from sale(s) of inherited immovable property or sale(s) of immovable property acquired NOT for commercial or profitable purposes in this section. Leave this section blank if you choose NOT to include this income with other assessable income in tax calculation. (See No. 8).

- (1) If you received income from sale(s) of inherited property or property gratuitously transferred to you and you choose to include such income in the tax computation in this tax return, please follow the following steps:

Line 1: Enter income from the sale(s).

Line 2: Enter allowable expense equal to 50% of the income stated in Line 1.

Balance: Enter the balance (Line 1 minus Line 2)

- (2) If you received income from sale(s) of immovable property NOT for commerce or profits, and only in the case where you opt to include the income in the tax computation in this tax return.

Line 1: Enter income from the sale(s).

Line 2: You may choose to deduct a fixed-rate deduction by entering X% of the income stated in Line 1, where the deduction is based on number of years of holding as shown in the table below, or an actual expense deduction by entering the actual expenses necessarily incurred. If you decided to claim actual expenses, you must also provide supporting documents.

Years of holding*	1	2	3	4	5	6	7	≥8
Deduction (%)	92	84	77	71	65	60	55	50

*The term “number of years of holding the property” means the number of years starting from the year of the acquisition of ownership or possessory right in an immovable property to the year of the transfer of such ownership or possessory right. A period exceeding 10 years shall be treated as 10 years only, and a fraction of a year shall be counted as 1 year.

No. 7 item 4.

Taxpayer has an option to include the non-exempted amount as followings in calculation with other income:

- (1) Deemed Income from a transfer of ownership or possessory right in immovable property without consideration to a legitimate child, not including an adopted child, only the amount that exceeds 20 million baht in the tax year
- (2) Income from a moral sponsorship or from gift from an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 20 million baht in the tax year
- (3) Income from a moral sponsorship or from gift from a person that is not an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 10 million baht in the tax year

Total: Enter the sum of balances from No. 7 **1** – **8** and include this amount in No. 11 item 1..

Necessary and Reasonable Actual Expense Incurred for Section 40 (3), (5), (6), (7), or (8) Income

Please list actual expenses in connection to Section 40 (3), (5), (6), (7), and (8) income in the appropriate boxes.

No. 8 Income from sale(s) of immovable property which was not acquired for trading purposes opted for separate tax computation

At the time you transferred your immovable property at the Department of Lands, the officer would withhold personal income tax using a fixed-rate deduction. You may choose to include or NOT to include income from the transfer with other income in the tax computation in this return. If you choose to include such income, refer to No. 7 item 3..

However, if you choose NOT to include the incomes in the tax computation with other incomes in this return, and you wish to claim necessary and reasonable expenses instead of a fixed-rate deduction, fill in information in this part. In this case, you are required to provide supporting documents to prove such expenses.

How to fill in the information in No. 8

1. Enter income from the sale(s) in **1** (The amount to be entered is the official appraised value determined by the Department of Lands, NOT the amount you actually received from the sale(s)).
2. Enter actual expenses necessarily incurred in the sale(s) of the property in **2**.
3. Enter number of years of holding the property: Please note that “number of years of holding the property” may not be the actual period of time that the property is in your possession. Refer to No. 7 item 4. (2) Line 2 for more information.
4. Enter the amount of tax payable in **3**. Please refer to the following formula for tax payable calculation:

$$\begin{aligned}
 & \text{Income from the sale(s)} \quad \textcircled{1} \\
 & \text{Minus } \underline{\hspace{2cm}} \text{ necessary and reasonable expenses} \quad \textcircled{2} \\
 & = \hspace{10cm} \text{XXXXXXXXXX} \\
 & \text{Divided by } \underline{\hspace{2cm}} \text{ number of years of holding the property} \\
 & = \hspace{10cm} \text{XXXXXXXXXX} \quad \text{(Result A)}
 \end{aligned}$$

Apply the following progressive tax rate to **Result A** to get **Result B** (not entitled to 150,000 baht exemption).

Net Income (baht)	Rate (%)	Amount of Tax
0 – 150,000	5	5% of the amount not over 150,000
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500 + 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 5,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 5,000,000	35	1,265,000 + 35% of the amount over 5,000,000

Result B X number of years of holding the property = tax payable to be filled in ③

Note: Tax payable in the amount exceeding 20% of ① is disregarded. In other words, if the result of tax payable is higher than 20% of ①, enter 20% of ① in ③.

Enter income tax withheld when you sold the immovable property in ④

In the last column, the number to be filled in is the result of **3** minus **4**, say Result C. If Result C is above 0, there is “tax payable” (an additional tax to be paid). On the contrary, if Result C is below 0, you have overpaid tax (refund to be filled in No. 11 item 17.).

In the last line, check the box that applies to you (Tax payable or Overpaid). Then, enter Result C in the box. The same amount should also be filled in No. 11 item 17..

No. 9 Income from gift

Taxpayer has an option to pay taxes at a rate of 5 percent on non-exempt income as follows:

- 1.** Deemed Income from a transfer of ownership or possessory right in immovable property without consideration to a legitimate child, not including an adopted child, only the amount that exceeds 20 million baht in the tax year
- 2.** Income from a moral sponsorship or from gift from an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 20 million baht in the tax year
- 3.** Income from a moral sponsorship or from gift from a person that is not an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 10 million baht in the tax year

Note:

In case of income from a sale or transfer of ownership or possessory right in immovable property acquired by inheritance, by way of gift, or other means, please download a form declaring details of the transfer of the ownership or possessory right in immovable property with or without consideration as applicable at www.rd.go.th > e-Form for Individuals.

No. 10 Income that taxpayer has used the option to pay tax on gross income

No. 10 is added to the tax return so that it can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Super Savings Fund (SSF) unit or Pension Insurance Premium.

No. 11 Tax Computation

To arrive at your tax payable or tax refund, No. 11 will help you through the calculation in numerical order.

There are two methods that can be used to calculate Personal Income Tax based on “net income” and “gross income”. Whichever method results in the higher amount of tax due, that method is applied.

(1) Computation of Net-Income Tax

In computing tax liability by using the Net-Income Tax method, a taxpayer has to take into account all assessable income arising in a tax year. The next step is to deduct the deductible expenses from assessable incomes. Allowances are then to be deducted in accordance with the taxpayer’s circumstances. The last step is to subtract any qualified charitable contribution within the limit specified by law. Then, the progressive tax rates will be applied to any income left from all deductions.

(2) Computation of Gross-Income Tax

If you have assessable income other than employment income (Section 40(1)) more than 120,000 baht in the tax year, you are not only required to compute your personal income tax liability using the Net-Income Tax method in (1), but also required to use the Gross-Income Tax method as follows:

$$\text{Assessable gross income} \times 0.005 = \text{tax liability}$$

No. 11 item 1. Income after deduction of expenses

The first step is to deduct all tax deductible expenses from your assessable income. If you have completed No. 1 to No. 7, you have already done so. Please add up the numbers from the following boxes:

- No. 1 item 6.
- No. 2 item 2. Line 5
- No. 3 item 7. Line 12
- No. 4 item 2. Line 4
- No. 5 item 3. Line 4
- No. 6 Line 3
- No. 7 item 7. Line 4

Enter the result in No. 11 item 1..

No. 11 item 2. Less allowance

Fill in the amount of Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment from the last item or ๓.๑.๓.90 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expense(s)).

No. 11 item 3. Balance (No. 11 item 1. minus No. 11 item 2.)

Please fill in the result of No. 11 item 1. minus No. 11 item 2. in No. 11 item 3..

No. 11 item 4. Less contribution to education, athletics, public hospital and others (twice the amount of actual donation made but not exceeding 10% of No. 11 item 3.)

Education

If you have donated to support qualified educational projects, you may be entitled to a deduction. The qualified amount shall be filled in this line. A qualified donation to support educational projects is subject to the following conditions:

1. The donation must be used:

- To obtain or construct a building, a land, or a building with land for an educational institution for educational purposes, or
- To obtain educational equipment, textbooks, media, educational technology, and any other equipment as prescribed by the Minister of Finance, or
- To recruit professors, teachers, academic experts, or
- To provide an education scholarship, an invention scholarship, a development scholarship, or a research scholarship for school students, undergraduate students, or graduate students.

2. The donation must be made to:

- Institutions under the royal projects, or
- Institutions founded under the policy to enhance the quality of educational institutions, or
- Institutions for underprivileged or disabled children, or
- Educational institutions listed under the Notification of the Ministry of Education. Please contact your Area Revenue Office or Area Revenue Branch Office for more information.

A qualified amount of deduction is as follows:

1. Twice the actual amount you donated, and
2. The maximum amount is 10% of No. 11 item 3..

If you are claiming for this deduction, evidence from the educational institution(s) must be retained in order to prove your donation.

Public Hospital

If you have donated to support public hospital, you may be entitled to a deduction. The qualified amount shall be filled in this line. A qualified donation is subject to the following conditions:

The donation must be made to:

- Public hospital regulated by ;
 1. Government agencies according to Government Administration Act;
 2. Public Educational institution;
 3. Public organization;
 4. State enterprise owned by government or government business unit;
 5. Local government organization;
 6. Other government agencies;
 7. Thai Red Cross.

A qualified amount of deduction is as follows:

1. twice the actual amount you donated, and
2. the maximum amount is 10% of No. 11 item 3.

If you are claiming for this deduction, evidence provided by a public hospital(s) must be retained in order to prove your donation.

Others

There are other donations that can be claimed such as the donations under the following Royal Decree:

1. Donation made to support educational institutions to provide book supplies or electronic media to encourage reading in accordance with the conditions stated in Royal Decree (No. 515)

2. Expenses made for providing support to Persons with Disabilities in accordance with the Empowerment of Persons with Disabilities Act and Royal Decree (No. 499)
3. Donations made to Fund for Development of Teachers, Faculty Staff and Educational Personnel in accordance with the conditions stated in Royal Decree (No. 520)
4. Donations made to local administration and Child Development center in accordance with the conditions stated in Royal Decree (No. 526)
5. Donations made to Career Development Project and activities related to children's rehabilitation held by Youth Detention Center or Juvenile Vocational Training Center in accordance with the conditions stated in Royal Decree (No. 541)
6. Donations made to the Prime Minister's Office for supporting the mission in preventing stopping and containing the spread of COVID-19. Such donations must be made through e-Donation during March 5, 2020 to March 5, 2021 in accordance with the conditions stated in Royal Decree (No.701). A qualified amount of deduction is as follows:

6.1 The actual amount donated, and

6.2 Combined with the amount donated under **No. 11 item 6**, the maximum amount is 10% of No. 11 item 3

7. Donations made to the Thai Red Cross. Such donations must be made through e-Donation during January 1, 2020 to December 31, 2022 and cannot be claimed under **No. 11 item 6**, in accordance with the conditions stated in Royal Decree (No.706). A qualified amount of deduction is as follows:

7.1 Twice the actual amount donated, and

7.2 Combined with the amount donated under **No. 11 item 6**, the maximum amount is 10% of No. 11 item 3

8. Donations made to educational institution. Such donations must be made through e-Donation during January 1, 2020 to December 31, 2021 and cannot be claimed under **No. 11 item 6** and Royal Decree (No.420), in accordance with Royal Decree (No.713).

“Educational Institution” means

8.1 Public educational institution

8.2 Private educational institution under the law on private school, excluding non-formal school under the law on private school.

8.3 Higher education institution under the law on higher education institution

8.4 Educational institution established in Thailand in accordance with treaties or agreements between the Royal Thai Government and the United Nations.

A qualified amount of deduction is as follows:

8.5 twice the actual amount donated, and

8.6 the maximum amount is 10% of **No. 11 item 3**

9. Donations made to Bhadra Maharajanusorn Charity under the Royal Patronage. Such donations must be made through e-Donation during January 1, 2020 to December 31, 2021 in accordance with the conditions stated in Royal Decree (No.714). A qualified amount of deduction is as follows:

9.1 twice the actual amount donated (only through the e-donation system) , and

9.2 when combined with the amount donated under **No. 11 item 6**, the maximum amount must not exceed 10%.

10. Donations made to the Metrology System Development Fund, the Public Health System Development Fund, the Science and Technology Development Fund, or the Fund to Support Science, Research and Innovation from 27 may 2021 to 31 December 2022, pursuant to the Royal Decree (No.717). A qualified amount of deduction is as follows:

10.1 twice the actual amount donated (only through the e-donation system), and

10.2 when combined with the amount donated under **No. 11 item 6**, the maximum amount must not exceed 10%.

11. Donations made to the Equitable Education Fund from 1 January 2021 to 31 December 2023. A qualified amount of deduction is as follows:

11.1 twice the actual amount donated, and

11.2 not exceeding 10% of the assessable income after deducting expenses and allowances.

12. Donations made to the National Vaccine Institute from 1 January 2021 to 31 December 2023, in accordance with the conditions under the Royal Decree (No.719) and the Director-General Announcement (No.35) dated 22 July 2021. A qualified amount of deduction is as follows:

12.1 equal to the actual amount donated (only through the e-donation system), and

12.2 when combined with the donation under section 47(7) of the Revenue Code, not exceeding 10% of the assessable income after deducting expenses and allowances.

13. Donations made to the Social Enterprise Fund from 9 November 2021 to 31 December 2023, in accordance with the conditions under the Royal Decree (No.735) and the applicable Director-General Announcement. A qualified amount of deduction is as follows:

13.1 equal to the actual amount donated (only through the e-donation system), and

13.2 when combined with the donation under section 47(7) of the Revenue Code, not exceeding 10% of the assessable income after deducting expenses and allowances. If you are claiming for these deductions, evidence must be retained in order to prove your donation or expenses.

No. 11 item 5. Balance (No. 11 item 3. minus No. 11 item 4.)

Please fill in the result of No. 11 item 3. minus No. 11 item 4. in No. 11 item 5..

No. 11 item 6. Less other donation (Charitable Donations)

If you have made a charitable donation, which is not to support education, you may be entitled to a deduction.

A qualified charitable donation must be made to one of the following institutions:

1. Temples,
2. Thai Red Cross Society,
3. Public hospitals,
4. Educational institutions (public or private),
5. Government agencies (for the donation to the nation's natural disaster victims),
6. Charitable institutions, government employee welfare, or funds, etc. as prescribed by the Ministry of Finance.

The qualified amount is as follows:

1. The actual amount you donated, and
2. The maximum amount is 10 % of No. 11 item 5..

No. 11 item 7. Net income

Please fill in the result of No. 11 item 5. minus No. 11 item 6. in No. 11 item 7.. This is your “net income”. The progressive tax rate will be applied to the net income to determine your income tax.

No. 11 item 8. Tax computed on income from No. 11 item 7.

Please refer to the section “(1) Computation of Net-Income Tax” above on how to compute tax based on net income from No. 11 item 7. using the following personal income tax rate:

Net Income (baht)	Rate (%)	Amount of Tax
0 – 150,000	Exempt	-
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500 + 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 5,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 5,000,000	35	1,265,000 + 35% of the amount over 5,000,000

Please fill in the result in No. 11 item 8..

No. 11 item 9. Tax computed from gross assessable income exceeding 120,000 baht

If your gross assessable income, excluding employment income, is 120,000 baht or above in the tax year, your tax payable is the greater of No. 11 item 8. and No. 11 item 9.. The tax on gross income is a flat-rate tax on your assessable income before deducting any expenses or allowances.

Add up your assessable income (before taking any deductions) from the following boxes:

- No. 1 item 3. (Do not include No. 1 item 1.)
- No. 2 item 1. – item 2.
- No. 3 item 1. – item 6.
- No. 4 item 1. and item 2.
- No. 5 item 1. – item 3.
- No. 6
- No. 7 item 1. – item 4.

Multiply the combined amount of assessable income by 0.005. The result should then be filled in No. 11 item 9.. If the result is less than 5,000 baht, your tax payable is the amount in No. 11 item 8..

Note: For income received in the Temporary Development Area (please refer to No. 11 item 11. in this instruction), you may choose to pay flat-rate tax of 0.01%. If so, please do not include such income in the tax calculation methods described above.

No. 11 item 10. Tax payable

As stated above, your tax payable may be taxed on gross income if the following conditions apply:

- a. Your total combined assessable income is at least 120,000 baht, and
- b. The amount you filled in No. 11 item 9. is at least 5,000 baht, and
- c. The amount you filled in No. 11 item 9. is higher than the result in No. 11 item 8.

If tax on gross income applies to you, please fill in the amount of No. 11 item 9. in No. 11 item 10.. Otherwise, please fill in the amount in No. 11 item 18..

No. 11 item 11. Tax payable from income document in Temporary Development Area

If you have earned income in Temporary Development Area, you may choose to pay flat-rate tax of 0.1%. If so, such income shall not be filled in No. 1 to No. 8 but it should be filled in the “Income Declaration in Temporary Development Area” for income derived in Temporary Development Area, instead. The final tax calculated in that form must be filled in No. 11 item 11..

Temporary Development Area is the following provinces:

1. Naratiwat
2. Pattanee
3. Sa-Tul
4. Yala
5. Songkhla (only in the following districts: Jana, Natawee, Sabahyoi, and Tepa)

No. 11 item 12. Total tax payable

Add up the amount in No. 11 item 10. and No. 11 item 11. and enter the result.

No. 11 item 13. Withholding tax credit and tax credit for tax paid in accordance with ภ.ง.ด. 93 and ภ.ง.ด. 94

When you received income during a tax year, the law requires the payer to withhold income tax for some types of income. In some countries, this is called “pay as you go” or “pay as you earn”. In Thailand, it is called “withholding tax”. The payer is also required to issue you a withholding tax certificate similar to this picture.

If the payer refused to issue a withholding tax certificate, the payer is subject to a criminal penalty. You may receive many withholding tax certificates if you have received income from different payers.

The form should tell you how much of income tax was withheld. The withholding tax can be used as a tax credit.

Other items may also be used as a tax credit, such as:

1. Income tax that you have paid using ภ.ง.ด. 94 (half year filing).
2. Income tax that you have paid using ภ.ง.ด. 93 (advanced filing).
3. Dividend tax credit (only in the case that you have filled in No. 3 item 5. and item 6.. The amount is the same amount in No. 3 item 6..

Please add up all the creditable tax in No. 11 item 15.. This amount will then be deducted from your tax payable in No. 11 item 14.. You will have to provide documents to the Revenue Department to prove the amount of withholding tax.

No. 11 item 14. Tax payable or tax overpaid

Enter the result of No. 11 item 14. minus No. 11 item 15.. Then check the box that applies to you. Check the box “Payable” if the result is higher than zero. Check the box “Overpaid” if the result is below zero.

No. 11 item 15. Tax payable or tax overpaid from No. 8 (if any)

If applicable, enter the amount from No. 8 and check the box that applies to you.

No. 11 item 16. Total tax


1. If in both No. 11 item 14. and item 15., you have checked the box “Payable”, check the box “Payable” in No. 11 item 16. as well. Then, enter the result of No. 11 item 14 added by No. 11 item 15..
2. If in both No. 11 item 14. and 15., you have checked the box “Overpaid”, check the box “Overpaid” in No. 11 item 16. as well. Then, enter the result of No. 11 item 14. added by No. 11 item 15..
3. If the status in No. 11 item 14. and No. 11 item 15. are different (one “Payable” and one “Overpaid”), subtract the amount of the overpaid one from the amount of the payable one and fill in the result in No. 11 item 16.. If the result is above zero, check the box “Payable” in No. 11 item 16.. If, however, the result is below zero, check the box “Overpaid”.

Please attach evidence for No. 11 item 4, 6, and 15.


No. 11 item 17. Plus additional tax payable from No.9 (if any)

Enter the total tax amount in No. 9 (if any).

No. 11 item 18. Plus additional tax payable from the Attachment Form (if any)

If you received severance pay (a lump sum paid by the employer due to the termination of an employment contract) and your employment lasted for at least 5 years, you may choose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form. If you have done so, please fill in the amount of tax payable from  6. in the Attachment Form (if any) in No. 11 item 18..

No. 11 item 19. Less tax overpaid from the Attachment Form (if any)

On the other hand, if you received severance pay and chose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form and there was tax overpaid, please fill in the amount of tax overpaid from  7. in the Attachment Form in No. 11 item 19..

No. 11 item 20. Less tax paid from previous filing (in case of additional filing)

In the case of additional filing, please specify the type of tax return you previously filed by checking the box “ภ.ง.ด.90” or “ภ.ง.ด.91”. Then, fill in the amount of tax previously paid from that filing in No. 11 item 20..

No. 11 item 21. Tax payable/overpaid

If the result in No. 11 item 16. is tax payable, please do the following:

Amount in No. 11 item 16. + Amount in No. 11 item 17. (if any) + Amount in No. 11 item 18. (if any) – Amount in No. 11 item 19. (if any) – Amount in No. 11 item 20. (if any) = Result A

However, if the result in No. 11 item 16. is tax overpaid, please do the following:

Amount in No. 11 item 17. (if any) + Amount in No. 11 item 18. (if any) - Amount in No. 11 item 16. - Amount in No. 11 item 19. (if any) - Amount in No. 11 item 20. (if any) = Result A

If **Result A** is greater than or equal to zero, check the box “Payable” and fill in the amount of **Result A** in No. 11 item 21.. Otherwise, check the box “Overpaid” and fill in the absolute amount of **Result A** in No. 11 item 21., instead.

No. 11 item 22. Add surcharge (if any)

Enter the amount of surcharge (if any) of 1.5% per month (fraction of a month equals a month) of the total tax due.

No. 11 item 23. Total Tax payable/overpaid

Enter the sum of No. 11 item 21. and No. 11 item 22..

WHEN, WHERE & HOW TO FILE & PAY TAX DUE?

(A) WHEN TO FILE?

For incomes received in the tax year, you must file ภ.ง.ด.90 and pay tax (if any) during 1st January – 31st March 2022, within the official office hours. (If you file online, the deadline for filing is 8th April 2022).

(B) WHERE TO FILE?

You may file ภ.ง.ด.90 according to one of the following methods:

1. File the return at an Area Revenue Branch Office.
2. If you are a resident of Bangkok, you can file a tax return by registered mail attaching a bank check (type b, c or d which will be described below) or money order for the amount of total tax payable. The registered mail should be addressed to

“Finance and Revenue Management Division, the Revenue Department
Revenue Department Building 6th Floor 90 Soi Phaholyothin 7
Phaholyothin Road, Kwang Phyathai, Phyathai, Bangkok 10400”

Tax returns shall be mailed during 1st January – 31st March 2022 only. The filing date is the date stamped by postal office. The Revenue Department will mail back a receipt to taxpayers via registered mail.

(C) HOW TO PAY TAX DUE?

1. Electronic card: The card owner shall be liable for electronic card fee(s) at any Area Revenue Branch Office except:
 - (1) Area Revenue Branch Office in Utaithani Province which is Mueng Huaykot Area Revenue Branch Office
 - (2) Area Revenue Branch Office in Trat Province which is Koh Gut Area Revenue Branch Office
 - (3) Area Revenue Branch Offices in Kanchanaburi Province which are Srisawat Area Revenue Branch Office and Saiyok Area Revenue Branch Office
 - (4) Area Revenue Branch Office in Chiangrai Province which is Maefaluang Area Revenue Branch Office
 - (5) Area Revenue Branch Office in Udonthani Province which is Nayoong Area Revenue Branch Office
 - (6) Area Revenue Branch Office in Khonkhaen Province which is Wangyai Area Revenue Branch Office
 - (7) Area Revenue Branch Office in Sakonnakorn Province which is Ponnakaew Area Revenue Branch Office
 - (8) Area Revenue Branch Offices in Pattani Province which are Panare Area Revenue Branch Office, Thungyangdang Area Revenue Branch Office, Maikan Area Revenue Branch Office, Kapor Area Revenue Branch Office, Maelan Area Revenue Branch Office, and Mayor Area Revenue Branch Office
 - (9) Area Revenue Branch Offices in Narathiwat Province which are Janae Area Revenue Branch Office and Jorirong Area Revenue Branch Office
 - (10) Area Revenue Branch Offices in Yala Province which are Tarnto Area Revenue Branch Office and Kabang Area Revenue Branch Office

2. Money order

If you are a resident of Bangkok and you are filing a tax return by registered mail. Please attach with the return and a money order for the amount equal to the amount of tax payable. You cannot deduct any fees from the amount of tax payable. The money order shall be sent to:

**“Finance and Revenue Management Division, the Revenue Department
P.O. Box Ministry of Finance”**

3. Other electronics methods prescribed by the Revenue Department

Paying tax in installments

If the amount of tax payable is at least 3,000 baht, you may request to pay tax in 3 equal installments:

Installments	Due date	Requirements
1 st	31 st March	1/3 of the amount of tax payable + ภ.ง.ด. 90 tax return
2 nd	30 th April	1/3 of the amount of tax payable
3 rd	31 st May	1/3 of the amount of tax payable

If you fail to pay any installment in time, you will be deprived of the right to pay tax in installments. Then you will be required to pay the total amount due along with surcharge.

If you are paying tax in installments at an Area Revenue Branch Office, the officer will provide you with บ.ร.35.

CAUTION:

If tax payable is not paid within 31st March 2022, a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due will be charged. A criminal fine up to 2,000 baht may also be charged.

Appendix

Table A: Deductible Rate of Necessary and Reasonable Actual Expenses Incurred for Income under Section 40(8)

	Assessable incomes	Deductible Rate (%)
	Performance of drama, movie film, radio or television performers, singers, musicians, professional sportsmen or performers for any kind of entertainment (a) for the portion not exceeding 300,000 baht (b) for the portion exceeding 300,000 baht (In total, the deduction shall not exceed 600,000 baht)	60 40
	Sale of land on installment or sale of land by way of hire-purchase	60
	Collection of commissions or charges from gambling, contest or games	60
	Taking, development, printing or enlargement of photographs, movie films, including sale of accessories	60
	Business of dockyard, shipyard or ship repair other than repair of machinery, mechanical devices	60
	Shoe making and making of genuine leather or synthetic leather products, including sale of accessories	60
	Tailoring, sewing, knitting, embroidering of clothing or other things, including sale of accessories	60
	Making, decoration or repair of household furniture, including sale of accessories	60
	Hotel or restaurant business or preparation of food or beverage for sale	60
	Hair perming, cutting and styling or body styling	60
	Making of soap, shampoo or cosmetics	60

	Literature production	60
	Trading in silverware, gold, precious metal alloys, diamonds, precious gems or other	60
	Business of clinic under the law governing clinics, but only a clinic with patient beds for overnight stay, including medical treatment and sale of medicines	60
	Stone milling or rock crushing	60
	Forestry, rubber or perennial plantation	60
	Transportation or provision of hired service by vehicle	60
	Block and seal making, printing or binding of books, documents, including sale of accessories	60
	Mining	60
	Making of beverages under the law governing beverage tax	60
	Making of ceramics, glazed wares, cement products or potteries	60
	Generation or distribution of electricity	60
	Ice making	60
	Making of glue, starch glue or other similar articles and making of powder of various kinds other than cosmetics	60
	Making of balloons, glass wares, plastic goods or finished rubber products	60
	Laundry or dyeing	60
	Sale of goods other than those listed in other items where the seller is not a manufacturer	60
	Prizes received by horse owners from racing their horses	60
	Acceptance of price of redemption for redeeming property sold with right of redemption or acquisition of	60

	absolute ownership in property sold with right of redemption	
	Rubber smoking, making of rubber sheets or other kinds of rubber which are not finished rubber products	60
	Leather tanning	60
	Making of sugar or sugar molasses	60
	Fishery	60
	Sawmill business	60
	Oil refinery or extraction	60
	Sale by way of hire-purchase of movable properties not falling under Section 40 (5) of the Revenue Code	60
	Rice mill business	60
	Agriculture in the category of seasonal plant and grain farming	60
	Tobacco steaming or curing	60
	Raising of all kinds of animals, including sale of by-products	60
	Animal slaughter for sale, including sale of by products	60
	Salt farming	60
	Sale of ships or vessels of six tons or over, steamers or motor boats of five tons or over or floating rafts	60
	For other types of income, please deduct actual expense.	

Example of tax computation for ภ.ง.ด.90 filing

- In the tax year 2021, Mr.A received salary in the amount of 70,000 baht per month. He also received royalties in the amount of 200,000 baht.
- Mr.A has a wife who has no income and two children. His first child was born in 2014. The second child was born in 2018. He paid life insurance premiums in the amount of 90,000 baht in July 2021. In 2021, he also paid residence mortgage loan interest to a bank in Thailand in the total amount of 130,000 baht.

(1) Computation of Net-Income tax

- Total 40 (1) income received = $70,000 \times 12$ = 840,000 baht
- Total 40 (3) income received = 200,000 baht
- **Less** expense (50 % but not exceeding 100,000 baht) = 100,000 baht
- **Less** expense (50 % but not exceeding 100,000 baht) = 100,000 baht
- Balance = 840,000 baht
- **Less**
 - Personal allowance = 60,000 baht
 - Spouse allowance = 60,000 baht
 - Child allowance (1st child) = 30,000 baht
 - Child allowance (2nd child) = 60,000 baht
 - Life Insurance Premium = 90,000 baht
 - Interest paid on mortgage loan = 100,000 baht
- Net income = 440,000 baht
- Tax computed on income
 $((300,000 - 150,000) \times 5\%) + (140,000 \times 10\%)$ = 21,500 baht

Since Mr.A has a taxable income other than income under 40 (1), he is required to make a tax calculation at a rate of 0.5% of total taxable income earn excluding income under 40 (1) as follows:

(2) Computation of Gross-Income Tax

$$\text{Tax payable} = 200,000 \times 0.005 = 1,000 \text{ baht}$$

Since Computation of Net-income Tax method results in higher tax due than the Computation of Gross-Income Tax method, tax payable for Mr. A is 21,500 baht in this case.