

Guide to

Personal Income Tax Return 2017

(ภ.ง.ด.91)

For taxpayers who received income from employment only

Division of Legal Affairs, The Revenue Department, Bangkok

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Guide to Personal Income Tax Return 2017 (ภ.ง.ด.91)

This tax return is for taxpayers who received income from employment only in the tax year 2017 (from 1st January to 31st December 2017).

The ภ.ง.ด.91 is available for download at www.rd.go.th. You may file ภ.ง.ด.91 by postal mail or in person at your Area Revenue Branch Office. Alternatively, you can file ภ.ง.ด.91 electronically at www.rd.go.th and receive an eight-day automatic deadline extension.

What's New for Tax Year 2017?

This taxable year, ภ.ง.ด.91 has been through the following significant changes:

- According to Section A. item 4, the allowable expense amount for employment income and/or income from hire of service has been changed, **from** the amount equal to the lower of 40 percent of employment income and/or income from hire of service or 60,000 baht, to the amount equal to the lower of 50 percent of employment income and/or income from hire of service or 100,000 baht

- According to Section A, the order of items therein has been rearranged in order to add the item of deductible contribution made to flood victims.

- According to Section A. item 10., the contribution made to flood victims from 1st January 2017 to 31st March 2017 and from 5th July 2017 to 31st December 2017 is deductible 1.5 times of the actual amount donated. The deduction concerned, however, is capped at 10 percent of the income after deduction of allowable expenses and allowances.

WHO HAS TO FILE ภ.ง.ด.91?

The following 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
4. A deceased
5. An undivided estate
6. 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

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.
- (3) You are a Community Enterprise, which is 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.

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 from a Thai source, you are subject to Thai personal income tax. You have to file this form if you meet the conditions stated in 1.

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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 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 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 surname (in capital letters)
- Check the box that is applicable to your spouse under ‘Status’
- Check the box that is applicable to your spouse under ‘Filing Status’:
 1. If your spouse has income and is filing jointly, check box (1).
 2. If your spouse has income and is filing separately, check box (2).
 3. If your spouse has no income, check box (3).

- 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. 91 Attachment-joint filing first. Then enter the sum in ภ.ง.ด. 91.

Taxpayer's Status

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

Donation of Tax Payable to Political Party

If you have tax payable of at least 100 baht, you may make a donation to a Thai political party. Check "yes" if you wish to do so and enter 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 tax return jointly, and the combined tax payable is at least 200 baht, you and your spouse can both donate to a Thai political party.

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

Tax Payable

Tax payable is the amount you enter in A. item 18. (or A. item 24., if applicable).

Tax Overpaid

Overpaid tax is the amount you enter in A. item 18. (or A. item 24., 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 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 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 every bank in Thailand providing such service.

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PERSONAL INCOME TAX RATES for the tax year

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

A. Tax Computation

To arrive at your tax payable or tax overpaid, part A. will help you through the calculation in numerical order.

Computation of Net-Income

In computing tax liability by using the net income method, a taxpayer has to bring into account all assessable income arising in a tax year. The next step is to deduct from assessable income deductible expenses. 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.

A. item 1. Salaries wages etc. (including exempted income under B. item 5.)

Enter the amount of your salaries and wages that you received in the tax year.

A. item 2. Less exempted income (from B. item 6.)

Enter the amount from B. item 6..

A. item 3. Balance (item 1. minus item 2.)

Enter the result of item 1. minus item 2..

A. item 4. Less expense

Enter the result of 50% of item 3. or 100,000 baht whichever is lower.

A. item 5. Balance (item 3. minus item 4.)

Enter the result of item 3. minus item 4..

A. item 6. Less allowances (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment)

Enter the amount of total allowances that you are entitled to claim in from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 21. or ภ.ง.ด.91 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 21.)

A. item 7. Balance (item 5. minus item 6.)

Enter the result of item 5. minus item 6..

A. item 8. Less contribution to education, athletics and others (twice the amount of actual donation made but not exceeding 10% of item 7.)

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:
 - (1) To obtain or construct a building, a land, or a building with land for an educational institution for educational purposes, or
 - (2) To obtain educational equipment, textbooks, media, educational technology, and any other equipment as prescribed by the Minister of Finance, or
 - (3) To recruit professors, teachers, academic experts, or
 - (4) 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:

- (1) Institutions under the royal projects, or
- (2) Institutions founded under the policy to enhance the quality of educational institutions, or
- (3) Institutions for underprivileged or disabled children, or
- (4) 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:

1. Twice the actual amount you donated, and
2. The maximum amount is 10% of item 7..

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

Athletics

If you have donated to the Sports Authority of Thailand, Provincial Sports Committee, Provincial Sports Association or any sports association named “of Thailand” for the purpose of supplying sports equipment, arranging sports practice or competition, building and improving sports facilities, supporting sports competition, you are entitled to claim a deduction.

A qualified amount of deduction is:

1. Twice the actual amount you donated, and
2. The maximum amount is 10% of item 7..

If you are claiming for this deduction, evidence from the donee 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 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 in Royal Decree (No. 520)
4. Donations made to local administration and Child Development center in accordance with the conditions 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 in Royal Decree (No. 541)

If you are claiming for these deductions, evidence must be retained in order to prove your donation or expenses.

A. item 9. Balance (item 7. minus item 8.)

Enter the result of item 7. minus item 8..

A item 10. Less contribution to flood victims from 1st January 2017 to 31st March 2017 and from 5th July 2017 to 31st December 2017

The qualified amount is as follows:

1. 1.5 times of the actual amount you donated, and
2. The maximum amount is 10 % of item 9..

A item 11. Balance (item 9. minus item 10.)

Please fill in the result of item 9. minus item 10. in item 11..

A. item 12. Less Charitable Donations (actual amount donated but not exceeding 10% of item 11.)

If you have made a charitable donation, 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:

1. The actual amount you donated, and
2. The maximum amount is 10 % of item 11..

A. item 13. Net income (item 11. minus item 12.)

Enter the result of item 11. minus item 12.. This is your “net income”. The progressive tax rate will be applied to the net income to determine your income tax.

A. item 14. Tax computed from net income from item 13.

Enter the result of your tax after the computation of tax on net income.

A. item 15. Less tax exemption for first time home buyer (old scheme)

If you have never owned a residence and you bought either a house with land or a condominium for the first time in 2013, you are entitled to a tax exemption subject to following conditions:

1. The price of the first residence you bought is not more than 5,000,000 baht.
2. You paid for the residence and the residence is transferred during 2013.
3. Your maximum amount of tax exemption is equal to 10% of the purchase price.
4. You have to claim this tax exemption within 5 taxable years from the date of transfer. Additionally, the tax exemption must be divided by 5 and you have to claim the exemption for 5 years.
5. You have never owned a residence before.
6. You must own the residence for at least 5 years counting from the date of transfer.
7. The residence has never been transferred (wholly or partly) to anyone.
8. You have never claimed for:
 - (1) A deduction for residence mortgage interest.
 - (2) An exemption for income from sale of a residence for the purpose of buying a new residence according to Ministerial Regulation No. 241 (B.E.2546).
 - (3) An exemption for income paid for a residence according to Ministerial Regulation No. 271 (B.E.2552).

Example: You bought a new condominium worth 3,000,000 baht as your first residence on 1st December 2013. Your entitlement is 300,000 baht (10% of 3,000,000 baht). You can claim a tax exemption of 60,000 baht for 5 years. You can choose to start claiming for your tax exemption in your tax return for the year 2013 – 2017. If you choose to start claiming for your tax exemption in 2014, the tax exemption of 60,000 baht must be applied in 2014, 2015, 2016, 2017 and 2018. If in any year, the amount of your tax payable is less than 60,000 baht, you do not get a refund.

A. item 18. Tax payable or tax overpaid

Enter the result of item 16. minus item 17.. 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.

Please attach evidence for item 8., 10., 12., 15. and 17.

A. item 19. Add additional tax payable

Enter the amount from C. item 6. of the attachment (if any).

A. item 20. Less tax overpaid

Enter the amount from C. item 7. of the attachment (if any).

A. item 21. Less (tax paid in ภ.จ.ด. 91)

If this is your additional filing, enter the amount of tax paid from previous filing of ภ.จ.ด.91 for the tax year.

A. item 22. Additional tax payable or tax overpaid

Check the box that applies to you and enter the amount of additional tax payable or tax overpaid.

A. item 23. Add surcharge (if any)

Enter the amount of surcharge that you are liable to pay (if any).

A. item 24. Total additional tax payable or tax overpaid

Check the box that applies to you and enter the amount of additional tax payable or tax overpaid.

You are now at the final step of tax computation. The amount filled in this line is the actual amount of tax you have to pay or the actual amount of refund you may request.

B. Exempted income

B. item 1. Contributions to provident fund

Enter the amount of contributions made to provident fund only in the amount that exceeds 10,000 baht. Leave blank if the amount contributed is less than 10,000 baht. Enter the contributed amount not exceeding 10,000 baht in Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 8..

B. item 2. Total contribution to Government Pension Fund

Enter the amount of contributions made to Government Pension Fund, up to 500,000 baht.

B. item 3. Total contribution to private teacher aid fund

Enter the amount of contributions made to private teacher aid fund, up to 500,000 baht.

B. item 4. A taxpayer's entitlement of 190,000 baht

Check the box that applies to you.

Line 1. Check the box if you were a disabled person aged not exceeding 65 years.

Line 2. Check the box if you were an elderly taxpayer aged above 65 years (including disabled person).

B. item 4. A spouse's entitlement of 190,000 baht

Check the appropriate box whether your spouse is entitled to:

Line 1. Check the box if your spouse was a disabled person aged not exceeding 65 years.

Line 2. Check the box if your spouse was an elderly taxpayer aged above 65 years (including disabled person).

B. item 5. Severance pay (only if you have included this amount in Section 40(1) income)

Enter the amount of severance pay you received in the tax year only if you opt to include in this computation.

B. item 6. Total (sum of item 1. to item 5.) to be filled in A. item 2.

Enter the sum of item 1. to item 5..

Amount of income opted to pay tax without including with other income

Enter the amount of income you opt to pay tax without including with other income. The amount can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Long-Term Equity Fund unit.

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

(A) WHEN TO FILE?

For income received in the tax year, you must file ภ.ง.ด.91 and pay tax (if any) during 1st January – 2nd April 2018, during the official office hours.

(B) WHERE TO FILE?

You may file ภ.ง.ด.91 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

**“Bureau of Finance and Revenue Management, the Revenue Department
Revenue Department Building 90 Soi Phaholyothin 7
Phaholyothin Road, Phayathai, Bangkok 10400”**

Tax returns shall be mailed during 1st January – 2nd April 2018 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. Cash
2. Electronic card: at every 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 Khonkhan 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

3. Check or draft

1.1 Check paid must be one of the following types:

- (1) Check issued by Bank of Thailand (type a.)
- (2) Check secured by banks (type b.)
- (3) Check signed by banks (type c.)
- (4) Check signed by taxpayers (type d.). Type d. check must be issued by the following banks:

a) For tax payment in Bangkok, Nonthaburi, Patumthani, Samutprakarn, Samutsakorn (Mueng and Kratumban district only), Nakornpatom (Sampran district only) and Pranakorn Sri Ayudhya (Bangpa-in district only), the check must be issued by a bank or a branch of a bank situated in such province/district.

b) For the tax payment besides a), a check is only allowed if you have a deposit account with the bank or the branch of the bank situated in the area of your residence.

1.2 The check/draft must be crossed and paid to

- In Bangkok: If you are filing a return at an Area Revenue Branch Office or banks, the check/draft must be paid to “the Revenue Department” crossing out “or bearer”.
- Other than Bangkok: If you are filing a return at an Area Revenue Branch Office with the check/draft type d., the check/draft must be paid to “the Revenue Department”. For other types of check/draft, please contactan Area Revenue Branch Office.

Notes about check/draft usage:

(1) Checks for filing at Area Revenue Branch Offices shall be dated the filing date or no more than 15 days (for check type a. b. or c. or draft) or 7 days (for check type d.) prior to the filing date.

(2) Checks for filing via banks or postal offices shall be dated the filing date or no more than 7 days prior to the filing date.

(3) A post-dated check is not acceptable.

(4) Negotiated check/draft is not acceptable.

(5) Check/draft in the amount exceeding tax payable is not acceptable.

(6) Tax payment is completed when the Revenue Department receives the total amount due from check/draft.

4. Money order

If you are a resident of Bangkok and you are filing by registered mail. Please attach with the return 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:

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

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	2 nd April	1/3 amount of tax + ภ.ง.ด 91 tax return
2 nd	30 th April	1/3 amount of tax
3 rd	31 st May	1/3 amount of tax

If you fail to pay any installment in time, you are deprived of the right to pay tax in installments. Then you are 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 2nd April 2018, 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

Example of tax computation for ภ.ง.ด.91 filing

- In the tax year 2017, Mr.A received salary in the amount of 70,000 baht per month.
- Mr.A has a wife who has no income and two children aged 4 and 6. He paid life insurance premiums in the amount of 90,000 baht in July 2017. In 2017, he also paid residence mortgage loan interest to a bank in Thailand in the total amount of 130,000 baht.

Computation of Net-Income tax

- Total 40 (1) income received = 70,000 x 12 = 840,000 baht
- **Less** expense (50 % but not exceeding 100,000 baht) = 100,000 baht
- Balance = 740,000 baht
- **Less**
 - Personal allowance = 60,000 baht
 - Spouse allowance = 60,000 baht
 - Child allowance (2 children) = 60,000 baht
 - Life Insurance Premium = 90,000 baht
 - Interest paid on mortgage loan = 100,000 baht
- Net income = 370,000 baht
- Tax computed on income
 $((300,000 - 150,000) \times 5\%) + (70,000 \times 10\%) = 14,500$ baht

Tax payable for Mr. A is 14,500 baht in this case.