



Income Tax Return for Companies or Juristic Partnerships

under section 68 and section 69 of the Revenue Code

P.N.D.50

1

2-3

Company or Juristic Partnership

4-5 Taxpayer Identification Number

6-7 Name
(Please clearly specify: Company Limited, Public Company Limited, Partnership Limited, etc.)

8-10 Office address : Building Room No Floor No

11-14 Village No Moo Soi/Lane

15-16 Road Sub-District

17 District Province

18-19 Post Code Tel.

Status of Companies or Juristic Partnerships

- (1) Companies or partnerships established under **Thai law** that are not companies or partnerships under (2) or (3)
- (2) Companies **listed** with the **Securities Exchange of Thailand**
- (3) Companies **listed** with the **New Securities Exchange of Thailand**
- (4) Companies or partnerships established under **foreign law** and **carrying on business in Thailand**
- 26 (5) Other juristic persons established under **foreign law**
- (6) Business of **foreign governments** or **organisations of foreign governments**
- (7) **Joint** ventures
- (8) Business that is **exempted** from income tax **on international sea transport of goods**
- (9) **Regional operating headquarters**
- (10) Business that is **approved by the Ministry of Energy** to operate on oil and fuel trading
- (11) Business that is located **in Specific Development Zone**

Additional Tax Payment

30-31 Amount Baht Satang

Excess Tax Payment

Amount Baht Satang

Request For Tax Refund

I wish to request refund for excess tax payment

32 Signature

(.....)

Position

Signature

(.....)

Position

Filing Date : Date Month Year (B.E.)

33 Tax personal Identification No (of tax auditor)

Name of Tax Auditor 34

Registration No. 35

Taxpayer Identification Number (of tax audit office) 36

37 Report Date of Tax Auditor: Date Month Year (B.E.)

38 Tax personal Identification No (of accounting personnel)

Name of Accounting Personnel 39

Code No. 40

Taxpayer Identification Number (of accounting office) 41

Warning Please declare items in the tax form truthfully and completely. Declaring false information for tax evasion purpose is considered to commit offence and must face punishment under the Revenue Code.

Accounting Period

From: Date Month Year (B.E.) 20

To: Date Month Year (B.E.) 21

(1) Ordinary filing (3) Advanced filing

(2) Additionnal filing: No.of Time (s) 22

Juristic Person Registration No.

..... 23

Receipt Book No. No.

Amount Baht 24-25

Signed Cashier

Date

Operation of Business

(please state type of business in order of importance on the basis of sales or revenue derived from the operation of business.)

1.
For officials ISIC CODE 27

2.
For officials ISIC CODE 28

3.
For officials ISIC CODE 29

Certification Statement of Director, Partner, or Manager

I have examined the particulars in **P.N.D.50** form, balance sheets, operating account and profit and loss account as attached herewith. I hereby certify that they are correct, complete and true and are supported by complete and correct accounting documents. I have not omitted any other businesses undertaken. In addition, I have given explanation as well as accounting and tax information truthfully and completely to the appointed tax auditors who certified all of the aforementioned documents and information

Signature

(.....)

Position

Signature

(.....)

Position

Filing Date : Date Month Year (B.E.)

Item 1 Privileges under investment promotion schemes (If there is more than 1 investment promotion certificates, please provide details.)

1. According to Investment Promotion Certificate NoDate.....Month.....Year (B.E.) 42-43

2. Business granted privileges under investment promotion schemes (specify)..... 44

For officials
ISIC code

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Granted reduction or Granted income tax exemption	For (years)	From: Date /Month /Year	To: Date /Month /Year
<input type="checkbox"/> (1) Granted reduction of income tax rate to 50% from normal rate			
<input type="checkbox"/> (2) Granted full income tax exemption			
<input type="checkbox"/> (3) Granted partial income tax exemption			
<input type="checkbox"/> (4) Others (specify).....			

Other businesses that have not been granted privileges under investment promotion schemes (specify).....

Item 2 Taxable income and tax computation

Amount

1. (1) Taxable net profits (2) Net losses (from item 3 22.)

(3) Gross receipts before deduction of expenses (for those pay tax on the basis of gross receipts)

2. Tax computation (see explanation on application of tax rate in tax computation below)

(1) General case (2) With tax rate reduction

(3) Where the Revenue Department approves to pay tax on the basis of gross receipts

Computed tax

3. Less (1) Income tax granted exemption under Royal Decree (No.18) 52
 (2) Income tax granted exemption under Royal Decree (No.300) 53
 (3) Withholding tax and tax paid by other persons 54
 (4) Tax paid under P.N.D.51 55
 (5) Tax granted tax rate reduction of 50% from normal rate 56
 (6) Tax paid under P.N.D.50 (for additional filing) 57

	52
	53
	54
	55
	56
	57

Total →

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4. Tax Additional tax payable Excess tax payment

5. Plus Surcharge (If any)

6. Total Additional tax payable Excess tax payment

	58-59
	60
	61-62

No.	Explanation on application of tax rate in tax computation	Amount of net profits	Tax rate (%)
(1)	General case	All	30
(2)	With tax rate reduction		
	(2.1) Companies that listed securities with the Securities Exchange of Thailand	All	25
	(2.2) Companies that listed securities with the Securities Exchange of Thailand "MAI Securities Market"	All	20
	(2.3) Companies that listed securities with the Securities Exchange of Thailand	0 - 300,000,000 Over 300,000,000	25 30
	(2.4) Companies that listed securities with the Securities Exchange of Thailand accordance with requirements of the Securities Exchange of Thailand on the listed of securities in the "MAI Securities Market"	0 - 20,000,000 Over 20,000,000	20 30
	(2.5) Companies or juristic partnerships with paid up capital not exceeding 5 million baht on the last day of accounting period for net profits incurred during the accounting period that began on or after 1 January 2008	0 - 150,000 Over 150,000 - 1,000,000 Over 1,000,000 - 3,000,000 Over 3,000,000	except 15 25 30
	(2.6) Business of Regional Operating Headquarters	All	10
	(2.7) Export - Import business approved by the Ministry of Energy	All	10
	(2.8) Business located in Specific Development Zone	All	3

(3) Where the Revenue Department approves to pay tax on the basis of gross receipts, business must pay tax at the rate of 5 % of gross receipts

- For companies **granted privileges under investment promotion schemes (full income tax exemption)** or companies **granted income tax exemption on taxable net profit in accordance with the law**, please fill in items in columns **1** and **3**
- For general companies, companies **granted reduction of income tax rate** or companies **granted privileges under investment promotion schemes (reduction of income tax rate)**, please fill in items in columns **3** only.
- For companies operating both **businesses with and without income tax exemption**, please fill in items in columns **1**, **2** and **3**

Item 3	Revenue expenditures, and net profits or losses	1	2	3	
		Business granted income tax exemption	business liable for income tax	Total	
	1. Revenue connected directly with the operation of business				63
	2. Less cost of sales or expenses for computation of gross profits (From item 4 9.)				64
	3. <input type="checkbox"/> Gross profits <input type="checkbox"/> Gross losses				65-66
	4. Plus Other incomes (From item 6 7.)				67
	5. Total (3. + 4.) If gross losses (4. - 3.)				
	6. Less Other expenses (From item 7 5.)				68
	7. Total (5. - 6.) If gross losses (5. + 6.)				
	8. Less selling and administrative expenses (From item 8 25.)				69
	9. <input type="checkbox"/> Net profit <input type="checkbox"/> Net losses according to profit and loss account				70-71
	10. Plus revenues treated as revenues under the Revenue Code				72
	11. Plus expenses not treated as expenses under the Revenue Code (From item 9 7.)				73
	12. Total (9. + 10. + 11.) If loss (9. - 10. - 11.)				
	13. Less revenues granted income tax exemption or expenses that are deductible at a greater amount (From item 10 5.)				74
	14. Total (12. - 13.) If loss (12. + 13.)				
	15. Less net losses deductible by law (From item 11.)				75
	16. Total (14. - 15.) If loss (14. + 15.)				
	17. Plus expenses for educational support expenses for learning support and entertainment on the part that exceeds 10 % of taxable net profits				75.1
	18. Plus expenses for promoting sports schemes on the part that exceeds 20 % of taxable net profits				75.2
	19. Plus contributions to public charities on the part that exceeds 2 % of taxable net profits				76
	20. Plus expenses for education or sports on the part that exceeds 2 % of taxable net profits				77
	21. Total (16. + 17. + 18. + 19. + 20.) If loss (16. - 17. - 18. - 19. - 20.)				78
	22. <input type="checkbox"/> Taxable net profits <input type="checkbox"/> Net losses				

Item 4	Costs of sales or expenses for computation of gross profits	1	2	3	
		Business granted income tax exemption	business liable for income tax	Total	
	1. Remaining goods at the beginning of accounting period				79
	2. Purchase of goods				80
	3. Manufacturing costs (From item 5 17.)				81
	4. Goodwill, copyright or other royalties				82
	5. Other expenses in purchase of goods				83
	6. Total 3. to 5.				
	7. Total (1. + 2. + 6.)				
	8. Less remaining goods at the end of accounting period				84
	9. cost of sales or expenses for computation of gross profits(7. - 8.)				85

Item 5	Manufacturing Costs	① Business granted income tax exemption	② business liable for income tax	③ Total	
	1. Raw materials and remaining stocks at the beginning of accounting period				86
	2. Purchase of raw materials and stocks				87
	3. Other expenses for the purchase of raw materials and stocks				88
	4. Total 1. to 3.				
	5. Less Raw materials and remaining stocks at the end of accounting period				89
	6. Cost of used raw materials and stocks (4. - 5.)				90
	7. Remaining work or goods in process at the beginning of accounting period				91
	8. Salaries and labor expenses				92
	9. Goodwill, copyright or other royalties				93
	10. Fuel or energy expenses				94
	11. Container and packaging expenses				95
	12. Wear and tear and depreciation expenses				96
	13. Other manufacturing expenses				97
	14. Total 8. to 13.				
	15. Total (6. + 7. + 14.)				
	16. Less remaining work or goods in process at the end of accounting period				98
	17. Manufacturing costs (15. - 16.)				99

Item 6	Other Incomes	① Business granted income tax exemption	② business liable for income tax	③ Total	
	1. Profits from alienation of property				100
	2. Profits from currency exchange rate				101
	3. Interest received				102
	4. Dividends or shares of profits				103
	5. Tax reimbursement				104
	6. Revenue other than 1. to 5.				105
	7. Total 1. to 6.				

Item 7	Other Expenses	① Business granted income tax exemption	② business liable for income tax	③ Total	
	1. Losses from alienation of properties				106
	2. Losses from currency exchange rate				107
	3. Interest paid				108
	4. Expenses other than 1. to 3.				109
	5. Total 1. to 4.				

Item 8 Selling and administrative expenses	1	2	3	
	Business granted income tax exemption	business liable for income tax	Total	
1. Personnel expenses				110
2. Directors' fees				111
3. Electricity, water, and telephone expenses				112
4. Fare and travelling and accommodation expenses				113
5. Freight, and transportation expenses				114
6. Rent				115
7. Repair expenses				116
8. Entertainment expenses				117
9. Commission, advertisement and sales promotion expenses				118
10. Specific business tax (local tax inclusive)				119
11. Other taxes				120
12. Interest paid				121
13. Accounting service fees				121.1
14. Audit fees				122
15. Expenses for educational support				122.1
16. Expenses for learning support and entertainment				122.2
17. Expenses for promoting sports schemes				122.3
18. Contributions to public charities				123
19. expenses for education or sports				124
20. Consultancy service fees				125
21. Other fees				126
22. Bad debts				127
23. Wear and tear and depreciation of assets				128
24. Expenses other than 1. to 23.				129
25. Total 1. to 24.				

Item 9 Expenses not treated as expenses under the Revenue Code	1	2	3	
	Business granted income tax exemption	business liable for income tax	Total	
1. Corporate income tax				130
2. Entertainment expenses				131
3. Bad debts				132
4. Reserves				133
5. Expenses from Item 8 15. to 17.				133.1
6. Expenses not treated as other expenses				134
7. Total 1. to 6.				

Item 12	Details of assets, liabilities, and shareholders' equity	Amount
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Assets

1. Current assets

(1)	Cash and deposits at financial institution(s)		140
(2)	Trade account receivable - net		141
(3)	Remaining goods		142
(4)	Other current assets (other than specified in (1) to (3))		143

2. Non -Current assets

(1)	Long-term loans to related individuals or companies /directors /shareholders and employees		144
(2)	Land and building after deduction of wear and tear and depreciation costs		145
(3)	Other properties after deduction of wear and tear and depreciation costs		146
(4)	Rental rights and/or rights in use of properties		147
(5)	Other non current assets (other than specified in(1) to (4))		148

Total assets

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liabilities and shareholders' equity

1. Current liabilities

(1)	Bank overdrafts and short-term loans from financial institution(s)		149
(2)	Trade account payables		150
(3)	Loans		151
(4)	Other current liabilities (other than specified in (1) to (3))		152

2. Non -Current liabilities

(1)	Long-term loans		153
(2)	Other non current liabilities		154

Total liabilities

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3. shareholders'/ Partners' equity : Authorized share capital

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Baht

(1)	Issued and paid up share capital		155
(2)	Others		156
(3)	<input type="checkbox"/> Retained profits <input type="checkbox"/> Retained losses		157
			158-159

Total shareholders' / partners' equity

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Total liabilities and shareholders' equity

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161
162

Details of attachments P.N.D. 50

1. Balance sheet	NumberCopies	NumberPages	162.1
2. Operating account and profit and loss account	NumberCopies	NumberPages	162.2
3. Others (please specify)	NumberCopies	NumberPages	162.3
.....	NumberCopies	NumberPages	162.4
.....	NumberCopies	NumberPages	162.5

Declaration Statement of Director or Partner or Manager

Name (company or juristic partnership)

For accounting period starting from DateMonthYearto DateMonthYear

I wish to declare the preration of the company or juristic partnership as follows:

- 1. Sale of goods, services ,or properties ,provision of loans ,or rental of properties without consideration or with consideration that is substantially lower than the market price.
 - Yes,we have because 163
 - No,we do not have.
- 2. Purchase of properties including expenses connected to the purchase, and service charge at a price that is substantially more than realistic situation.
 - Yes,we have because 164
 - No,we do not have.
- 3. Establishment of debtors or creditors that are invisible, or visible but the number is substantially more than realistic situation.
 - Yes,we have because 165
 - No,we do not have.
- 4. Business with net losses for more than 3 consecutive accounting periods, that is expanding.
 - Yes,we have because 166
 - No,we do not have.
- 5. Have you proceeded and completed the withholding tax and remittance process for the business?
 - Yes,we have.
 - No,we have not because 167

I hereby certify that the particulars given above are correct and complete in all respects.

Signature

(.....)

Position



Signature

(.....)

Position

DateMonthYear (B.E.)

For tax Auditor

I have examined the particulars given above in the declaration statement of director, partner or manager and have the following opinions:

- 1. they are true. In addition, further opinion is provided as follows: 168
- 2. Other cases 169

SignatureTax Auditor

(.....)

DateMonthYear (B.E.)

Warning

- 1. Tax auditors must comply with the Notification of the Director General of the Revenue Department on the audit and certification of accounts with respect to the regulations relating to the establishment of regulations on the audit and certification of accounts under section 3 septem of the Revenue Code. Otherwise, they are considered to commit offence and must face punishment under the Revenue Code.
- 2. Accountants must produce correct account in accordance with the Accounting Royal Act B.E.2543. If they violate the provisions, they are considered to commit offence and must face both commercial and /or criminal punishment under the Accounting Royal Act B.E.2543.