

Three cases of Tax Measure in support of Temporary Development Area

“Temporary Development Area”

Naratiwat province, Pattanee province, SaTul province, and Song Kla province only in Jana district, Natawee district, Taypa district, and Sabayoi district.

I. For an individual

1. has an office located in Temporary Development Area
2. pay income tax at the rate of 0.1 per cent of assessable income
3. for income under Article 40 (7) and (8), only those derive from goods manufacturing, sales of goods or performance of services in Temporary Development Area
4. for income from 2013 to 2014

II. For a company or a juristic partnership

1. has an office located in Temporary Development Area
2. has an income derived from goods manufacturing, sales of goods or performance of services in Temporary Development Area
3. pay income tax at the rate of 3 per cent of net profit
4. for income from accounting year 2013 to accounting year 2014

III. Sales of immovable property (between 1 January 2013 and 31 December 2014)

1. Income from sales of immovable property that is located in Temporary Development Area shall be subjected to a 1 percent withholding tax and the taxpayer has a right to choose not to include such income in year-end personal income tax calculation
2. Commercial sales under Section 91/2 (6) of immovable property located in Temporary Development Area is subjected to specific tax at the rate of 0.1 per cent

Note

- “Sales” does not include sales of goods that the seller is not a manufacturer, or sales exported via water or air route.
- “Performance of service” must be performed in Temporary Development Area only, but the service can be used anywhere in Thailand.

