

**For translation purpose only**  
**Official language is Thai language**

**MINISTERIAL REGULATION**

No. 144 (B.E. 2522)

Issued under the Revenue Code

Governing Income Tax

In exercise of the power under Section 3 tredecim of the Revenue code as amended by the Revenue Code Amendment Decree (No. 5) B.E. 2521 and Section 4 of the Revenue Code Amendment Decree (No. 20) B.E. 2513 the Minister of Finance issues a Ministerial Regulation, as follows:

Clause 1 Deduction of tax at source by the payers of assessable income under Section 40 of the Revenue Code, who are required to deduct tax at source in compliance with the order of the Director-General of Revenue given under Section 3 tredecim of the Revenue Code, shall be in accordance with the rules and conditions and at the rates prescribed in clause 2, 3 and 4.

Clause 2 There shall be computed and deducted tax at source on every occasion of paying assessable income at such percentage of the amount of the assessable income according to the category of assessable income as follows:

“(1) Payment for the purchase of agricultural produces:

(a) Payment for the purchase of rice, 0.5 percent.

(b) Payment for the purchase of other agricultural produces than (a), 0.75 percent.”

(Amended by MR. No. 328 (B.E. 2560) Valid: 2 May B.E.2560)

(2) Payment of prizes in a contest, competition, game of chance, or any other similar activity: 5 percent;

(Amended by MR. No. 163 (B.E. 2527) Valid: 1 November B.E.2527)

(3) Payment of remuneration for public actor to:

“(a) Public performers whose places of residences are in foreign countries, according to the rates prescribed in the list of the income tax rate for natural persons, except the public performers who are movie or television performers residing in foreign countries especially, in the case where movie or television filmed in Thailand by companies or juristic partnerships under foreign laws and authorized to film in Thailand by the Sub-committee for authorizing the foreign movie filmed in Thailand in accordance with the rules of Thai

Movie Industrial Promotion Board governing Foreign Movie Filmed in Thailand, B.E. 2544, shall be 10.0 percents.”

(Amended by MR. No. 238 (B.E. 2545) Valid: 28 September B.E.2545)

(b) a public actor besides (a): 5 percent

The term "public actor" means play, motion picture, radio or television actor or actress, singer, musician, professional athlete, or any entertainment performer.

(Amended by MR. No. 185 (B.E. 2534) Valid: 9 August B.E.2534)

(4) Payment of the assessable income under Section 40 (4) (a) of The Revenue Code to-

(a) a company or juristic partnership: 1 percent

(b) a foundation or association carrying on lucrative activity, except the foundations and associations under Ministerial Notification prescribed by Section 47(7)(b) of the Revenue Code: 10 percent.

(Amended by MR. No. 229 (B.E. 2544) Valid: 27 June B.E.2544)

(5) Payment of assessable income to a company or juristic partnership under a foreign law and carrying on business in Thailand: 5 percent.

(Amended by MR. No. 163 (B.E. 2527) Valid: 1 November B.E.2527)

(6) Payment of assessable income under Section 40(4)(b) of the Revenue Code to a company or juristic partnership: 10 percent.

(Amended by MR. No. 173 (B.E. 2530) Valid: 1 November B.E.2530)

(7) Payment of assessable income under Section 40(5)(a) of the Revenue Code to-

(a) a person liable to personal income tax or corporate income tax: 5 percent,

(b) a foundation or association carrying on lucrative activity, except foundations and associations under Ministerial Notification prescribed by Section 47(7)(b) of the Revenue Code: 10 percent,

(c) a person liable to personal income tax or corporate income tax for assessable income derived from ship rental under the law governing maritime promotion for international carriage of goods: 1.0 percent.

(Amended by MR. No. 203 (B.E. 2539) Valid: 4 October B.E.2539)

(8) Payment of the assessable income under Section 40(6) of the Revenue Code to-

(a) a person liable to personal income tax or corporate income tax: 3 percent,

(b) a foundation or association carrying on lucrative activity, except foundations

and associations under Ministerial Notification prescribed by Section 47(7)(b) of the Revenue Code: 10 percent

(9) Payment of remuneration for hire of work: 3 percent.

(10) Payment of purchase of aquatic animals, live or otherwise, and parts thereof, whether fresh, chilled, frozen or otherwise treated to prevent decomposition during transportation: 1 percent.

(Amended by MR. No. 175 (B.E. 2530) Valid: 1 November B.E.2530)

“(11) Payment of the assessable income under Section 40(2) of the Revenue Code to:

(a) a company or juristic partnership: 3.0 percent,

(b) a foundation or association carrying on lucrative activity, except foundations and associations under Ministerial Notification prescribed by Section 47(7)(b) of the Revenue Code: 10 percent ”

(Amended by MR. No. 229 (B.E. 2544) Valid: 27 June B.E.2544)

“(12) Payment of the assessable income under Section 40(3) of the Revenue Code to:

(a) a company or juristic partnership: 3.0 percent,

(b) a foundation or association carrying on lucrative activity, except foundations and associations under Ministerial Notification prescribed by Section 47(7)(b) of the Revenue Code: 10 percent ”

(Amended by MR. No. 229 (B.E. 2544) Valid: 27 June B.E.2544)

“(13) Payment of the assessable income under Section 40(8) of the Revenue Code, especially the income paid for services not mentioned in (3) (9) (15) (16) and (17) but not for the income paid for hotel service, restaurant service and life insurance premium paid: 3.0 percent.

“Provision of services” means any performance of activity aimed to seek benefit having value which is not sale of goods.

“Restaurant” means business of selling any kind of food or drink, and being engaged in preparing food or drink for remuneration: provided whether in or from a place which is open to the public and has facilities for consumption.”

(Amended by MR. No. 234 (B.E. 2544) Valid: 15 September B.E.2544)

(14) Payment for prize, discount, or any benefit due to sales promotion: 3.0 percent,

(15) Payment for advertisement: 2.0 percent,

(16) Payment for premium of non-life insurance: 1.0 percent,

(Amended by MR. No. 229 (B.E. 2544) Valid: 27 June B.E.2544)

“(17) Payment of transport charge but not including payment for fare of public transport: 1.0 percent.

“Public transport” means a passenger transport in general, as an ordinary practice.”

(Amended by MR. No. 234 (B.E. 2544) Valid: 15 September B.E.2544)

“(17/1) Payment of the assessable income under Section 40 (8) of the Revenue Code, specifically payment of the income from the purchase of gem, ruby, emerald, yellow sapphire, garnet, opal, onyx, zircon, chrysoberyl, jade, and precious stones of the same nature, specifically not yet grinded, but excluding imitations thereof, or those newly made, diamond, pearl, and imitations thereof or those newly made, to the person subjected to the personal income tax who is not an ordinary partnership or a body of persons that is not a juristic person and is not a registered operator who exercises the right of value added tax exemption under the Royal Decree Issued under Revenue Code Governing Exemption of Value Added Tax (No. 311) B.E. 2540 (1997), 1.0 percent, however, for the payment of assessable income made during the period of enforcement of this Ministerial Regulation until 31st December 2011.”

(Amended by MR. No. 273 (B.E. 2553))

“(17/2) Payment of the assessable income under Section 40 (8) of the Revenue Code, specifically payment from the purchase of gems, ruby, emerald, yellow sapphire, garnet, opal, onyx, zircon, chrysoberyl, jade, and precious stones of the like, specifically not yet cut, but excluding imitations thereof or those newly made, diamond, pearl, and imitations thereof or those newly made, to the income earner who is an ordinary person and not a registered operator exercising the right of value added tax exemption under the Royal Decree Issued under Revenue Code Governing Exemption of Value Added Tax (No. 311) B.E. 2540 (1997) at 1.0 percent, however, for the payment of assessable income made during the period of enforcement of this Ministerial Regulation until 31st December 2014.”

(Amended by MR. No. 296 (B.E. 2555) Valid: 12 January B.E.2556)

“(17/3) Payment of assessable income under Section 40 (8) of the Revenue Code, specifically payment of income from buying diamonds, gems, ruby, emerald, topaz, garnet, opal, blue sapphire, zircon, chrysoberyl, jade, pearl, and precious stones of the like, specifically not yet cut, but excluding imitations thereof or newly made, to an income

earner who is an ordinary person and not a registered operator exercising the right of value added tax exemption under the Royal Decree Issued under Revenue Code Governing Exemption of Value Added Tax (No. 311) B.E. 2540 (1997), 1.0 percent."

(Amended by MR. No. 320 (B.E. 2559)

“(18) Other cases: 2.0 percent.”

(Amended by MR. No. 234 (B.E. 2544) Valid: 15 September B.E.2544)

Clause 3 If the amount of the assessable income paid to the recipient in any one contract is less than five hundred baht, the tax shall not withheld.

Clause 4 Remittance of the tax withheld under Clause 2 shall be made in the form prescribed by the Director-General of Revenue.

Given this 28th Day of November B.E. 2522

Charnchai Leethavorn

Deputy Minister, acting as Minister of Finance