



Revenue Department News

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Subject : Extension of personal income tax filing deadline to boost the economy and recover tourism industry

The Revenue Department extended the deadline to file personal income tax returns in order to boost the economy and recover tourism industry after the Coronavirus outbreak has negatively affected the Thai economy. The Revenue Department also imposed other tax measures expecting to promote investment and stimulate cash flow in the economy.

Mrs. Sommai Siriudomset, Principal Adviser on Strategic Tax Administration (Energy Industry) and Spokesperson of the Revenue Department informed that this year the Revenue Department has imposed a special tax measure by extending the deadline to file personal income tax returns or P.N.D. 90/91, both electronically and on paper at Area Revenue Branch Office. The deadline to file personal income tax returns, which was originally at the end of March, is extended by another three months through the end of June 2020. The tax measure aims to alleviate taxpayers' burden, to stimulate cash flow in the economy during the period when Thailand's budget is delayed, and to give taxpayers liable for additional tax bills more time to comply.

Taxpayers who want to claim tax refunds can always file their personal income tax returns. Those who file tax returns early with completed supporting documents will get their tax refunds early. Right now, more than 700,000 taxpayers have filed their tax returns to claim tax refunds and over 500,000 taxpayers or 73% of taxpayers who claimed the refunds already have their tax refunded. The Revenue Department spent in average 3-7 days to refund the tax. Over 90% of tax refunds were done via Prompt-pay system, which is faster and more convenient for taxpayers.

Another tax measure that the Revenue Department imposed in order to boost the economy is a measure to support domestic tourism and seminar arrangements, which benefits companies or juristic persons. The measure allows companies or juristic persons to use some specific expenses to deduct in their tax calculation. Twice the amount of expenses on seminar rooms, hotel rooms, transportations or other expenses related to organizing seminars also expenses on guiding services for company seminars that incurred from 1st January 2020 to 31st December 2020 can be use as deduction in tax calculation.

Moreover, the Revenue Department also imposed a tax measure that support hotel businesses to repair or renovate their buildings. Hotel businesses can use 1.5 times amount of

actual expenses occurred from extension or renovation of buildings as deduction in their tax calculation.

Spokesperson of the Revenue Department stated, “the Revenue Department believes that the extension of personal income tax filing deadline by another three months from end of March to end of June will enable taxpayers to have more cash flow to spend. Also, other tax measures will stimulate domestic investment and will relieve the impact from recession in tourism in 2020. In addition, the Revenue Department plans to impose other tax measures e.g. a measure to support companies to recruit ex-convicts to work in their companies. The measure will both benefit the country socially and support domestic labor market, which still has a shortage of labors, without depending on international labors. This is another way to build towards the Thai economy.”

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