



Revenue Department News

News No. : 27/2020
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Subject : Extension for filing tax returns against COVID-19 is effective

The Ministry of Finance has launched three Notifications to extend filing tax returns and submitting payments according to the Cabinet Resolution on 24th March 2020. This is to help people and entrepreneurs to increase liquidity referring to the country economic impacts caused by the spreading of the COVID-19 as well as to remedy the entrepreneurs who have to stop their businesses because of government closure orders in order to protect the spreading of virus.

Mrs. Sommai Siriudomset, Principal Advisor on Strategic Tax Administration (Energy Industry) spokesman of the Revenue Department revealed that “The Cabinet has approved extending the deadline for tax returns and payment submission for people and the entrepreneurs in order to mitigate impacts of COVID-19 situation. Also, the entrepreneurs have been following the effectiveness of the extension. Currently three Notifications of the Ministry of Finance have been imposed and the extensions of filing tax returns and paying taxes are as follows:

1. Extension for tax returns and payment submission **in general**:

1.1 The deadline for filing and paying **personal income tax for the tax year 2019 (P.N.D. 90, P.N.D. 91 and P.N.D. 95)** originally due on 31st March 2020 **has been extended to 31st August 2020,**

1.2 The deadline for filing and paying **corporate income tax for the accounting period of the tax year 2019 (P.N.D. 50 and P.N.D. 55) only for companies or juristic ordinary partnerships not registered in the Stock Exchange of Thailand** originally due between April and August 2020 **has been extended to 31st August 2020,**

1.3 The deadline for filing and paying **corporate income tax for the half-year accounting period of the tax year 2020 (P.N.D. 51) only for companies or juristic ordinary partnerships not registered in the Stock Exchange of Thailand** originally due between April and September 2020 **has been extended to 30th September 2020.**

2. Extension for tax returns and payment submission **for the entrepreneurs who have to stop their businesses because of the government closure orders:**

2.1 The deadlines for filing and paying **withholding tax at source (P.N.D. 1, P.N.D. 2, P.N.D.3, P.N.D. 53 and P.N.D. 54)** of March 2020 originally due within April 2020 and of April 2020 originally due within May 2020 **have been extended to 15th May 2020,**

2.2 Value added tax

2.2.1 The deadlines for filing and paying value added tax on **domestic sales of goods and services (P.P. 30)** of March 2020 originally due within April 2020 and of April 2020 originally due within May 2020 **have been extended to 23rd May 2020,**

2.2.2 The deadlines for filing and paying value added tax on **oversea service payment (P.P. 36)** of March 2020 originally due within April 2020 and of April 2020 originally due within May 2020 **have been extended to 15th May 2020,**

2.3 Specific business tax (P.T. 40)

The deadlines for filing and paying **Specific business tax (P.T. 40)** of March 2020 originally due within April 2020 and of April 2020 originally due within May 2020 **have been extended to 23rd May 2020** excluding sale of an immovable property in a commercial or profitable manner which is paid at the time of registration of right and juristic act.

2.4 Stamp duty (Aor Sor 4, Aor Sor 4 Gor and Aor Sor 4 Kor)

The deadline for filing and paying **Stamp duty (Aor Sor 4, Aor Sor 4 Gor and Aor Sor 4 Kor)** originally due from 1st April 2020 to 15th May 2020 **has been extended to 15th May 2020.**

The entrepreneurs who receive extensions **only for those have to stop their businesses because of the government closure orders** must file tax returns and pay taxes.

The spokesman of the Revenue Department added “Measures of extension for filing tax returns will help people affected by the COVID-19 situation to obtain liquidity and be able to work and continue running their businesses. Moreover, these measures will be part of enhancing everyone staying at home regarding to the government’s promotion “stay home stop spreading for the nation”.

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