



# Revenue Department News

**News No.** : 46/2019

**Date** : 11<sup>th</sup> July 2019

**Subject** : It is time to file the semi-annual corporate income tax returns (P.N.D. 51)

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The Revenue Department would like to notify companies and juristic partnerships that it is now time to file the semi-annual corporate income tax returns (P.N.D. 51). Companies or juristic partnerships, whose accounting periods end on 31<sup>st</sup> December 2019, are able to file P.N.D. 51 and pay tax, according to their real business situation, at a Revenue Branch Office in the area where their headquarters are located in until Monday 2<sup>nd</sup> September 2019, or on the internet at [www.rd.go.th](http://www.rd.go.th) until Monday 9<sup>th</sup> September 2019. Companies or juristic partnerships can either download the form P.N.D. 51 along with the instruction from the Revenue Department website [www.rd.go.th](http://www.rd.go.th), under Download > Tax Returns and Other Forms > Corporate Income Tax, or scan the QR Code on the tax return for the instruction.

For further queries regarding P.N.D. 51 filing, please contact any revenue office around the country or the RD Intelligence Center Tel. 1161. Also, if you encounter any tax evasion behavior, please inform us at [www.rd.go.th](http://www.rd.go.th) > menu “Report Tax Evasion” so that the Revenue Department can investigate further.

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