

Royal Decree
Amendment of the Revenue Code (No. 18)
B.E. 2555

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BhumibolAdulyadej P.R.
Given on the 24th of December B.E. 2555
Being the 67th Year of the Present Reign

By Royal Command of His Most Excellent Majesty King BhumibolAdulyadej, it is hereby proclaimed that :-

Whereas it is deemed proper to amend the Revenue Code.

This Royal Decree contain provisions which limits the rights of certain group of person permitted by section 29 and 41 of the Constitution of the Kingdom of Thailand.

Be it, therefore, enacted an Royal Decree by the King's Most Excellent Majesty, in exercise of the power under Section 184 of the Constitution of the Kingdom of Thailand as follows:

Section 1 This Royal Decree is called the "Royal Decree Issued Under the Revenue Code Regarding the Amendment of the Revenue Code (No. 18) B.E. 2555.

Section 2 This Royal Decree shall come into force on and from the date following the date of its publication in the Government Gazette. Except permitted by section 3 and 6 regarding assessable income for the year B.E. 2555 which are obliged to file income tax return in B.E. 2556 onwards.

Section 3 To replace provision in (2) of section 47 of the Revenue Code which had been amended by the Royal Decree Issued Under the Revenue Code Regarding the Amendment of the Revenue Code (No. 16) B.E. 2534, with the following:

“(2) the case where both husband and wife has income, the deduction according to (1) (a) and (b) is allowed in the amount of 60000 Baht in total.”

Section 4 To repeal section 57 Ter of the Revenue Code which had been amended by the Royal Decree Issued Under the Revenue Code Regarding the Amendment of the Revenue Code (No. 5) B.E. 2489.

Section 5 To repeal section 57 Quinque of the Revenue Code which had been amended by the Royal Decree Issued Under the Revenue Code Regarding the Amendment of the Revenue Code (No. 14) B.E. 2529.

Section 6 Add the following provision as section 57 Sex of the Revenue Code:

“Section 57 Sex Both husband and wife has a duty to file income tax return for the ended according to section 56

In case where it is not possible to allocate precisely the amount of income earned by the husband or wife, half of the amount is deemed income for each person. Except for assessable income under section 40 (8) the husband and wife can agree to the amount of income allocated to each other, however, the total must not be less than the assessable income. If an agreement could not be reached, half of the amount is deemed income for each person.

Husband and wife can opt to file income tax return jointly. They can also file separately their income under section 40 (1) however, any tax payable shall be jointly liable.

Once a husband and wife opt to file jointly or separately according to paragraph 1 and 2, they shall file taxes accordingly for the coming years, unless change is permitted by the Director General of the Revenue Department.”

Section 7 Provisions of the Revenue Code which had been repealed or amended shall continue to be legally binding for the tax collection of tax payable before the date this Emergency Decree comes into effect.

Section 8 The Minister of Finance shall have the care and charge of this Royal Decree.

Countersigned

YingluckShinawatra

Prime Minister