

Guide to

Personal Income Tax Return
Half Year 2017
(ภ.ง.ด.94)

*For taxpayers who received income under Section 40(5)-(8) of
the Revenue Code*

Bureau of Legal Affairs, Revenue Department, Bangkok

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Guide to Personal Income Tax Return Half Year 2017 (ภ.ง.ด.94)

This tax return is for taxpayers who received income under Section 40 (5), (6), (7) or (8) of the Revenue Code during January and June 2017.

The ภ.ง.ด.94 is available for download at www.rd.go.th. You may file ภ.ง.ด.94 by postal mail or in person at your Area Revenue Branch Office. Alternatively, you can file ภ.ง.ด.94 electronically at www.rd.go.th and receive an eight-day automatic deadline extension.

WHO HAS TO FILE ภ.ง.ด.94?

The following entities are subject to personal income tax in Thailand:

1. An individual
2. A non-registered ordinary partnership
3. A non-juristic body of persons
4. A deceased
5. An undivided estate
6. A Community Enterprise which is a non-registered ordinary partnership or a non-juristic body of persons registered and received a Certificate of Registration from the Department of Agricultural Extension

Page 1 of ภ.ง.ด.94 – Taxpayer’s Details

Taxpayer’s Details

In the Taxpayer Identification section, fill in the following information:

- Your 13-digit Taxpayer Identification Number
- Your date of birth. (If you are 65 years of age or older, attach the “Income Exemption Entitlement Form” for income exemption up to 190,000 baht.)
- Your title and first name (in capital letters)
- Your surname (in capital letters)
- Your trade name/company name
- Your current mailing address
- Your business web address (if applicable)
- Check the ‘Regular Filing’ box if this form is your first filing in this tax year, or check the ‘Additional Filing’ box if this form is an adjustment or a supplement filing.

Spouse’s Details

If you have a spouse, please provide your spouse’s details in this part of the form:

- Spouse’s 13-digit Taxpayer Identification Number
- Spouse’s date of birth, title and first name (in capital letters)
- Spouse’s surname (in capital letters)
- Check the box that is applicable to income information and filing status of your spouse
 1. If your spouse has income under Section 40(5) – (8), check box (1). Also, check the box that specifies whether your spouse is filing ภ.ง.ด. 94 jointly or separately
 2. If your spouse has income under Section 40(1) – (4), check box (2).

3. If your spouse has no income, check box (3).

*In case of joint filing, please fill in ภ.ง.ด. 94 Attachment-joint filing first.

- In the case that your spouse has no income and is a foreigner, please provide the followings:
 1. Spouse's passport number
 2. Spouse's nationality
 3. The country that issued the passport

Taxpayer's Status

Check the box that applies to you.

Tax Payable

Tax payable is the amount you enter in C. item 21. (or C. item 23., if applicable).

Statement of Certification

Enter the number of copy/copies of all attached documents in the first blank space.

You must sign and fill in the date in the space provided. For convenience, you may submit the return by yourself so that if there is any mistake, you can correct or provide explanation immediately.

In the following cases, a representative must file a tax return and pay tax on behalf of the taxpayer.

1. If the taxpayer is a minor (under 20 years old of age and not yet married), the legal representative of that minor is responsible for filing the return and paying tax.
2. If the taxpayer is an adjudged incompetent person, the guardian of that person is responsible for filing the return and paying tax.
3. If the taxpayer is an adjudged quasi-incompetent person, the curator of that person is responsible for filing the return and paying tax.
4. If the taxpayer is residing outside Thailand, the manager of the business generating such assessable income is responsible for filing the return and paying tax.
5. If the taxpayer passed away during the tax year or before filing the return, the estate administrator, his heir or the possessor of the estate, as the case may be, is responsible for filing the return and paying tax (for all assessable income derived by the deceased and his estate from 1st January to 30th June.)

6. If an undivided estate received assessable income, the estate administrator, his heir or the possessor of the estate, as the case may be, is responsible for filing the return and paying tax.
7. If the taxpayer is an ordinary partnership, its managing partner is responsible for filing the return and paying tax.
8. If the taxpayer is a non-juristic body of persons, its manager is responsible for filing the return and paying tax.
9. If the taxpayer is a person who has appointed an asset managing representative or a trustee, his representative or trustee is responsible for filing the return and paying tax.

In the above cases, the persons responsible for filing the return and paying tax on behalf of taxpayers must sign their names in the space for “representative” and fill in their address.

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Note:

- Taxpayer who is 65 years of age or older is entitled up to 190,000 baht of income exemption from his total income.
- Taxpayer with disability, not older than 65 years old, who obtains a Disabled Person ID Card is entitled up to 190,000 baht of income exemption from his total income. The taxpayer can select to apply the exemption to any category of income from 40(5) – (8), but the aggregate exempted amount cannot exceed 190,000 baht. After the exemption is applied, fill in the information in ๓.๓.๑.๙๔.
- A disabled person 65 years of age or older is entitled to the income exemption of 190,000 baht only.
- If you are qualified for the exemption mentioned above, please fill out the “Income Exemption Entitlement Form” and use the income less the exemption calculated in that form as your assessable income on ๓.๓.๑.๙๔.
- If your spouse has income and is filing jointly, he/she is entitled up to 190,000 baht of income exemption under the following conditions:
 1. Your spouse is a disabled/incompetent person who obtains a Disabled Person ID Card, or
 2. Your spouse is 65 years of age or older

A. item 1.- 4. Assessable Income under section 40(5) - (8)

Assessable Income under section 40(5)

Section 40(5) income is income or benefit received from

1. rent of property or
2. breach of hire-purchase or installment sale contract

Note: Income from a breach of hire-purchase contract must include income and any other benefits received since the day the contract was signed until the day the contract was breached.

If you received income from rent of property, you may take a deduction for allowable expense at a rate prescribed under the Revenue Code as follows:

- houses, buildings, construction fixed to land, and floating house
30%
- land used for agriculture 20%
- land not used for agriculture 15%
- vehicle 30%
- other property 10%

You may otherwise choose to deduct your actual expenses from the rental income. If you do so, you must provide supporting documents to prove such expenses.

If you received income from breach of hire-purchase or installment sale contract, you must take a deduction for allowable expense at the rate prescribed under the Revenue Code, which is 20% of the income.

Assessable Income under section 40(6)

Section 40(6) income is from “liberal professions”, which include legal services, arts of healing, engineering, architecture, accounting services, and fine arts.

If you received income from practicing “arts of healing” such as physicians, you may take a deduction for allowable expense at the rate prescribed under the Revenue Code, which is 60%.

If you received income from liberal profession(s) other than arts of healing, you may take a deduction for allowable expense at the rate prescribed under the Revenue Code, which is 30%.

You may otherwise choose to deduct your actual expenses from section 40(6) income. If you do so, you must provide supporting documents to prove such expenses.

Assessable Income under section 40(7)

Section 40(7) income is derived from an independent contract, when the contractor has to supply equipment and other materials which are essential for the work.

If you received income from an independent contract, you may take a deduction for allowable expense at the rate prescribed under the Revenue Code, which is 60%.

You may otherwise choose to deduct your actual expenses from section 40(7) income. If you do so, you must provide supporting documents to prove such expenses.

Assessable Income under section 40(8)

Section 40(8) income is derived from business, commerce, agriculture, sale(s) of property acquired in a commercial or profitable manner, share of profits, or gains from sale(s) of mutual funds unit(s) under Securities and Exchange Act B.E. 2535

1. Specify the type of income you received from the following activities:

- Business
- Agriculture
- Industry
- Transports
- Sale(s) of immovable property for commercial or profitable purposes.

If you and your spouse both received Section 40(8) income and are filing jointly, please specify the proportion of such income that belongs to you and your spouse in percentage. The default proportion is 50% per person.

You may otherwise choose to deduct your actual expenses from section 40(8) income. If you do so, you must provide supporting documents to prove such expenses.

2. In case you received dividends/share of profits from mutual funds setting up under the Securities and Exchange Act B.E. 2535, you must include it in your assessable income if you have not allowed the payer to withhold 10% from the income or if you have allowed the payer to withhold 10% from the income but you want to include this income for the computation

3. In case you received income from sale(s) of inherited immovable property or sale(s) of immovable property acquired NOT for commercial or profitable purposes, you can choose whether to include this income with other assessable income in tax calculation.

If you choose to include such income in the tax computation in this tax return, you may take a deduction for allowable expense at a rate prescribed under the Revenue Code as follows:

- 3.1 For sale(s) of inherited property or property gratuitously transferred to you, allowable expense is equal to 50% of the income stated.

3.2 For sale(s) of immovable property NOT for commerce or profits, you may choose to deduct a fixed-rate deduction by entering X% of the income stated in Line 1, where X is based on number of years of holding as shown in the table below, or an actual expense deduction by entering the actual expenses necessarily incurred. If you decided to claim actual expenses, you must also provide supporting documents.

Years of holding*	1	2	3	4	5	6	7	8
Deduction (%)	92	84	77	71	65	60	55	50

*The term “number of years of holding the property” means the number of years starting from the year of the acquisition of ownership or possessory right in an immovable property to the year of the transfer of such ownership or possessory right. A period exceeding 10 years shall be treated as 10 years only, and a fraction of a year shall be counted as 1 year.

A. item 5. Assessable Income from Sale(s) of units in Retirement Mutual Fund (RMF)

If you received income from sale(s) of units in Retirement Mutual Fund (RMF),

Line 1: Enter income from sale(s) of units in Retirement Mutual Fund (RMF).

Line 2: Enter the total purchase price (you must purchase units at least 3 percent of taxable incomes arising in each tax year or 5,000 baht, whichever is lower)

Line 3: Enter the amount of gain (Line 1 minus Line 2) if you meet one of the following conditions:

- You are at least 55 years old and must have purchased units in the RMF every year for at least 5 consecutive years from the date of the initial purchase (you shall not stop purchasing more than a year after the last purchase and in case where a purchase had been made before 1st March 2008, you had to hold the units at least 5 consecutive years from the date of the initial purchase, regardless 55 years of age), or
- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in RMF, or
- In case of death of the holder.

If you meet one of the conditions above, check the “Exempted” box and enter the amount gained (Line 1 minus Line 2). Otherwise, check the “Not Exempted” box and enter the amount gained on Line 4.

In addition, if you did not meet any condition above and you have used the total purchase price as deduction in previous tax year(s), you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of

income and pay an additional tax. If you file the additional tax return within 31st March of the following year, there is no surcharge or penalty.

A. item 6. Assessable Income from Sale(s) of units in Long Term Equity Fund (LTF)

Line 1: Enter income from sale(s) of units in Long Term Equity Fund (LTF).

Line 2: Enter the purchasing price.

Line 3: Enter the amount of gain (Line 1 minus Line 2) if you meet the following conditions

- You have held the units in the LTF for at least 5 consecutive calendar years, or
- You obtain an official doctor's opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in LTF, or
- In case of death of the holder.

If you meet one of the conditions above, check the "Exempted" box and enter the amount gained (Line 1 minus Line 2). Otherwise, check the "Not Exempted" box and enter the amount gained on Line 4.

In addition, if you did not meet any condition above and you have claimed the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and pay an additional tax.

A. item 7. Deemed income and income from gift

Non-exempted amount(s) means the following:

1. Deemed Income from a transfer of ownership or possessory right in immovable property without consideration to a legitimate child, not including an adopted child, only the amount that exceeds 20 million baht in the tax year
2. Income from a moral sponsorship or from gift from an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 20 million baht in the tax year
3. Income from a moral sponsorship or from gift from a person that is not an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 10 million baht in the tax year

Taxpayer has an option to either include the non-exempted amount(s) with other assessable incomes or pay taxes on the non-exempted amount(s) at a rate of 5 percent in A. item 8.. Where you choose to include the non-exempted amount(s) with other assessable incomes, fill in the space provided.

Total: Enter the sum of balances from A. item 1. – item 7. and include this amount in C. item 1..

A. item 8. Deemed income and income from gift

Where you choose to pay taxes at a rate of 5 percent on the non-exempted amount(s), fill in the non-exempted income amount(s) and the tax amount(s) in the space provided.

Note : Where you have more items of assessable income than ภ.ง.ด.94 form, you can download Additional Form of Assessable Income under Section 40 (5) – (8). Moreover, in case of income from a sale or transfer of ownership or possessory right in immovable property acquired by inheritance, by way of gift, or other means, please download a form declaring details of the transfer of the ownership or possessory right in immovable property with or without consideration as applicable at www.rd.go.th > e-Form for Individuals.

Total: Fill in the space provided your income under Section 40 (5) – (8) before deduction of exempted income and expenses.

Total: Fill in the space provided your spouse's income under Section 40 (5) – (8) before deduction of exempted income and expenses.

Amount opted to pay tax without including with other income

This box is added to the tax return, so that it can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Long-Term Equity Fund unit. Fill in the space provided the amount you opted to pay tax without including with other income.

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In addition to allowable expenses explained in item 1. – item 8., you may be entitled to additional deductions in this part. For the purpose of claiming the following allowances, any person staying in Thailand for a period or periods aggregating 180 days or more from 1st January 2017 to the date of filing ภ.ง.ด.94 is considered a Thai resident.

B. item 1. Personal allowance

Each individual taxpayer is entitled to a personal allowance of 30,000 baht. Enter 30,000 on this line.

If, however, you are a non-registered ordinary partnership or a non-juristic body of persons, the allowance is as follows:

- (1) Where only one of the partners/members is a Thai resident, enter 30,000 on this line.
- (2) Where 2 or more partners/members are Thai residents, enter 60,000 on this line.

B. item 2. Spouse allowance

You are entitled to an allowance of 30,000 baht for your spouse if he/she has no income.

You are entitled to an allowance of 30,000 baht for your spouse if he/she only has income under section 40(1) – (4).

If, however, your spouse has income under section 40(5) – (8), the allowance is as follows:

(1) In case of joint filing, you are entitled to a personal allowance of 30,000 baht and a spouse allowance of 30,000 baht.

(2) In case of separate filing, both you and your spouse are entitled to a personal allowance of 30,000 baht per person, but are not entitled to a spouse allowance.

If you are deemed a Thai resident, you are entitled to the above allowance for your spouse, regardless of whether he/she is a Thai resident.

If, however, you are not deemed a Thai resident, you are entitled to the above allowance for your spouse only if he/she is deemed a Thai resident.

B. item 3. Child allowance

If you have children, you may be entitled to child allowance when the following conditions are met:

1. Status of the child: The child must be

- (1) your or your spouse's legitimate child, or
- (2) your adopted child, but not exceeding 3 adopted children

In a case where a you have children both under (1) and (2), you shall first deduct allowance for the children under (1), followed by the children under (2). Except where you have 3 or more living children under (1), you shall not deduct allowances for children under (2). If you have fewer than 3 children under (1), you may deduct allowances for the children under (2); however, the total number of children shall not exceed 3.

2. Age of the child: At the end of the year, the child was:
 - (1) an adjudged incompetent/quasi-incompetent person, or
 - (2) age under 20 years old and was not married, or
 - (3) age under 25 years old and was studying in a university level (or any equivalent educational institution).
3. Other conditions:
 - (1) The child must be under your care and financial support, and
 - (2) The child had assessable income under 30,000 baht

Note: If you have a child born before B.E. 2523 (1980) or adopted since B.E. 2522 (1979), and the child is adjudged incompetent or quasi-incompetent person, the limitation does not apply.

To arrive at the number of qualified children, you only have to count living children in their birth order. The number shall also include children who are not qualified.

If you have determined that you are entitled to child allowance, please fill in the following boxes applicable:

For each qualified child you are claiming, please enter the child's Personal Identification Number and the amount of the allowance in the provided boxes.

Line 1 (15,00 baht per child): Enter the number of qualified children.

If you and your spouse both have income, each of you can claim 15,000 baht per child.

B. item 4. Parental Care

If you and your spouse (who has no income) support dependent parents, you may be entitled to parental care allowance of 15,000 baht for each qualified parent under the following conditions:

1. You or your spouse is a legitimate child (not an adopted child) of the parent.
2. At the end of the tax year, the parent (father / mother) was at least 60 years old and must be under taxpayer's care and financial support, and

3. The qualified parent must not have assessable income (including exempted income) exceeding 30,000 baht.

For each qualified parent you are claiming, please enter the parent's Personal Identification Number and the amount of the allowance in the provided boxes.

If the qualified parents have more than one child, only one child could claim for a parental care allowance. The child must provide Parental Care Certificate (ภ.ย. 03) to claim the parental care allowance. The parents' Personal Identification Numbers must be filled in the ภ.ย.03.

If you are a non-Thai resident, the qualified parent must be a Thai resident.

B. item 5. Disabled person or incompetent person support

If you and your spouse who has income and is filing jointly take care of a disabled or an incompetent person, you and your spouse may be entitled to an allowance of 30,000 baht per each qualified disabled/incompetent person.

An allowance for a qualified disabled/incompetent person is under the following conditions:

1. A qualified disabled/incompetent person must be:
 - your spouse, or
 - your parent, or
 - your spouse's parent, or
 - your legitimate child, or
 - your spouse's legitimate child, or
 - your adopted child, and/or
 - any additional dependent disabled/incompetent person (limited to 1 person)
2. A qualified disabled person must have a disabled person ID card issued under the law governing disabled persons' life quality promotion and development. You are entitled to the allowance only if your name is specified as a guardian in the disabled person ID card. If there is more than one guardian on the ID card, all the guardians have to make a written agreement on who will be entitled to the allowance.
3. If there is a change of the guardian on the disabled person ID card, the last guardian is entitled to the allowance.
4. If your spouse who has no income is the only guardian on your child's disabled person ID card, you are entitled to the allowance.
5. If the person you support is a qualified disabled person and also a qualified incompetent person, you are entitled to an allowance of only 30,000 baht for dependent disabled person care.

6. A qualified disabled/ incompetent person must not have assessable income exceeding 30,000 baht. This amount of assessable income does not include exempted income.
7. If you are a non-Thai resident, the qualified disabled/incompetent person must be a resident of Thailand.

If you have determined that you are eligible for a dependent disabled/incompetent care allowance, you must attach a Disabled or Incompetent Person Care Allowance Certificate (ฎ.ย.04) with ภ.ง.ด.94.

In addition to the ฎ.ย.04, if you are claiming for a disabled person care allowance, you must provide a photocopy of a disabled person ID card of the qualified disabled person issued under the law governing disabled persons' life quality promotion and development to the Revenue Department.

On the other hand, if you have determined that you are eligible for a dependent incompetent person care allowance, you must also provide the following documents in addition to the ฎ.ย.04:

1. A medical certificate issued by a licensed medical doctor stating that the person has limited capacity or inability to engage in normal daily activities due to health problems or illness. Additionally, the medical certificate must also state that the person had either health problems/illness or incompetency for at least 180 days. If, in addition to you, there is any other person having such medical certificate, you must present a letter of consent which was signed by all of the persons who have such medical certificates to the Revenue Department.
2. An Incompetent Person Care Certificate (ฎ.ย.04-1) certifies that the qualified incompetent person is under your care and financial support. It must be signed. The person who signs the form must be at least 20 years old and must be:
 - A spouse, a legitimate child, an adopted child, a grandchild, a parent, a sibling, a grandparent, an uncle, or an aunt of the qualified incompetent person's; or
 - A sub-district head, a village head, or a member of a local administration where the qualified incompetent person lives.

Please note that the person signing the form must not sign the form for more than one guardian of the same qualified incompetent person.

B. item 6. Health Insurance Premium for Parent(s)

If you paid health insurance premium for your parents or your spouse's parents, you may be eligible for a health insurance premium allowance. The eligible amount is the amount you actually paid but not exceeding 15,000 baht in total.

An allowance for health insurance premium for parents is subject to the following conditions:

1. The insured must be:
 - Your father/mother, or
 - Your spouse's father/mother.
2. The parent must not have assessable income exceeding 30,000 baht.
3. You or your spouse is a legitimate child (not an adopted child) of the parent in order to be entitled to the allowance.
4. The qualified parent must have a Personal Identification Number. Please fill in the number of the qualified parent in the boxes as applicable.
5. If you are a non-Thai resident, a qualified parent must be a Thai resident.

The eligible amount of insurance premium deduction is:

1. The amount you actually paid but not exceeding 15,000 baht in total.
2. If more than one child of a qualified parent paid for a health insurance policy together, all of the children are entitled to the deduction pro rata to the total amount paid (but the total amount of deduction must not exceed 15,000 baht per a qualified parent).

If you are single or you are married with spouse who has no income, you can deduct as an allowance the qualified amount of insurance premium paid for your qualified parents and your spouse's qualified parents.

If you are married with a person who has earned income, you and your spouse can each claim an allowance equal to the insurance premium paid, but not exceeding 15,000 baht, regardless of whether you and your spouse are filing separately or not. Enter such qualified amount in the provided box.

If you are claiming the allowance, you are required to present to the Revenue Department a receipt or a letter of certification issued by the insurance company carrying on business in Thailand.

B. item 7. Life Insurance Premium Paid & Annuity Insurance Premium Paid

Line 1: Life Insurance Premium Paid

If you have a life insurance policy, the premium that you paid may be deducted from your assessable income. A qualified life insurance policy starting 1 January 2009 is subject to the following conditions:

1. The insurance policy is issued by an insurer who carries on insurance business in Thailand.
2. Life and Family Secure Insurance Policies of the Government Savings Bank are also a qualified life insurance policy.
3. The duration of the insurance policy is at least 10 years.

4. If the coverage of your insurance policy includes coverage in addition to life, the amount paid for such additional coverage is not a qualified amount.

In the case of life insurance policies that return money or other benefits to insured person during the duration of the insurance policy, additional requirements are as follows:

1. If you received the money/benefit annually, the amount you received must not exceed 20 percent of the annual premium paid for the life insurance.
2. If you received money/benefit in accordance to terms of the policy (but not annually) e.g. every 2 years, every 3 years, or every 5 years, the amount you receive must not exceed 20 percent of the accumulated amount of premium paid for the life insurance during the period.
3. If you received money/benefit otherwise stated, the accumulated amount of money/benefit received from the first year to the year it is received again must not exceed 20 percent of the premium paid for the life insurance during the period.

Note: The term “money/benefit” above does not include a dividend according to your life insurance policy, money or benefit that you received in the tax year which you do not have to pay an insurance premium, even if the coverage period continues, and money/benefit received at the end of the life insurance policy.

The qualified premium amount is the amount you paid but not exceeding 95,000 baht. Additional amount may be deducted if the insurance policy is a qualified pension insurance policy.

If your spouse has income and is filing tax return jointly with you, he/she can also claim the qualified life insurance premium paid, under the same conditions above.

If you are claiming a life insurance premium allowance, you must present the following documents to the Revenue Department:

1. Evidence issued by your insurer proving that the life insurance premium is paid.
2. If the coverage of your insurance policy includes coverage in addition to life, the premium for such additional coverage must be stated explicitly and separately from the premium for life insurance.
3. If you received money/benefits from your life insurance policy during the coverage of the policy, the evidence must provide adequate information to prove that the life insurance policy is qualified.

Note: If you claim the allowance, and later the life insurance policy is not qualified, the allowance is void. You will have to recalculate your income tax for the years that you claimed the allowance and file an additional tax return. You have to pay tax

retroactively plus a surcharge of 1.5% per month (fraction of a month equals a month)

Line 2: Annuity Insurance Premium Paid

If you paid an insurance premium and the policy is an “annuity insurance”, you are entitled to an additional deduction. The eligible deduction for annuity insurance premium paid is the following amount:

1. The actual amount you paid.
2. This amount must not exceed 15% of your assessable income.
3. The maximum amount is 200,000 baht.
4. When you add up this deduction with the following items, the amount must not exceed 495,000 baht:
 - Provident fund contribution, Government Pension Fund contribution, or private teacher aid fund contribution; and
 - The amount paid for investment units in Retirement Mutual Fund (RMF); and
 - The amount of premium paid for pension insurance policy.
 - National Savings Fund contribution

If your spouse has income and is filing tax return jointly with you, he/she can also claim the qualified pension insurance premium paid, under the same conditions above.

B. item 8. Retirement Mutual Fund (RMF)

If you purchased investment units in RMF, you may be entitled to an allowance. However, you must meet the following requirements:

1. You must purchase an investment unit (in each RMF) every calendar year (with a period of no more than 1 year between your previous purchase and the current purchase), and
2. The total combined amount paid for the unit (in each RMF) in a calendar year must be at least 3% of your taxable income or 5,000 baht whichever is lower.
3. Counting from your first purchase of the investment unit (in each RMF) to the redemption, the holding period must be at least 5 consecutive years.
4. You must not redeem the investment unit (in each RMF) when your age is under 55 years old (except redemption due to incompetence or death). This rule is only applicable to RMF investment units purchased on 1st March 2008 or later.
5. You must not receive any dividend or money of any kind from the RMF during your holding period. You can only receive benefits or return from the RMF upon redemption of the investment units.
6. You must not take out a loan or withdraw money of any kind from the RMF.

Note: If you purchase more than one RMF(s), you must comply with all of the above requirements for each RMF.

If you are an incompetent person OR you are 55 years old and the holding period is at least 5 years, you are exempted from some of the requirements above. You may:

1. Stop purchasing RMF investment units temporarily or permanently.
2. Continue to purchase RMF investment units without subjecting to the minimum purchase value (3% of assessable income or 5,000 baht whichever is lower).

Investment units in an RMF can be transferred to another RMF. If you transfer all/some of your investment units to other RMF(s), the transfer must be done within 5 business days counting from the day following the date the underlying RMF received your transfer order. It is required that the RMF that received your transfer order prepares documentary evidence of the transfer. The new RMF(s) must retain the evidence for an inspection by the assessment officer.

If you have made a qualified purchase of RMF investment units, you are entitled to an allowance. The qualified amount of allowance is as follows:

1. The actual amount you paid.
2. This amount must not exceed 15% of your taxable income in a tax year.
3. The maximum amount is 500,000 baht in a tax year
4. When you add up this deduction with the following items, the amount of RMF purchasing must not exceed 500,000 baht:
 - Provident fund contribution, Government Pension Fund contribution, or private teacher aid fund contribution; and
 - The amount paid for investment units in Retirement Mutual Fund (RMF); and
 - The amount of premium paid for annuity life insurance policy.
 - National Savings Fund contribution

When you add up this allowance with provident fund contribution, Government Pension Fund contribution, or private teacher aid fund contribution, the amount must not exceed 500,000 baht. You must have evidence from the RMF to prove the amount of RMF investment unit purchase.

If you have claimed for an RMF unit purchase allowance in a tax return and afterwards fail to comply with the above requirements, you are required to file an additional tax return to recalculate your tax burden for the year(s) you claimed such allowance and pay an additional amount of tax. You are also required to pay a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due.

B. item 9. National Savings Fund contribution

Income which member of National Savings Fund contributes to National Savings Fund according to the law of National Savings Fund is deductible according to actual

amount paid but not exceeding 500,000 Baht for the tax year according to rule and condition prescribed by the Notification of Director-General.

Income which is deductible must not exceed 500,000 baht when includes income contribute to provident fund, government provident fund and teacher aid fund and income paid for RMF.

B. item 10. Long-Term Equity Fund unit purchase

If you purchased investment units in LTF under the law governing Securities and Exchange, you may be entitled to an allowance. However, you must meet the following requirements:

1. You must be an individual (a non-registered ordinary partnership, a non-juristic body of persons or an undivided estate of the deceased cannot claim this allowance).

2. The holding period between your first purchase and redemption of the LTF units must be at least 5 calendar years or at least 7 calendar years in case where a purchase have been made between 1st January 2016 – 31st December 2019 (except redemption due to incompetency or death). If you are an incompetent person, please acquire a medical certificate issued by a government-approved medical doctor. The certificate must state that you are incompetent that you can never engage in a working activity (which will enable you to purchase more LTF investment units).

Note: If you purchase more than one LTF(s), you must comply with all of the above requirements for each LTF.

LTF investment units can be transferred to another LTF. The counting of your holding period will continue if you transfer all/some of your investment units to other LTF(s) within 5 business days from the day following the date the underlying LTF received your transfer order.

It is required that the LTF that received your transfer order prepares documentary evidence of the transfer and delivers to the new LTF(s). The new LTF(s) must retain the evidence for an inspection by the assessment officer.

If you have made a qualified purchase of LTF investment units, you are entitled to an allowance. The qualified amount of allowance is as follows:

1. The actual amount you paid
2. This amount must not exceed 15% of your taxable income in a tax year.
3. The maximum amount is 500,000 baht in a tax year.

B. item 11. Interest paid on mortgage loan for purchase, hire-purchase, or construction of residence

If you have paid residence mortgage loan interest, you may be entitled to a deduction. In order to be eligible for the deduction, the following requirements must be met:

1. The interest on loan that is taken out from any of the following institutions:
 - Banks which carry on business in Thailand
 - Companies, under the law governing the undertaking of finance/securities business and credit foncier business, which carry on business in Thailand,
 - Insurance companies which carry on business in Thailand
 - Cooperatives under Thai law
 - Employers, having regulations related to funds allocated as welfare for employees, who carry on business in Thailand
 - The Secondary Mortgage Corporations, under the law governing the Secondary Mortgage Corporation, which carry on business in Thailand
 - Property fund for resolving financial institution problems, under the law governing securities and exchange
 - Mutual fund for resolving financial Institution problems, under the law governing securities and exchange
 - Government Pension Fund, under the law governing government pension fund
2. According to your mortgage loan agreement, the purpose of the mortgage loan is:
 - To purchase or hire-purchase a building, a building with land or a condominium, or
 - To build a residential building on your own land or on a land that you have a possessory right, or
 - To refinance a residential loan which was made for the purpose of purchasing, hire-purchasing or constructing a residential building/condominium. The interest shall be deductible only on the amount of the refinancing loan which does not exceed the outstanding debt.
3. The mortgage loan must be a secured debt. You must put your building/building with land/condominium up as collateral for the whole term of your mortgage loan.
4. The residence mortgage loan interests must be paid for a qualified residence. A qualified residence is a building/condominium that you use as a residence in the calendar year in which you claim the deduction. You may have more than one qualified residences. Your building/condominium is still a qualified residence even if you do not use it as a residence if the following cases apply:
 - You are an employee and you are commanded to perform your employer's work in another locality on a regular basis, or
 - The building/condominium cannot be used as a residence because it has suffered from fire, natural disaster or peril arising from any other cause. You must not be the person who has caused such incident.

If you have paid for qualified residence mortgage loan interests, you are entitled to a deduction. The eligible amount of deduction is as follows:

1. The total combined amount you paid for qualified residence mortgage loan interests
2. The maximum amount is 95,000 baht.
3. If you, along with other persons, jointly take out a loan, each person is entitled to a deduction equally. Please divide the amount paid as qualified residence mortgage loan interests by number of persons. The total combined amount allowed as a deduction is 95,000 baht. If the loan is transferred to a new creditor according to a loan novation agreement, you are still entitled to a deduction.

You must provide evidence from the creditor to prove that interest has been paid for such loan.

If you are married, the following rules apply:

- If you have taken out the loan but your spouse does not have assessable income in the tax year, you are only entitled for the interests you paid up to 95,000 baht.
- If, before your marriage, you and your spouse are already entitled to deduction, after you get married, each of you and your spouse is still entitled for the same amount of deduction up to 95,000 baht per person.
- If, during your marriage, you and your spouse separately took out the loan and both of you have assessable income, each of you and your spouse is entitled for the actual interests paid up to 95,000 baht per person.
- If you and your spouse have jointly taken out the loan but your spouse does not have assessable income in the tax year, the person who has assessable income shall deduct the combined amount of interests paid up to 95,000 baht.
- If you and your spouse have jointly taken out the loan and both of you have assessable income, you and your spouse shall divide the qualified amount equally. However, the combined amount must not exceed 95,000 baht.

B. item 12. First time home buyer expense (new scheme)

1. A payment made by a person who purchases a residence for the first time may be deductible up to 20% of the purchase price, subject to the following conditions:
 - The purchaser must not have owned any residence before claiming this expense.
 - A qualified residence must be a premise attached to land or a condominium only. It may be a new residence (first hand) or have been owned by another person (second hand).

2. The purchase price must not exceed 3,000,000 baht.
3. The transfer of ownership and payment must be completed from 13th October 2015 to 31st December 2016.
4. The deductible amount must be used for 5 consecutive years, starting from the year in which the transfer of ownership to the purchaser is completed.

Example: You made a qualified purchase of a condominium for the price of 3,000,000 baht on 20th October 2015. You are entitled to claim 120,000 baht $((3,000,000 \times 20\%)/5)$ from your assessable income for the tax year 2015, 2016, 2017, 2018, and 2019.

5. The title/ownership of the residence must vest in the purchaser for at least 5 years from the year that he/she purchases the residence. That means he/she must not sell or transfer the ownership to another person within 5 years from the date of purchase.

B. item 13. Social Security Fund Contribution

If you have made a contribution to Social Security Fund under the law on social security, you are entitled to an allowance. The qualified amount is equal to the actual amount of contribution, but not exceeding the amount specified by the law on social security. A person who has made a contribution to social security of his/her spouse may also deduct such contribution from his/her assessable income.

B item 14. Flood-affected house repair expense.

The amount that you paid for the cost of making repairs and purchasing materials or equipment for repairing your building(s)/ condominium unit(s) or any properties permanently attached to the building(s)/ condominium unit(s) that was damaged by floods during 1st December 2016 and 31st May 2017, can be deducted equal to the actual amount paid during 1st January 2017 and 31st May 2017, up to 100,000 baht, subject to the following conditions:

1. The property(s) was damaged by floods during 1st December 2016 and 31st May 2017, and situated in the areas that the government announces as the flood-affected areas.
2. You must be the owner, the tenant, or the user of the properties for residing, carrying on a business, or using for other purposes.
3. In the case you paid cost of making repairs and purchasing materials and equipment to repair more than one property, you shall calculate all cost of the repair, the material and the equipment in every property all together.

The deductible expense is according to rule and condition prescribed by the Notification of Director-General.

B item 15. Flood-affected vehicle repair expense

The amount that you paid for the cost of making repairs and purchasing materials or equipment for repairing your automotive vehicle(s) or any equipment attached to the automotive vehicle(s) that was damaged by floods during 1st December 2016 and 31st May 2017, can be deducted equal to the actual amount paid during 1st January 2017 and 31st May 2017, up to 30,000 baht, subject to the following conditions:

1. The automotive vehicle(s) was damaged by floods during 1st December 2016 and 31st May 2017, and was in the areas that the government announces as the flood-affected areas.
2. You must be the owner or the hire-purchaser of the vehicle(s).
3. In the case you paid cost of making repairs and purchasing materials and equipment to repair or any equipment attached to the automotive vehicle(s) for more than one vehicle, you shall calculate all cost of the repair, the material and the equipment in every vehicle all together.

The deductible expense is according to rule and condition prescribed by the Notification of Director-General.

For the assessable income in the tax year 2016 and 2017, the total amount of B. item 14 or B. item 15 for both tax year can be deductible up to 100,000 baht or 30,000 baht as the case maybe.

B. item 16. Others

Enter other allowance and exemption after deduction of expense(s) (if any)

B. item 17. Others

Enter other allowance and exemption after deduction of expense(s) (if any)

B. item 18. Total

Enter the sum of balances from B. item 1. – B. item 17., and include this amount in C. item 2..

Page 1 of ก.จ.ด.94 – C. Tax Computation

To arrive at your tax payable, C. will help you through the calculation in numerical order.

There are two methods that can be used to calculate Personal Income Tax based on “net income” and “gross income”. Whichever method results in the higher amount of tax due, that method is applied.

(1) Computation of Net-Income Tax

In computing tax liability by using the Net-Income Tax method, a taxpayer has to bring into account all assessable income arising in a tax year. The next step is to deduct from assessable income deductible expenses. Allowances are then to be deducted in accordance with the taxpayer’s circumstances. The last step is to subtract any qualified charitable contribution within the limit specified by law. Then, the progressive tax rates will be applied to any income left from all deductions.

(2) Computation of Gross-Income Tax

If you have assessable income under Section 40(5) to 40(8) more than 60,000 baht during January and June 2017, you are not only required to compute your personal income tax liability using the Net-Income Tax method in (1), but also, using the Gross-Income Tax method as follows:

$$\text{Assessable gross income} \times 0.005 = \text{tax liability}$$

C. item 1. Income after deduction of expenses

The first step is to deduct all tax deductible expenses from your assessable income. If you have completed A., you have already done so. Enter the sum of the amount from A. item 1. to item 7. in C. item 1 and Additional Form of Assessable Income under Section 40 (5) – (8) (if any)

C. Item 2. Less allowance

The amount from B. item 18. shall be deducted from the amount filled in C. item 1.. Enter the amount from B. item 18. in C. item 2..

C. item 3. Balance (C. item 1. minus C. item 2.)

Enter the result of C. item 1. minus C. item 2..

C. item 4. Less contribution to education

If you have donated to support qualified educational projects, you may be entitled to a deduction. The qualified amount shall be filled in this line. A qualified donation to support educational projects is subject to the following conditions:

1. The donation must be used:

- To obtain or construct a building, a land, or a building with land for an educational institution for educational purposes, or
 - To obtain educational equipment, textbooks, media, educational technology, and any other equipment as prescribed by the Minister of Finance, or
 - To recruit professors, teachers, academic experts, or
 - To provide an education scholarship, an invention scholarship, a development scholarship, or a research scholarship for school students, undergraduate students, or graduate students.
2. The donation must be made to:
- Institutions under the royal projects, or
 - Institutions founded under the policy to enhance the quality of educational institutions, or
 - Institutions for underprivileged or disabled children, or
 - Educational institutions listed under the Notification of the Ministry of Education. Please contact your Area Revenue Office or Area Revenue Branch Office for more information.

A qualified amount of deduction is as follows:

1. Twice the actual amount you donated, and
2. The maximum amount is 10% of C. item 3..

If you are claiming for this deduction, evidence from the educational institution(s) must be retained in order to prove your donation.

C. item 5. Balance (C. item 3. minus C. item 4.)

Enter the result of C. item 3. minus C. item 4.

C. item 6. Less donation for victims suffered from flood during 1st January 2017 to 31st March 2017

If you donate to victims who suffered from flood during 1st January 2017 to 31st March 2017, you are entitled to deduct 1.5 times the amount donated, but not exceeding 10 percent of C. item 5.

The donation must be

1. made to government agency or organization or charitable organization published in the Royal Gazette or
2. an expense for public charity or for public benefit under section 65 Ter (3) or

3. made to donating agent who is a company or juristic partnership or other juristic persons registered with the Revenue Department as “Donating Agent”.

C. item 7. Balance (C. item 5. minus C. item 6.)

Enter the result of C. item 5. minus C. item 6.

C. item 8. Less other donation (Charitable Donations)

If you have made a charitable donation, which is not to support education, you may be entitled to a deduction.

A qualified charitable donation must be made to one of the following institutions:

1. Temples,
2. Thai Red Cross Society,
3. Public hospitals,
4. Educational institutions (public or private),
5. Government agencies (for the donation to the nation’s natural disaster victims),
6. Charitable institutions, government employee welfare, or funds, etc. as prescribed by the Ministry of Finance.

The qualified amount is as follows:

1. The actual amount you donated, and
2. The maximum amount is 10 % of C. item 7..

C. item 9. Net income

Enter the result of C. item 7. minus C. item 8.. This is your “net income”. The progressive tax rate will be applied to the net income to determine your income tax.

C. item 10. Tax computed on income from C. Item 9.

Please refer to the section “(1) Computation of Net-Income Tax” above on how to compute tax based on net income from C. item 9. using the following personal income tax rate:

PERSONAL INCOME TAX RATES FOR 2017

Net Income (baht)	Rate (%)	Amount of Tax
0 – 150,000	Exempt	-
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500 + 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 5,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 5,000,000	35	1,265,000 + 35% of the amount over 5-,000,000

Enter the result in C. item 10..

C. item 11. Tax computed from gross assessable income exceeding 120,000 baht

If your gross assessable income under Section 40(5) - (8) is 120,000 baht or above during January and June 2017, your tax payable is the greater of C. item 10. or C. item 11.. The tax on gross income is a flat-rate tax on your assessable income before deducting any expenses or allowances.

Add up your assessable income (before taking any deductions) from A. item 1. to item 4, and A item 7, if not exempted, the capital gains from A. item 5. and 6..

Multiply the combined amount of assessable income by 0.005. The result should then be filled in C. item 11.. If the result is less than 5,000 baht, your tax payable is the amount in C. item 10..

Note: For income received in the Temporary Development Area (please refer to C. item 13. in this instruction), you may choose to pay flat-rate tax of 0.01%. If so, please do not include such income in the tax calculation methods described above.

C. item 12. Tax payable

As stated above, your tax payable may be tax on gross income if the following conditions apply:

- Your total combined assessable income under Section 40(5) - (8) is at least 12,000 baht, and
- The amount you filled in C. item 11. is at least 5,000 baht, and
- The amount you filled in C. item 11. is higher than the result in C. item 10.

If tax on gross income applies to you, please fill in the amount of C. item 11. in C. item 12.. Otherwise, please fill in the amount in C. item 10..

C. item 13. Tax payable from income document in Temporary Development Area

If you have earned income in Temporary Development Area, you may choose to pay flat-rate tax of 0.01%. If so, such income shall not be filled in A. item 1. to item 7.,

but it should be filled in the form “Income Declaration in Temporary Development Area” for income derived in Temporary Development Area, instead. The final tax calculated in that form must be filled in C. item 13..

Temporary Development Area is the following provinces:

1. Naratiwat
2. Pattanee
3. Sa-Tul
4. Yala
5. Songkhla (only in the following districts: Jana, Natawee, Sabahyoi, and Tepa)

C. item 14. Total tax payable

Add up the amount in C. item 12. and C. item 13. and enter the result.

C. item 15. Tax Exemption for first time home buyer (old scheme)

If you have never owned a residence and you bought either a house with land or a condominium for the first time in 2012, you are entitled to a tax exemption subject to following conditions:

1. The price of the first residence you bought is not more than 5,000,000 baht.
2. You paid for the residence and the residence was transferred during 2012.
3. Your maximum amount of tax exemption is equal to 10% of the purchase price.
4. You have to claim this tax exemption within 5 taxable years from the date of transfer. Additionally, the tax exemption must be divided by 5 and you have to claim the exemption for 5 years.
5. You have never owned a residence before.
6. You must own the residence for at least 5 years counting from the date of transfer.
7. The residence has never been transferred (wholly or partly) to anyone.
8. You have never claimed for:
 - A deduction for residence mortgage interest in B. item 11..
 - An exemption for income from sale of a residence for the purpose of buying a new residence according to Ministerial Regulation No. 241 (B.E.2546).
 - An exemption for income paid for a residence according to Ministerial Regulation No. 271 (B.E.2552).

Example: You bought a new condominium worth 3,000,000 baht as your first residence on 1st December 2012. Your entitlement is 300,000 baht (10% of 3,000,000 baht). You can claim a tax exemption of 60,000 baht for 5 years. You can choose to start claiming for your tax exemption in your tax return for the year 2012 – 2016. If you choose to start claiming for your tax exemption in 2013, the tax exemption of

C. item 19. Balance of tax payable (C. item 16. Plus C. item 17. minus C. item 18.)

Enter the result of C. item 16. plus C. item 17. minus C. item 18.

C. item 20. Less tax paid from previous filing of ภ.ง.ด. 94 (in case of additional filing)

Enter the amount of tax previously paid from that filing in C. item 20..

C. item 21. Tax payable

Enter the result of C. item 19. minus C. item 20..

C. item 22. Add surcharge (if any)

Enter the amount of surcharge (if any) of 1.5% per month (fraction of a month equals a month) of the total tax due.

C. item 23. Total Tax payable

Enter the sum of C. item 21. and C. item 22..

WHEN, WHERE & HOW TO FILE & PAY TAX DUE?

(A) WHEN TO FILE?

For income received during January and June 2017, you must file ภ.ง.ด.94 and pay tax (if any) during 1st July and 30th September 2017, during the official office hours.

(B) WHERE TO FILE?

You may file ภ.ง.ด.94 according to one of the following methods:

1. File the return at an Area Revenue Branch Office.
2. If you are a resident of Bangkok, you can file a tax return by registered mail attaching a bank check (type b, c or d which will be described below) or money order for the amount of total tax payable. The registered mail should be addressed to

**“Bureau of Finance and Revenue Management, the Revenue Department
Revenue Department Building 90 Soi Phaholyothin 7
Phaholyothin Road, Phyathai, Bangkok 10400”**

Tax returns shall be mailed during 1st July and 30th September 2017 only. The filing date is the date stamped by postal office. The Revenue Department will mail back a receipt to taxpayers via registered mail.

(C) HOW TO PAY TAX DUE?

1. Cash
2. Electronic card: only at the following Area Revenue Branch Office in Bangkok:
 - (1) Area Revenue Branch Office in Bangkok
 - (2) Area Revenue Branch Office in Chon Buri Province which are Mueng Chon Buri 1 Area Revenue Branch Office, Phan Thong Area Revenue Branch Office, Si Racha 1 Area Revenue Branch Office, Si Racha 2 Area Revenue Branch Office, Bang Lamung 1 Area Revenue Branch Office, and Bang Lamung 2 Area Revenue Branch Office
 - (3) Area Revenue Branch Office in Samut Prakan Province which are Samut Prakan 1 Area Revenue Branch Office, Samut Prakan 2 Area Revenue Branch Office, Phra Pradaeng 1 Area Revenue Branch Office, Phra Pradaeng 2 Area Revenue Branch Office, and Phra Samut Chedi Area Revenue Branch Office
 - (4) Area Revenue Branch Office in Chachoengsao which are Muang Chachengsao Area Revenue Branch Office and Bang Pakong Area Revenue Branch Office
 - (5) Area Revenue Branch Office in Rayong which are Muang Rayong 2 Area Revenue Branch Office and Pluak Daeng Area Revenue Branch Office

(6) Area Revenue Branch Office in Nonthaburi which are Nonthaburi 1 Area Revenue Branch Office, Nonthaburi 2 Area Revenue Branch Office, Pak Kret 1 Area Revenue Branch Office, Pak Kret 2 Area Revenue Branch Office, Bang Kruai Area Revenue Branch Office and Bang Bua Thong Area Revenue Branch Office

(7) Area Revenue Branch Office in Pathum Thani which are Muang Pathum Thani Area Revenue Branch Office, Khlong Luang 1 Area Revenue Branch Office, Khlong Luang 2 Area Revenue Branch Office, Thanyaburi Area Revenue Branch Office, and Lam Luk Ka Area Revenue Branch Office.

(8) Area Revenue Branch Office in Ayutthaya which are Bang Pa-in Area Revenue Branch Office, Wang Noi Area Revenue Branch Office, and Uthai Area Revenue Branch Office

(9) Area Revenue Branch Office in Saraburi which are Kaeng Khoi Area Revenue Branch Office and Nong Khae Area Revenue Branch Office

2.1 Credit Card, Tax Smart Card, and Debit Card of Krungthai Card PCL. (KTC), Krung Thai Bank (KTB) is usable at Area Revenue Branch Office in (1)-(9) of 2.

2.2 Credit Card and Tax Smart Card of Kasikorn Bank (KBANK) and Bangkok Bank (BBL) is usable at Area Revenue Branch Office in (1)-(5) of 2.

2.3 Credit Card of Siam Commercial Bank (SCB) is usable at Area Revenue Branch Office in (1)-(5) of 2.

Note: The cardholder is obliged to pay the fee.

3. Check or draft

3.1 Check paid must be one of the following types:

(1) Check issued by Bank of Thailand (type a.)

(2) Check secured by banks (type b.)

(3) Check signed by banks (type c.)

(4) Check signed by taxpayers (type d.). Type d. check must be issued by the following banks:

a) For tax payment in Bangkok, Nonthaburi, Patumthani, Samutprakarn, Samutsakorn (Mueng and Kratumban district only), Nakornpatom (Sampran district only) and Pranakorn Sri Ayudhya (Bangpa-in district only), the check must be issued by a bank or a branch of a bank situated in such province/district.

b) For the tax payment besides a), a check is only allowed if you have a deposit account with the bank or the branch of the bank situated in the area of your residence.

3.2 The check/draft must be crossed and paid to

- In Bangkok: If you are filing a return at an Area Revenue Branch Office or banks, the check/draft must be paid to ,the Revenue Department' crossing out ,or bearer'.
- Other than Bangkok: If you are filing a return at an Area Revenue Branch Office with the check/draft type d., the check/draft must be paid to ,the Revenue Department'. For other types of check/draft, please contact an Area Revenue Branch Office.

Notes about check/draft usage:

(1) Checks for filing at Area Revenue Branch Offices shall be dated the filing date or no more than 15 days (for check type a. b. or c. or draft) or 7 days (for check type d.) prior to the filing date.

(2) Checks for filing via banks or postal offices shall be dated the filing date or no more than 7 days prior to the filing date.

(3) A post-dated check is not acceptable.

(4) Negotiated check/draft is not acceptable.

(5) Check/draft in the amount exceeding tax payable is not acceptable.

(6) Tax payment is completed when the Revenue Department receives the total amount due from check/draft.

4. Money order

If you are a resident of Bangkok and you are filing by registered mail. Please attach with the return a money order for the amount equal to the amount of tax payable. You cannot deduct any fees from the amount of tax payable. The money order shall be sent to:

**“Bureau of Finance and Revenue Management, the Revenue Department
P.O. Box Ministry of Finance”**

Paying tax in installments

If the amount of tax payable is at least 3,000 baht, you may request to pay tax in 3 equal installments:

Installments	Due date	Requirements
1 st	30 th September	1/3 amount of tax + ภ.ง.ด. 94 tax return
2 nd	31 st October	1/3 amount of tax
3 rd	30 th November	1/3 amount of tax

If you fail to pay any installment in time, you are deprived of the right to pay tax in installments. Then you are required to pay the total amount due along with surcharge.

If you are paying tax in installments at an Area Revenue Branch Office, the officer will provide you with บ.ร.35.

CAUTION:

If tax payable is not paid within 30th September 2017, a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due will be charged. A criminal fine up to 2,000 baht may also be charged.

For more information please contact RD Intelligence Centre Tel: 1161

Appendix

Table Illustrating Deductible Rate of Necessary and Reasonable Actual Expenses Incurred for Income under Section 40(8)

	Assessable income	Deductible Rate (%)
1.	Performance of drama, movie film, radio or television performers, singers, musicians, professional sportsmen or performers for any kind of entertainment (a) for the portion not exceeding 300,000 baht (b) for the portion exceeding 300,000 baht	60 40
2.	Sale of land on installment or sale of land by way of hire-purchase	60
3.	Collection of commissions or charges from gambling, contest or games	60
4.	Taking, development, printing or enlargement of photographs, movie films, including sale of accessories	60
5.	Business of dockyard, shipyard or ship repair other than repair of machinery, mechanical devices	60
6.	Shoe making and making of genuine leather or synthetic leather products, including sale of accessories	60
7.	Tailoring, sewing, knitting, embroidering of clothing or other things, including sale of accessories	60
8.	Making, decoration or repair of household furniture, including sale of accessories	60
9.	Hotel or restaurant business or preparation of food or beverage for sale	60
10.	Hair perming, cutting and styling or body styling	60
11.	Making of soap, shampoo or cosmetics	60
12.	Literature production	60
13.	Trading in silverware, gold, precious metal alloys, diamonds, precious gems or other	60
14.	Business of clinic under the law governing clinics, but only a clinic with patient beds for overnight stay, including medical treatment and sale of medicines	60
15.	Stone milling or rock crushing	60
16.	Forestry, rubber or perennial plantation	60
17.	Transportation or provision of hired service by vehicle	60
18.	Block and seal making, printing or binding of books, documents, including sale of accessories	60

	Assessable income	Deductible Rate (%)
19.	Mining	60
20.	Making of beverages under the law governing beverage tax	60
21.	Making of ceramics, glazed wares, cement products or potteries	60
22.	Generation or distribution of electricity	60
23.	Ice making	60
24.	Making of glue, starch glue or other similar articles and making of powder of various kinds other than cosmetics	60
25.	Making of balloons, glass wares, plastic goods or finished rubber products	60
26.	Laundry or dyeing	60
27.	Sale of goods other than those listed in other items where the seller is not a manufacturer	60
28.	Prizes received by horse owners from racing their horses	60
29.	Acceptance of price of redemption for redeeming property sold with right of redemption or acquisition of absolute ownership in property sold with right of redemption	60
30.	Rubber smoking, making of rubber sheets or other kinds of rubber which are not finished rubber products	60
31.	Leather tanning	60
32.	Making of sugar or sugar molasses	60
33.	Fishery	60
34.	Sawmill business	60
35.	Oil refinery or extraction	60
36.	Sale by way of hire-purchase of movable properties not falling under Section 40 (5) of the Revenue Code	60
37.	Rice mill business	60
38.	Agriculture in the category of seasonal plant and grain farming	60
39.	Tobacco steaming or curing	60
40.	Raising of all kinds of animals, including sale of by-products	60
41.	Animal slaughter for sale, including sale of by products	60
42.	Salt farming	60

	Assessable income	Deductible Rate (%)
43.	Sale of ships or vessels of six tons or over, steamers or motor boats of five tons or over or floating rafts	60
44.	For other types of income, please deduct actual expense.	