



TAX FLASH NEWS – 2 APRIL 2020

Deadlines for Filing Taxes Extended

On 31 March 2020, the Thai government issued three notifications extending the deadlines for filing several types of tax returns, as approved by the Cabinet on 24 March 2020, to help boost the economy during the COVID-19 outbreak.

1. Monthly Tax Returns

This extension applies to entrepreneurs who have to close their places of business in accordance with government orders or whose places of business are located in an area that the government has ordered closed.

Tax returns	Month	Normal deadline	Extended deadline
Withholding tax returns (Forms PND. 1, 2, 3, 53, and 54) VAT return (Form PP. 36)	March 2020	– 7 April 2020 (paper filing); or – 15 April 2020 (electronic filing)	15 May 2020
	April 2020	– 7 May 2020 (paper filing); or – 15 May 2020 (electronic filing)	15 May 2020
VAT return (Form PP.30) Specific business tax returns (Form PT. 40)	March 2020	– 15 April 2020 (paper filing); or – 23 April 2020 (electronic filing)	23 May 2020
	April 2020	– 15 May 2020 (paper filing); or – 23 May 2020 (electronic filing)	23 May 2020
Application for paying stamp duty (Forms Or. Sor.4, 4Kaw, and 4Kor)	-	– 1 April 2020 – 15 May 2020	15 May 2020

Where an entrepreneur has several places of business, the extension of the deadline applies only to the head office or branch office that must be closed in accordance with government orders or is located in an area that the government has ordered closed.

2. Corporate Income Tax Returns

This extension applies to companies or legal partnerships, excluding companies that have securities listed on the Stock Exchange of Thailand before or on the last day of the filing deadline.

Tax returns	Normal deadline	Extended deadline	Notes
Half-year corporate income tax return (Form PND. 51)	April 2020 – September 2020	30 September 2020	For electronic filing, if the filing deadline is between 23 September 2020 and 30 September 2020, the filing deadline can still be extended another 8 days.
Year-end corporate income tax return (Forms PND. 50 and 55) Transfer-pricing disclosure form	April 2020 – August 2020	31 August 2020	For electronic filing, if the filing deadline is between 24 August 2020 and 31 August 2020, the filing deadline can still be extended another 8 days.

3. Personal Income Tax Returns

Tax returns	Tax year	Normal deadline	Extended deadline
Year-end personal income tax returns (Forms PND. 90, 91, and 95)	2019	– 31 March 2020 (paper filing); or – 8 April 2020 (electronic filing)	31 August 2020

Where a personal income tax liability is paid in 3 instalments, each instalment must be made by the following deadlines:

- First instalment – must be paid when filing the personal income tax return by the extended deadline;
- Second instalment – must be paid within one month of the day that the first instalment was paid; and
- Third instalment – must be paid within one month of the day that the second instalment was paid.

If any instalment is not paid by the specified time, the taxpayer loses the right to continue paying taxes in instalments, and must pay a surcharge for any unpaid and subsequent instalments. The surcharge shall be calculated from the date that the extended deadline ends until the date that payment is made.

Sources: Revenue Department announcements [one](#), [two](#) and [three](#).

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