

# THAI TAX SUBMISSION FORMS

FORM	PURPOSE	FREQUENCY
<b>Withholding Tax</b>		
PND 1	Tax form if the company had withheld the tax for salary of the staff	Monthly
PND 1 Kor	Tax form if the company had withheld the tax for acquisition of salary of the staff	Annually
PND 2	Tax form if the company had withheld the tax for dividend, etc.	Monthly
PND 3 & PND 53	Tax form if the company had withheld the tax for services, rental, hiring, transportation, insurance, management fee, consulting, and etc (should to study withholding tax in Thailand)	Monthly
PND 54	Tax form if the company had withheld the tax from the company or juristic partnership incorporated under foreign laws and not carrying on business in Thailand but receiving assessable income from commission, fee of goodwill, dividend, share of profits or any other gain derived which is paid from or in Thailand	Monthly
<b>Corporate Income Tax</b>		
PND 50	Annual tax return form. This tax must be submitted to the Revenue Department within 150 days after the fiscal year has ended along with the audited financial statements. Case of ending period is December, the deadline for Corporate Income Tax in Thailand is around end of May.	Annually

FORM	PURPOSE	FREQUENCY
PND 51	Mid-year tax return form. This is the company's corporate tax for six months (half year) of the fiscal year which must be filed to the Revenue Department within two months after the half year (e.g. if the fiscal year of the company ends in December, half year reporting falls into June and that means that PND 51 must be submitted within August).	Half Yearly
<b>Corporate Income Tax</b>		
PND 90	Taxpayer receiving income from employment and the professions of law, medicine during the period January to December, must file and pay personal income tax before the last day of March every year	Annually
PND 91	Taxpayer receiving income from employment during the period January to December, must pay personal income tax before the last day of March every year	Annually
PND 94	Half-year tax form of PND 90, during the period January to June, must file a half-year return and pay personal income tax by September each year	Half Yearly
<b>Value Added Tax</b>		
PND 30	Value added tax form. This tax, based on 7% of sales or purchase detailed in tax invoice, must be submitted within 15 days of the following month otherwise, the company will have to pay for penalty and surcharge. In case that there is no VAT incurred for the month, the company must still submit the blank VAT form with the zero amount of tax to comply with the Thai taxation law.	Monthly

FORM	PURPOSE	FREQUENCY
PND 36	Value added tax remittance returns form. Based on 7% for supplier providing services overseas and such services are used in Thailand and must be submitted within seven days of the following month.	Monthly
<b>Specific Business Tax</b>		
PND 40	Special Business Tax form. SBT is calculated as a percentage of gross receipts.	Monthly