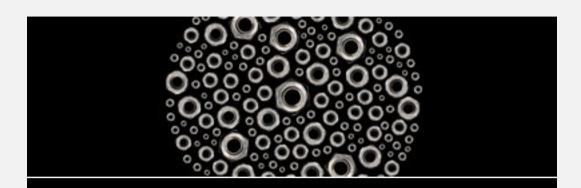
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Thailand | Tax & Legal | August 2021



Tax Alert August 2021

Extension for corporate income tax filing and tax payment via the internet platform

In response to COVID19 pandemic and to assist business operators, the Ministry of Finance issued the notifications on 23 August 2021 to extend the deadline for tax returns filing and tax payment via the Revenue Department's internet submission platform, which can be summarized below.

Corporate income tax including foundation income tax

Tax returns	Deadline	Extension deadline (e-filing)
Corporate Income Tax Returns (PND.50,	Within 3 rd August 2021 until 22 nd	Within 23 rd September 2021
PND.51 and PND.52)	September 2021	
Foundation and		
Association Income Tax Return (PND.55)		
Also applicable to audited financial		
statements and other		
relevant accounting documents as the case		
may be.		
Transfer Pricing	Within 3 rd August	Within 23 rd September
Disclosure Form	2021 until 22 nd	2021
	September 2021	

Half Year Personal Income Tax

Tax returns	Deadline	Extension deadline (e-filing)
Half Year Personal	Within 8 th October	Within 30 th December
Income Tax Return	2021	2021
(PND. 94)		

Withholding Tax

Tax returns	Tax month	Extension deadline (e-filing)
Withholding Tax Returns (PND. 1, PND. 2, PND. 3, PND.53 and PND. 54)	For <i>August 2021</i> , to be submitted within 15 th September 2021	Within 30 th September 2021
	For <i>September 2021</i> , to be submitted within 15 th October 2021	Within 29 th October 2021
	For <i>October 2021</i> , to be submitted within 15 th November 2021	Within 30 th November 2021
	For <i>November 2021</i> , to be submitted within 15 th December 2021	Within 30 th December 2021

Value Added Tax

Tax returns	Tax month	Extension deadline (e-filing)
Value Added Tax Returns (Por.Phor. 36 and Por.Phor. 30)	For <i>August 2021</i> , to be submitted within 15 th and 23 rd September 2021 respectively	Within 30 th September 2021
	For <i>September 2021</i> , to be submitted within 15 th and 23 rd October 2021 respectively	Within 29 th October 2021
	For <i>October 2021</i> , to be submitted within 15 th and 23 rd November 2021 respectively	Within 30 th November 2021
	For <i>November 2021</i> , to be submitted within 15 th and 23 rd December 2021 respectively	Within 30 th December 2021

Specific Business Tax

Tax return	Tax month	Extension deadline (e-filing)
Specific Business Tax	For <i>August 2021</i> , to be	Within 30 th September
Return (Por.Tor. 40)	submitted within 23 rd	2021
	September 2021	
	For <i>September 2021</i> , to	Within 29 th October
	be submitted within	2021
	23 rd October 2021	
	For <i>October 2021</i> , to be	Within 30 th November
	submitted within 23 rd	2021
*The extension shall not include	November 2021	
the filing and payment of Specific Business Tax in respect to the	For <i>November 2021</i> , to	Within 30 th December
transfer of real properties in	be submitted within	2021
commercial manner or for profits, irrespective of the manner in	23 rd December 2021	
which such real properties are acquired.		

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