



Tax & Legal Newsletter

December 2024

Extension of deadlines for filing and payment of taxes for taxpayers in disaster situations

On 27 November 2024, the Thai Ministry of Finance issued a notification (No. 9) to extend the deadlines for return filings, tax payments, and tax remittances for taxpayers required to file tax returns and remit tax to a Thai Revenue Department branch office located in an area that is designated by the government as a disaster-affected zone or emergency disaster relief zone in which normal business operations are disrupted, making it impossible to file tax returns, pay taxes, or remit taxes by the deadline prescribed by the Thai Revenue Code. The prescribed deadlines are extended to 27 December 2024 for taxes due or payable between 16 August 2024 and 26 December 2024, and the extensions are applicable to the following tax forms:

- Withholding tax returns (PND. 1, PND. 2, PND. 3, PND. 53, and PND. 54);
- Half-year personal income tax returns;
- Half-year corporate income tax returns;
- VAT returns (Por.Por. 30 and Por.Por. 36);
- Specific business tax (SBT) returns (Por.Tor. 40); and
- Stamp duty returns (Or.Sor. 4, Or.Sor. 4 Gor, Or.Sor. 4 Kor, and Or. Sor. 9).

Further details are set forth in the notification.

Submission of withholding tax information electronically as from 1 January 2025

On 3 December 2024, the Thai Revenue Department issued a notification from the Director-General of the Thai Revenue Department on income tax (No. 451), requiring all taxpayers obligated to withhold tax to file withholding tax returns, supporting documents, or other relevant statements related to payments of

income subject to withholding tax (except for the offshore withholding tax return (Form PND. 54)) in electronic format through the Thai Revenue Department's electronic system. The notification is effective as from 1 January 2025.

In the event that a person obligated to withhold tax is unable to file electronically, the person must notify the Director-General of the Thai Revenue Department in writing, provide a valid reason for the inability to comply, and submit the written statement along with the tax return to the Thai Revenue Department branch office that has jurisdiction over the location of the taxpayer's establishment.

Further details are set forth in the notification.

Contacts

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, or any member of the [Thailand Tax & Legal team](#).

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