



The measures to mitigate the effects of Covid-19 for limited companies

(As on 19 May 2020)

| List | Normal | New |
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| 1. Corporate Income Tax return (P.N.D.50) | The accounting period of 2019 which has to file within April 2020 to August 2020 | Within 31 August 2020 |
| 2. Corporate income tax return (P.N.D.51) half year tax | The accounting period of 2020 which need to file within April 2020 until September 2020 | Within 30 September 2020 |
| 3. Disclosure form for the company or limited partnership having a mutual relationships under Section 71 bis of the Revenue Code (Disclosure Form) | The accounting period of 2019 which has to file within April 2020 to August 2020 | Within 31 August 2020 |
| 4. Withholding tax under PND.1, PND.2, PND.3 PND.53, PND.54 | For March 2020 which need to file within 7 April 2020 For April which need to file within 7 May 2020 RD e-filing in tax months March-April 2020 May 2020 June 2020 July 2020 August 2020 | Within 15 May 2020 Within 15 May 2020 Within 1 June 2020 30 June 2020 31 July 2020 31 August 2020 30 September 2020 |
| 5. Value Added Tax under Por.Por.30 and Por.Por.36 | For March 2020 which need to file within 15 April 2020 For April which need to file within 15 May 2020 RD e-filing in tax months March-April 2020 May 2020 June 2020 July 2020 August 2020 | Within 23 May 2020 Within 23 May 2020 Within 1 June 2020 30 June 2020 31 July 2020 31 August 2020 30 September 2020 |



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| 6. Special Business Tax under P.T.40 | For March 2020 which need to file within 15 April 2020 For April which need to file within 15 May 2020 RD e-filing in tax months March-April 2020 May 2020 June 2020 July 2020 August 2020 | Within 23 May 2020 Within 23 May 2020 Within 1 June 2020 30 June 2020 31 July 2020 31 August 2020 30 September 2020 |
| 7. Stamp duty under O.S.4, O.S.4Gor and O.S.4Khor | In case need to file within 1 April 2020 until 15 May 2020 | Within 15 May 2020 |
| 8. Financial Statement filing to Department of Business Development | Must be approved the financial statements within 4 months from the end of the accounting period. And submit financial statements within 1 month from the date of approval from the annual general meeting | Can be postponed by reporting a failure, unable to hold a meeting for approval (No time limit) *The meeting can be held by electronics conferencing both domestically and internationally |
| 9. Application form for the use of corporate income tax exemption privileges of the Board of Investment | At least 30 days before the last day of period to file corporate income tax return | Within 31 July 2020 or at least 30 days before the last day of period to file corporate income tax return |
| 10. Personal income tax return (P.N.D.90/91) | Within 31 March 2020 | Within 31 August 2020 |
| 11. Social Security Office | Due date is to be submitted by the 15 th of the following month of receiving payment. 5% contribution rate from both employer and employee | Extend the period for submit contributions for the period March - May 2020 by more 3 months - Salary in March 2020, submit within 15 July 2020 - Salary in April 2020, submit within 15 August 2020 - Salary in May 2020, submit within 15 September 2020 Reducing the contribution rate for 3 months (March - May 2020) - Employer 4% - Employee 1% |
| 12. First filing a report regarding on a person who has specific transaction | Within 31 March 2020 | Within 30 June 2020 |



Reference

1. Notification of Ministry of Finance Subject: Extension of the period for filing and payment of corporate income tax under the Revenue Code (No. 2) dated 31 March 2020
2. Notification of Ministry of Finance Subject: Extension of the period for filing and payment to natural person responsible for paying personal income tax for the assessable income of the tax year 2019 (No. 2) dated 31 March 2020
3. Notification of Ministry of Finance Subject: Extension of the period for filing and payment of tax to the person who is responsible for filing the withholding tax, corporate income tax or payment of Value Added Tax, payment of Special business Tax and the payment of stamp duty (No.2) dated 3 April 2020
4. Notification of the Department of Business Development Re: Measures to support the spread of corona virus disease 2019 or Covid-19, which may affect the meeting of juristic person in 2020 dated 4 March 2020
5. Notification of the Board of Investment No. Por. 3/2563 Re: Extension of the due date for filing applications for rights and benefits of corporate income tax exemption dated 25 March 2020
6. Notification of Ministry of Labour governing on rules, procedures and conditions to reduce the rate of contribution from employer and employee in case of the spread of Coronavirus Disease 2019 (COVID-19) dated 10 April 2020
7. Notification of Ministry of Labour governing on extension the period of filing contribution from the employer and employee B.E.2563 (2020) dated 9 April 2020
8. Notification of Ministry of Finance governing on extension the period to file the first report regarding on a person who has specific transaction to the person who has a duty to report. Dated 2 April 2020
9. Emergency Decree governing on Electronics Conferencing B.E.2563 (2020) dated 19 April 2020
10. News of Ministry of Finance No. 53/2563 dated 12 May 2020 – Revenue Department extends period of e-Filing tax return through Internet so as to assist a business person lowering risk of pandemic of COVID-19