

Topics September 2021

Measures to extend the period for filing tax returns and tax payment via internet system

The Ministry of Finance has issued measures to extend the period for filing tax returns and tax payment via internet system to increase liquidity for supplier affected by the COVID-19 pandemic situation as follows:

The measures to extend the period for filing tax returns and tax payment via internet system for personal income tax according to the Notification of the Ministry of Finance Subject: Extension of period for filing tax returns and tax payment to taxpayer liable to pay personal income tax for assessable income of the tax year B.E. 2564 (2021) dated on 23 August B.E.2564 (2021).

Tax return and Tax payment	The period for filing of tax return	The extended period for filing of tax return via internet system
Half-year personal income tax (Form P.N.D.94) (can pay by installment payment is 3 installments)	30 September B.E.2564 (2021)	30 December B.E.2564 (2021)

The measures to extend the period for filing tax returns and tax payment via internet system for corporate income tax according to the Notification of the Ministry of Finance Subject: Extension of period for filing tax returns and tax payment for corporate income tax under the Revenue Code (No.5) dated on 23 August B.E.2564 (2021).

Tax return and Tax payment	The period for filing of tax return	The extended period for filing of tax return via internet system
Half-year corporate income tax for accounting period year B.E.2564 (2021) (Form P.N.D.51)	3 August B.E.2564 (2021) – 22 September B.E.2564 (2021)	23 September B.E.2564 (2021)
Corporate income tax for accounting period year B.E.2563(2020) (Form P.N.D.50, P.N.D.52, P.N.D.55)	3 August B.E.2564 (2021) – 22 September B.E.2564 (2021)	23 September B.E.2564 (2021)
Financial statements	3 August B.E.2564 (2021) – 22 September B.E.2564 (2021)	23 September B.E.2564 (2021)
Annual report for the company or juristic partnership having a mutual relationship under Section 71 bis of the Revenue Code (Disclosure form)	3 August B.E.2564 (2021) – 22 September B.E.2564 (2021)	23 September B.E.2564 (2021)

The measures to extend the period for filing tax returns and tax payment via internet system for other types of taxes according to the Notification of the Ministry of Finance Subject: Extension of period for filing tax returns and tax payment via internet system (No.6) dated on 23 August B.E.2564 (2021).

Tax return and Tax payment	Tax month	The period for filing of tax return	The extended period for filing of tax return via internet system
Withholding tax (Forms P.N.D.1, P.N.D.2, P.N.D.3, P.N.D.53, P.N.D.54)	August B.E.2564 (2021)	Within the 7 th day of the following month	30 September B.E.2564 (2021)
Value added tax (Form P.P.36)	September B.E.2564 (2021)	Within the 7 th day of the following month	29 October B.E.2564 (2021)
Value added tax (Form P.P.30)	October B.E.2564 (2021)	Within the 15 th day of the following month	30 November B.E.2564 (2021)
Specific business tax (Form P.T.40)	November B.E.2564 (2021)	Within the 15 th day of the following month	30 December B.E.2564 (2021)

The Revenue Department has a measure for companies or juristic partnerships to deduct expenses 1.5 times for the purchase of an Antigen Test Kit for employees.

On 14 September B.E.2564 (2021) the Cabinet has approved the draft of Royal decree about tax measures to encourage companies or juristic partnerships shall expense for the purchase of Antigen Test Kit for employees and the company buy Antigen Test Kit (ATK) for employees for testing COVID-19 can deduct expenses of 1.5 times for support supplier in providing urgent COVID-19 testing kits (Antigen Test Kit) with safety standards as prescribed by the Ministry of Public Health. So that this measure will be effective from the date of the Cabinet's approval until 30 March 30 B.E. 2565 (2022).

The Measures to reduce contributions to the Social Security Fund

On 27 September B.E.2564 (2021), the Government Gazette has published the Ministerial Regulations prescribe the rate of contributions of the Social Security Fund B.E. 2564 (2021) to reduce the contributions which remit to the social security fund for both employers and employees from 5% or maximum contributions around 750 baht, reduced to 2.5% or maximum contributions around 375 baht for a period of 3 months (September-November).