

Topics January 2024

Extension of the deadline for filing Tax returns and paying Taxes via the Internet System

The Ministry of Finance has issued the Notification of the Ministry of Finance regarding on extension of the deadline for filing Tax returns and paying Taxes via the Internet (No. 7) by extending the deadline for filing Tax returns, paying Taxes, and remitting Personal Income Tax, Corporate Income Tax, Withholding Tax, Value Added Tax and Specific Business Taxes, Balance Sheet, Business Account and Profit and Loss Accounts, Income and Expense Accounts, or Income Account before expenses that persons according to Section 3 Sept of the Revenue Code verified and certified during the accounting period, as the case may be. via the Internet network system.

Tax returns form	Original Deadline	Extended Deadline
P.N.D.90, P.N.D.91, P.N.D.95	Within March of the following year	Within 8 th of April of the following year
P.N.D.94	Within September of every year	Within 8 th of October of every year
P.N.D.5 0 , P.N.D.5 2, P.N.D.5 5 , and Balance Sheets, Business Accounts, Profit and Loss Accounts, Income and Expense Accounts, or Income Accounts before Expenses that persons according to Section 3 Sept of the Revenue Code verified and certified during the Accounting period	Within 150days from the last day of the Accounting period	Within 158 days from the last day of the Accounting period
P.N.D.51	Within 2months from the last day of the Accounting period, 6months from the first day of the Accounting period	Within 2months 8 days from the last day of the Accounting period, 6months from the first day of the Accounting period
P.N.D.54	Within 7days from the end of the month in which the Assessable Income is paid or remit the profits out of Thailand	Within 15 days from the end of the month in which the Assessable Income is paid or remit the profits out of Thailand

P.N.D.1, P.N.D.2, P.N.D.3, P.N.D.53	Within 7days from the end of the month in which the Assessable Income is paid	Within 15days from the end of the month in which the Assessable Income is paid.
P.N.D. 1Gor	Within February of the following year	Within 8 th March of the following year
P.N.D.2 Gor P.N.D.3 Gor	Within January of the following year	Within 8 th February of the following year
P.P.30	Within the 15 th of the following month	Within the 23 rd of the following month
P.P.36	Within 7days from the last day of the month in which the purchase of goods or the services was paid.	Within 15 days from the last day of the month in which the purchase of goods or the services was paid.
P.T.40	Within the 15 th of the following month	Within the 23 rd of the following month
Disclosure Form	Within 150days from the last day of the Accounting period	Within 158 days from the last day of the Accounting period