

Item 2 Tax base computation
Amount
1. For tax payment from one half of estimated net profits under Section 67 Bis (1) of the Revenue Code

- (1) **Estimated** gross receipts or gross sales, before deduction of expenses, of current accounting period. 51
- (2) **Less** estimated expenses of current accounting period. 52
- (3) **Remaining** estimated ☐ net profits ☐ net losses. 53-54
- (4) **Less** net losses carried over within 5 years before current accounting period. 55
- (5) **Less** estimated net profits granted exemption by law. 56
- (6) **Estimated** ☐ net profits that must calculate tax ☐ net losses. 57-58
- (7) **One half** of estimated ☐ taxable net profits ☐ net losses. 59-60

2. For tax payment from actual net profits of the first six months of accounting period under Section 67 Bis (2) of the Revenue Code

- (1) ☐ Net profits ☐ Net losses of the first six months of accounting period. 61-62
- (2) **Less** net losses carried over within 5 years before current accounting period. 63
- (3) **Less** net profits granted exemption by law. 64
- (4) ☐ **Taxable actual net profits** ☐ **Net losses**. 65-66

3. For tax payment from gross receipts before deduction of expenses Gross receipts before

deduction of expenses, of the first six months of accounting period. 66.1

No.	Explanation on application of tax rate in tax computation	Amount of net profits	Tax rate(%)
1	General case in accordance with the Royal Decree (No. 42) B.E. 2559	All	20
2	With tax rate reduction		
	(2.1) Companies or juristic partnerships with paid up capital not exceeding 5 million bath on the last day of accounting period and have income from sales/services not exceeding 30 million baht within the accounting year, for net profit incurred from accounting period 2015 which starting on or after 1 January 2015 to accounting period 2016 Until accounting year 2016, ending within or after 31 Dec 2016 in accordance with the Royal Decree (No.530) as amended by the Royal Decree (No.583) and (No.603)	0-300,000 over 300,000	exempted 10
	(2.2) Business that is approved by the Ministry of Energy to operate on oil and fuel trading in accordance with the Royal Decree (No.426)	All	10
	(2.3) Sourcing hub for international production by Royal Decree (No. 518)	All	15
	(2.4) Business of Regional Operating Headquarters in accordance with the Royal Decree (No.405) as amended by the Royal Decree (No.508) and (No.535)	All	10
	(2.5) International headquarter (IHQ) in accordance with the Royal Decree (No.586)	All	10
	(2.6) Business located in Specific Development Zone in accordance with the Royal Decree (No.584)	All	3
	(2.7) Business located in Special Economic Zones in accordance with the Royal Decree (No.591)	All	10
3	Where the Revenue Department approves to pay tax on the basis of gross receipts, business must pay tax at the rate of 5% of gross receipts		
4	Tax exemption case		

Notes for 1 (1.1) ถึง (1.8) , please see more details, in instructions for filling **ภ.จ.ด.51** form.

for further information , please contact **RD Call Center** tel. **1161**