

Item 1 Privileges under investment promotion schemes (If there is more than 1 investment promotion certificates, please provide details.)

1. According to Investment Promotion Certificate No Date Month Year (B.E.) 42-43
2. Business granted privileges under investment promotion schemes (specify)..... **ISIC code** 44

Granted reduction or Granted income tax exemption	For (years)	From: Date /Month /Year	To: Date /Month /Year	
<input type="checkbox"/> (1) Granted reduction of income tax rate to 50% from normal rate		<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	45-47
<input type="checkbox"/> (2) Granted full income tax exemption		<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	
<input type="checkbox"/> (3) Granted partial income tax exemption		<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	
<input type="checkbox"/> (4) Others (specify).....		<input type="text"/> - <input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>	

their businesses that have not been granted privileges under investment promotion schemes (specify).....

Item 2 Taxable income and tax computation
จำนวนเงิน

1. ☐ (1) Taxable net profits ☐ (2) Net losses (from item 3 21.) 48-49
- ☐ (3) Gross receipts before deduction of expenses (for those pay tax on the basis of gross receipts)
2. Tax computation (see explanation on application of tax rate in tax computation below)
- ☐ (1) General Tax Filing
- ☐ (2) With tax rate reduction ☐ (2.1) ☐ (2.2) ☐ (2.3) ☐ (2.4) ☐ (2.5) ☐ (2.6) ☐ (2.7) ☐ (2.8)
- ☐ (3) With permission from RD Tax, Tax can be calculated from Net Income 50-51

Computed tax

3. Less (1) Income tax granted exemption under Royal Decree (No.18) or (No.463) 52
- (2) Income tax granted exemption under Royal Decree (No.300) 53
- (3) Withholding tax and tax paid by other persons 54
- (4) Tax paid under ภ.ง.ด.51 55
- (5) Tax granted tax rate reduction of 50% from normal rate 56
- (6) Tax paid under ภ.ง.ด.50 (for additional filing) 57
- Total** 58-59
4. TAX ☐ Additional tax payable ☐ Excess tax payment 60
5. Plus Surcharge (If any) 61-62
6. Total ☐ Additional tax payable ☐ Excess tax payment

No.	Explanation on application of tax rate in tax computation	Amount of net profits	Tax rate(%)
1	General case according to Act (42) 2016	All	20
2	With tax rate reduction		
	(2.1) A company or juristic partnership which has a paid-up capital not exceeding 5 million baht on the last day of an accounting period AND income from goods and services sold not more than 30 million baht during the accounting period continuously from on or after 1 January 2012 For the accounting period starts on or after 1 January 2015 but no later than 31 December 2016 in pursuant to the Royal Decree (No. 530) amended by Royal Decree (No. 583) and Royal Decree (No. 603)	0 - 300,000 Over 300,000	except 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 (ROH) in accordance with the Royal Decree (No.405) amended by 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
	(2.8) Other business not specified	As prescribed by the law	
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		

Notes for 1 (1.1) ถึง (1.8) , please follow regulations, methodologies and conditions as prescribed by the law, see more details, in instructions for filling ภ.ง.ด.50 form.

- For companies granted privileges under investment promotion schemes (full income tax exemption) or companies granted income tax exemption on taxable net profit in accordance with the law, please fill in items in columns 1 and 3
- For general companies, companies granted reduction of income tax rate or companies granted privileges under investment promotion schemes (reduction of income tax rate), please fill in items in columns 3 only.
- For companies operating both businesses with and without income tax exemption, please fill in items in columns 1, 2 and 3

Item 3 Revenue expenditures, and net profits or losses

	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1. Revenue connected directly with the operation of business			63
2. Less cost of sales or expenses for computation of gross profits (From item 4 9.)			64
3. <input type="checkbox"/> Gross profits <input type="checkbox"/> Gross losses			65-66
4. Plus Other incomes (From item 6 7.)			67
5. Total (3. + 4.) If gross losses (4. - 3.)			
6. Less Other expenses (From item 7 5.)			68
7. Total (5. - 6.) If gross losses (5. + 6.)			
8. Less selling and administrative expenses (From item 8 32.)			69
9. <input type="checkbox"/> Net profit <input type="checkbox"/> Net losses according to profit and loss account			70-71
10. Plus revenues treated as revenues under the Revenue Code			72
11. Plus expenses not treated as expenses under the Revenue Code (From item 9 7.)			73
12. Total (9. + 10. + 11.) If loss (9. - 10. - 11.)			
13. Less revenues granted income tax exemption or expenses that are deductible at a greater amount (From item 10 5.)			74
14. Total (12. - 13.) If loss (12. + 13.)			
15. Less net losses deductible by law (From item 11.)			75
16. Total (14. - 15.) If loss (14. + 15.)			
17. Plus expenses on the part that exceeds 10 % of taxable net profits :			
expenses for educational support			75.1
expenses for learning support and entertainment			75.2
expenses for providing books or e-learning documents for educational institutions			75.3
expenses for claiming privileges for disabled persons			75.4
expenses for teacher and educational personnel development			75.5
expenses for setting up pre-school child development - center under Local Administration			75.6
expenses for professional training programs			75.7
Donations to public education institutions			75.8
Donations to public sports institutions			75.9
Expenses made for Cultural promotion Fund			75.10
18. Plus contributions to public charities on the part that exceeds 2 % of taxable net profits			76
19. Plus expenses for education or sports on the part that exceeds 2 % of taxable net profits			77
20. Total (16.+17.+18.+19.) If loss (16.-17.-18.-19.)			78
21. <input type="checkbox"/> Taxable net profits <input type="checkbox"/> Net losses			

Item 4 Costs of sales or expenses for computation of gross profits

	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1. Remaining goods at the beginning of accounting period			79
2. Purchase of goods			80
3. Manufacturing costs/ Cost of Service (From item 5 17.)			81
4. Goodwill, copyright or other royalties			82
5. Other expenses in purchase of goods			83
6. Total 3. to 5.			
7. Total (1. + 2. + 6.)			
8. Less remaining goods at the end of accounting period			84
9. cost of sales or expenses for computation of gross profits (7. - 8.)			85

Item 5 Manufacturing Costs /Cost of Service

	① Business granted income tax exemption	② Business liable for income tax	③ Total	
1. Raw materials and remaining stocks at the beginning of accounting period				86
2. Purchase of raw materials and stocks				87
3. Other expenses for the purchase of raw materials and stocks				88
4. Total 1. to 3.				
5. Less Raw materials and remaining stocks at the end of accounting period				89
6. Cost of used raw materials and stocks (4. – 5.)				90
7. Remaining work or goods in process at the beginning of accounting period				91
8. Salaries and labor expenses				92
9. Goodwill, copyright or other royalties				93
10. Fuel or energy expenses				94
11. Container and packaging expenses				95
12. Wear and tear and depreciation expenses				96
13. Other manufacturing / Servicing expenses				97
14. Total 8. to 13.				
15. Total (6. + 7. + 14.)				
16. Less remaining work or goods in process at the end of accounting period				98
17. Manufacturing costs / Cost of Service (15. – 16.)				99

Item 6 Other Incomes

	① Business granted income tax exemption	② Business liable for income tax	③ Total	
1. Profits from alienation of property				100
2. Profits from currency exchange rate				101
3. Interest received				102
4. Dividends or shares of profits				103
5. Tax reimbursement				104
6. Revenue other than 1. to 5.				105
7. Total 1. to 6.				

Item 7 Other Expenses

	① Business granted income tax exemption	② Business liable for income tax	③ Total	
1. Losses from alienation of properties				106
2. Losses from currency exchange rate				107
3. Financial Costs				108
4. Expenses other than 1. to 3.				109
5. Total 1. to 4.				

Item 8 Selling and administrative expenses

	① Business granted income tax exemption	② Business liable for income tax	③ Total	
1. Personnel expenses				110
2. Directors' fees				111
3. Electricity, water, and telephone expenses				112
4. Fare and travelling and accommodation expenses				113
5. Freight, and transportation expenses				114
6. Rent				115
7. Repair expenses				116
8. Entertainment expenses				117
9. Commission, advertisement and sales promotion expenses				118
10. Specific business tax (<i>local tax inclusive</i>)				119
11. Other taxes				120
12. Interest paid				121
13. Accounting service fees				121.1
14. Audit fees				122
15. Expenses for educational support				122.1
16. Expenses for learning support and entertainment				122.2
17. Expenses for providing books or e-learning documents for educational institutions				122.3
18. Expenses for claiming privileges for disabled persons				122.4
19. Expenses for teacher and educational personnel development				122.5
20. Expenses for setting up pre-school child development center under Local Administration				122.6
21. Expenses for professional training programs				122.7
22. Donations to public education institutions				122.8
23. Donations to public sports institutions				122.9
24. Expenses made for Cultural Promotion Fund				122.10
25. Contributions to public charities				123
26. Expenses for education or sports				124
27. Consultancy service fees				125
28. Other fees				126
29. Bad debts				127
30. Wear and tear and depreciation of assets				128
31. Expenses other than 1. to 30.				129
32. Total 1. to 31.				

Item 9 Expenses not treated as expenses under the Revenue Code

	① Business granted income tax exemption	② Business liable for income tax	③ Total	
1. Corporate income tax				130
2. Entertainment expenses				131
3. Bad debts				132
4. Reserves				132.1
5. Expenses from Item 8. and 15. to 23.				133
6. Expenses not treated as other expenses				134
7. Total 1. to 6.				

2 Business liable for income tax

3
Total

- 135

- 136

- 136.1

- 1362

- 1363

- 1264

- 100%

- 136.6

- 100.5

- _____

- 100.0

- 100 10

- 100 11

- 126 19

- 196 19

- _____

- 1

- 2

- 1

- 7

- 1

- 1

- U

- 1

- 4

- 1

Net losses adjusted under the Revenue Code and carried over for a period that does not exceed 5 accounting periods before the current accounting periods, or Net losses before the current accounting periods that are deductible under other laws

Business granted income tax exemption

Business liable for income

Net losses

Net profits

Net losses

From..... To.....

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Item 12 Details of assets, liabilities, and shareholders' /partners' equity**Amount****Assets****1. Current assets**

- (1) Cash and deposits at financial institution(s)
- (2) Trade account receivable - net
- (3) Remaining goods
- (4) Other current assets (other than specified in (1) to (3))

140

141

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2. Non -Current assets

- (1) Long-term loans to related individuals or companies /directors /shareholders and employees
- (2) Land and building after deduction of wear and tear and depreciation costs
- (3) Other properties after deduction of wear and tear and depreciation costs
- (4) Rental rights and/or rights in use of properties
- (5) Other non current assets (other than specified in (1) to (4))

144

145

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Total assets**Liabilities and shareholders' / partners' equity****1. Current liabilities**

- (1) Bank overdrafts and short-term loans from financial institution(s)
- (2) Trade account payables
- (3) Loans
- (4) Other current liabilities (other than specified in (1) to (3))

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2. Non - Current liabilities

- (1) Long-term loans
- (2) Other non current liabilities

153

154

Total liabilities**3. Shareholders' / Partners' equity : Authorized share capital**
 Baht

155

- (1) Issued and paid up share capital

156

- (2) Others

157

- (3) ☐ Retained profits ☐ Retained losses

158-159

Total shareholders' / partners' equity

160

Total liabilities and shareholders' / partners' equity

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Details of attachments P.N.D. 50

1. Balance sheet	Number.....Copies	Number.....Pages	162.1
2. Operating account and profit and loss account	Number.....Copies	Number.....Pages	162.2
3. Cash flow account	Number.....Copies	Number.....Pages	162.3
4. Annual Report (For Social Enterprise)	Number.....Copies	Number.....Pages	162.4
5. Report of auditor		Number.....Pages	162.5
- For the report from Certified Public Account			
<input type="checkbox"/> (1) No conditions <input type="checkbox"/> (2) Conditions applied <input type="checkbox"/> (3) No comments <input type="checkbox"/> (4) Not correct			162.6
- For the report from auditor and account approval			
<input type="checkbox"/> (5) No exceptions <input type="checkbox"/> (6) Exceptions applied			162.7
Remarks: Report of auditor and account approval is used for Registered Partnership with capital less than 5 million baht, asset no more than 30 million and total income is no more than 30 million only			
6. Others (please specify)	Number.....Copies	Number.....Pages	162.8
.....	Number.....Copies	Number.....Pages	162.9
.....	Number.....Copies	Number.....Pages	162.10

Declaration Statement of Director or Partner or Manager

Name (company or juristic partnership)

For accounting period starting from Date Month Year to Date Month Year

I wish to declare the preration of the company or juristic partnership as follows:

1. Sale of goods, services , or properties , provision of loans , or rental of properties without consideration or with consideration that is substantially lower than the market price.

☐ Yes, we have because 163

☐ No, we do not have.

2. Purchase of properties including expenses connected to the purchase, and service charge at a price that is substantially more than realistic situation.

☐ Yes, we have because 164

☐ No, we do not have.

3. Establishment of debtors or creditors that are invisible, or visible but the number is substantially more than realistic situation.

☐ Yes, we have because 165

☐ No, we do not have.

4. Business with net losses for more than 3 consecutive accounting periods, that is expanding.

☐ Yes, we have because 166

☐ No, we do not have.

5. Have you proceeded and completed the withholding tax and remittance process for the business?

☐ Yes, we have

☐ No, we have because 167

I hereby certify that the particulars given above are correct and complete in all respects.

Signature.....

(.....)

Position.....

Signature.....

(.....)

Position.....

Date Month Year (B.E.)

For tax Auditor

I have examined the particulars given above in the declaration statement of director, partner or manager and have the following opinions:

1. they are true. In addition, further opinion is provided as follows: 168

2. Other cases 169

Signature..... Tax Auditor

(.....)

Date Month Year (B.E.)

Warning

- Tax auditors must comply with the Notification of the Director General of the Revenue Department on the audit and certification of accounts with respect to the regulations relating to the establishment of regulations on the audit and certification of accounts under section 3 septem of the Revenue Code. Otherwise, they are considered to commit offence and must face punishment under the Revenue Code.
- Accountants must produce correct account in accordance with the Accounting Royal Act B.E.2543. If they violate the provisions, they are considered to commit offence and must face both commercial and /or criminal punishment under the Accounting Royal Act B.E.2543.