



# Income Tax Return for Companies or Juristic Partnerships

under section 68 and section 69 of the Revenue Code  
For Accounting Period commencing on or after 1 January 2014

ภ.ง.ด.50

## Company or Juristic Partnership

Taxpayer Identification Number

Name

(Please clearly specify: Company Limited, Public Company Limited, Partnership Limited, etc.)

Office address : Building  Room No  Floor No

Village  No.  Moo  Soi/Lane

Road  Sub-District

District  Province

Post Code  Tel.

Website

## Status of Companies or Juristic Partnerships

- ☐ (1) Companies or partnerships established under Thai law that are not companies or partnerships under (2) or (3)
- ☐ (2) Companies listed with the Securities Exchange of Thailand
- ☐ (3) Companies listed with the New Securities Exchange of Thailand
- ☐ (4) Companies or partnerships established under foreign law and carrying on business in Thailand
- ☐ (5) Other juristic persons established under foreign law
- ☐ (6) Business of foreign governments or organisations of foreign governments
- ☐ (7) Joint ventures
- ☐ (8) Business that is exempted from income tax on international sea transport of goods
- ☐ (9) Business that is exempted from income tax on Reduced Greenhouse Gas Emission Project
- ☐ (10) International Procurement Center
- ☐ (11) Regional operating headquarters
- ☐ (12) Business that is approved by the Ministry of Energy to operate on oil and fuel trading
- ☐ (13) Business that is located in Specific Development Zone

## Additional Tax Payment

Amount  Baht  Satang

## Additional Tax Payment

Amount  Baht  Satang

## Request For Tax Refund

I wish to request refund for excess tax payment

Signature

()

Position

Signature

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Position

Filing Date : Date  Month  Year (B.E.)



## Accounting Period

From: Date  Month  Year (B.E.)

To: Date  Month  Year (B.E.)

☐ (1) Ordinary filing ☐ (3) Advanced filing

☐ (2) Additional filing: No. of  Time (s)

## Operation of Business

(please state type of business in order of importance on the basis of sales or revenue derived from the operation of business.)

1.

For officials ISIC CODE

2.

For officials ISIC CODE

3.

For officials ISIC CODE

## Certification Statement of Director, Partner, or Manager

I have examined the particulars in ภ.ง.ด. 50 form, balance sheets, operating account and profit and loss account as attached herewith. I hereby certify that they are correct, complete and true and are supported by complete and correct accounting documents. I have not omitted any other businesses undertaken. In addition, I have given explanation as well as accounting and tax information truthfully and completely to the appointed tax auditors who certified all of the aforementioned documents and information



Signature

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Position

Signature

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Position

Filing Date : Date  Month  Year (B.E.)

Tax personal Identification No (of tax auditor)

Name of Tax Auditor

Registration No.

Report Date of Tax Auditor: Date  Month  Year (B.E.)

Taxpayer Identification Number (of tax audit office)

Tax personal Identification No (of accounting personnel)

Name of Accounting Personnel

Taxpayer Identification Number (of tax audit office)

Warning Please declare items in the tax form truthfully and completely. Declaring false information for tax evasion purpose is considered to commit offence and must face punishment under the Revenue Code.

## 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. )    ISIC code      

2. Business granted privileges under investment promotion schemes (specify).....

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"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<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="text"/>	<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="text"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

## Item 2

## Taxable income and tax computation

Amount

1. ☐ (1) Taxable net profits ☐ (2) Net losses (from item 3 21.)☐ (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) With tax rate reduction ☐ (1.1) ☐ (1.2) ☐ (1.3) ☐ (1.4) ☐ (1.5) ☐ (1.6)☐ (2) Where the Revenue Department approves to pay tax on the basis of gross receipts

## Computed tax

3. Less (1) Income tax granted exemption under Royal Decree (No.18) or (No.463)

(2) Income tax granted exemption under Royal Decree (No.300)

(3) Withholding tax and tax paid by other persons

(4) Tax paid under **ก.ร.ด.51**

(5) Tax granted tax rate reduction of 50% from normal rate

(6) Tax paid under **ก.ร.ด.50** (for additional filing)4. Tax ☐ Additional tax payable ☐ Excess tax payment

5. Plus Surcharge (if any)

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)	With tax rate reduction		
	(1.1) Companies include companies that listed securities with the Securities Exchange of Thailand for the accounting period that began between 1 January 2013 and 31 December 2014 in accordance with the Royal Decree (No.530) as amended by the Royal Decree (No.555)	All	20
	(1.2) Companies or juristic partnerships with paid up capital not exceeding 5 million bath on the last day of accounting period and have income from sailing goods and services during account period continuously not more than 30 million baht, for net profit incurred during the accounting period that began on or after 1 January 2012 in accordance with the Royal Decree (No.530) as amended by the Royal Decree (No.555) and (No.564)	0 - 300,000 Over 300,000 - 1,000,000 Over 1,000,000	except 15 20
	(1.3) Business of Regional Operating Headquarters in accordance with the Royal Decree (No.508) and (No.535)	All	10
	(1.4) Export - Import business approved by the Ministry of Energy to operate on oil and fuel trading in accordance with the Royal Decree (No.426)	All	10
	(1.5) Business located in Specific Development Zone in accordance with the Royal Decree (No.566)	All	3
	(1.6) Business of International Procurement Center in accordance with the Royal Decree (No.518)	All	15
(2)	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) to (1.6) , please follow regulations, methodologies and conditions as prescribed by the law, see more details, in instructions for filling **ก.ร.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				
2. Less cost of sales or expenses for computation of gross profits (From item 4 9.)				
3. <input type="checkbox"/> Gross profits <input type="checkbox"/> Gross losses				
4. Plus Other incomes (From item 6 7.)				
5. Total (3. + 4.) If gross losses (4. - 3.)				
6. Less Other expenses (From item 7 5.)				
7. Total (5. - 6.) If gross losses (5. + 6.)				
8. Less selling and administrative expenses (From item 8 31.)				
9. <input type="checkbox"/> Net profit <input type="checkbox"/> Net losses according to profit and loss account				
10. Plus revenues treated as revenues under the Revenue Code				
11. Plus expenses not treated as expenses under the Revenue Code (From item 9 7.)				
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.)				
14. Total (12. - 13.) If loss (12. + 13.)				
15. Less net losses deductible by law (From item 11)				
16. Total (14. - 15.) If loss (14. + 15.)				
17. Plus expenses for educational support				
expenses for learning support and entertainment				
expenses for providing books or e-learning documents for educational institutions				
expenses for claiming privileges for disabled persons				
expenses for teacher and educational personal development				
expenses for setting up pre-school child development center under Local Administration				
expenses for professional training programs				
expenses for contribution to Educational institutions				
expenses for contribution to Sport organization				
on the part that exceeds 10 % of taxable net profits				
18. Plus expenses for promoting sports schemes				
on the part that exceeds 20 % of taxable net profits				
19. Plus contributions to public charities				
on the part that exceeds 2 % of taxable net profits				
20. Plus expenses for education or sports				
on the part that exceeds 2 % of taxable net profits				
21. Total (16. + 17. + 18. + 19. + 20.) If loss (16. - 17. - 18. - 19. - 20.)				
22. <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				
2. Purchase of goods				
3. Manufacturing / Servicing costs (From item 5 17.)				
4. Goodwill, copyright or other royalties				
5. Other expenses in purchase of goods				
6. Total 3. to 5.				
7. Total (1. + 2. + 6.)				
8. Less remaining goods at the end of accounting period				
9. cost of sales or expenses for computation of gross profits (7. - 8.)				

Item 6	Other Incomes	1 Business granted income tax exemption	2 business liable for income tax	3 Total
1. Profits from alienation of property				
2. Profits from currency exchange rate				
3. Interest received				
4. Dividends or shares of profits				
5. Tax reimbursement				
6. Revenue other than 1. to 5.				
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				
2. Losses from currency exchange rate				
3. Interest paid				
4. Expenses other than 1. to 3.				
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			
2. Directors' fees			
3. Electricity, water, and telephone expenses			
4. Fare and travelling and accommodation expenses			
5. Freight, and transportation expenses			
6. Rent			
7. Repair expenses			
8. Entertainment expenses			
9. Commission, advertisement and sales promotion expenses			
10. Specific business tax (local tax inclusive)			
11. Other taxes			
12. Interest paid			
13. Accounting service fees			
14. Audit fees			
15. Expenses for educational support			
16. Expenses for learning support and entertainment			
17. Expenses for providing books or e-learning documents for educational institutions			
18. Expenses for claiming privileges for disabled persons			
19. Expenses for teacher and educational personnel development			
20. Expenses for setting up pre-school child development center under Local Administration			
21. Expenses for professional training programs			
22. Expenses for contribution to educational institutions			
23. Expenses for promoting sports schemes			
24. Contributions to public charities			
25. Expenses for education or sports			
26. Consultancy service fees			
27. Other fees			
28. Bad debts			
29 Wear and tear and depreciation of assets			
30. Expenses other than 1. to 29.			
31. Total 1. to 30.			

## 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			
2. Entertainment expenses			
3. Bad debts			
4. Reserves			
5. Expenses from Item 8. and 15. to 20.			
6. Expenses not treated as other expenses			
7. Total 1. to 6.			

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

[illegible]

## 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))


## 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))


Total assets

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## 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))


## 2. Non - Current liabilities

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


Total liabilities

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

- (1) Issued and paid up share capital  
 (2) Others  
 (3) ☐ Retained profits ☐ Retained losses


Total shareholders' / partners' equity

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Total liabilities and shareholders' / partners' equity

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## Details of attachments P.N.D. 50

1. Balance sheet	Number.....	Copies	Number.....	Pages
2. Operating account and profit and loss account	Number.....	Copies	Number.....	Pages
3. Cash flow account	Number.....	Copies	Number.....	Pages
4. Others (please specify) .....	Number.....	Copies	Number.....	Pages
.....	Number.....	Copies	Number.....	Pages
.....	Number.....	Copies	Number.....	Pages

### 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 .....  
☐ 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.....  
☐ 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.....  
☐ No, we do not have.
4. Business with net losses for more than 3 consecutive accounting periods, that is expanding.  
☐ Yes, we have because.....  
☐ 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 not because . .....  
 .....

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

Signature .....

(.....)

Position .....

Date   Month   Year (B.E. )

Signature .....

(.....)

Position .....

### 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: .....

2. Other cases .....

Signature .....Tax Auditor

(.....)

Date   Month   Year (B.E. )

### Warning

1. 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.
2. 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.