



# Revenue Department News

**News No.** : 21/2014

**Date** : 7<sup>th</sup> March 2014

**Subject** : The Revenue Department reminds Vat registration for a couple owning a business and earning the annual incomes more than 1,800,000 Baht

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The Revenue Department reminds that a couple running a business and earning the incomes has to jointly register for VAT if the business is subject to VAT and has the annual incomes more than 1,800,000 Baht. The couple is deemed to be one tax entity under section 77/1(5) section 77/2 section 82 and section 85/1 of the Revenue Code (In addition, an activity considered as business cooperation of the couple who earns the incomes depends on its fact). The VAT registration is different from Personal Income Tax payment under section 57 Sex of the Revenue Code permitting a wife to file a separate tax return from a husband.

For further information, please visit [www.rd.go.th](http://www.rd.go.th) and go to Reference > Revenue Code > Legal provisions of the Revenue Code > Chapter 3 Income Tax > Chapter 4 Value Added Tax or the Revenue Offices nationwide and RD Call Center 1161.

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