



# Revenue Department News

News No. : 27/2012  
Date : 19<sup>th</sup> March, 2012  
Subject : Assessable income threshold for tax filing of P.N.D. 90 and P.N.D. 91

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The Revenue Department has specified assessable income threshold for tax filing of natural persons, ordinary partnerships, non-juristic body of persons and community enterprises. The following individuals and entities are required to file Personal Income Tax returns (P.N.D. 90 or P.N.D. 91) for income earned in the tax year 2011 within April 2, 2012 irrespective of whether there is tax due:

1. A person who has no spouse and earns assessable income of more than 30,000 Baht,
2. A person who has a spouse and each or both earn assessable income of more than 60,000 Baht,
3. An undistributed estate of the deceased with assessable income of more than 30,000 Baht,
4. An ordinary partnership or a non-juristic body of persons with assessable income of more than 30,000 Baht, and
5. A community enterprise in accordance with the Community Enterprise Promotion Act B.E. 2548 (A.D. 2005) with a form of business ownership as an ordinary partnership or a non-juristic body of persons and earns assessable income of more than 1,800,000 Baht.

The Revenue Department spokesperson Jitmanee Suwannapool, the Deputy Director-General, stated that “during the filing period of Personal Income Tax returns, P.N.D. 90 and P.N.D. 91, the Revenue Department is offering individuals various channels for tax filing, including the RD website at [www.rd.go.th](http://www.rd.go.th), Area Revenue Branch Offices and Siam Commercial Bank (SCB) to encourage every subjected individual and entity to file tax returns within the due date of April 2, 2012. Any further queries, please contact RD Call Center from 8.30 – 20.00 hrs. on official working days and from 8.30 – 16.30 hrs. on Saturday”

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