



Revenue Department News

News No. : 29/2013
Date : 25th January 2013
Subject : Amendment to personal income tax filing for spouses

The Revenue Department has amended the rules of personal income tax filing for married couples. The new rules apply for the income received in the taxable year 2012 onwards. This is the first time that the Revenue Department allows each spouse to choose to file in his or her personal income tax return separately, separately only employment income or filing jointly.

When filing separately and the couple cannot identify whose income it is, husband and wife must include one half of such income in their own return. However, if the unidentified income is income under Section 40(8) (e.g. income derived from business, commerce, transport, etc.), the couple can the agreed upon proportion of such income provided that the combined income remains the same. If the proportion is disagreeable, each of them must include one half of such income in their own return. There are 3 deductions that spouses are well-off, that is, child allowance of THB 15,000 per child and per spouse (the combined amount of THB 30,000 per child), child education allowance of THB 2,000 per child per spouse (the combined amount of THB 4,000 per child), and home mortgage interest allowance of THB 100,000 per spouse (the combined amount of THB 200,000).

Ms. Jitmanee Suwannapool, Principle Advisor on Tax Base Management as the Revenue Department Spokesperson, stated that “It is the time for personal income tax return filing. If you choose to file in the paper return form Por.Ngor.Dor.90 and Por.Ngor.Dor.91 for the taxable year 2012, the deadline for filing is Monday 1st April 2013. Alternatively, you can file in electronically of which the deadline is automatically extended to Tuesday 9th April 2013. The Revenue Department encourage e-filing because it is fast, convenient and available 24 hours everyday. Payments can be made through credit cards of participating banks (i.e. Siam Commercial Bank, Kasikorn Bank, Bangkok Bank and Krungthai Bank) which would extend your actual payment to 45 – 51 days, thereby improve your cash flow”.

The spokesperson stated further that “Our experience has shown that the most common mistake in filing personal income tax return is income understatement. The Revenue Department can easily crosscheck with the withholding of income by the payor. Therefore, taxpayers should keep their withholding tax certificate. For parental care allowance, only one child can claim for the deduction. These mistakes can lead to the interest in the rate of 1.5 percent per month because the Thai personal income tax system is self-assessment”.

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