



# Revenue Department News

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Subject : Taxation of public performers

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Dr.Satit Rungkasiri, Director-General of the Revenue Department, referred to the recent news on an actor being accused of tax evasion and said that “When actors receive their income, the payer shall withhold 5% of the amount paid and remit the Revenue Department within 7th day of the month following the month of payment. At the end of the year, the actors shall include all income in the year-end tax filing and the amount withheld can be used to offset the amount of tax due.”

Dr.Satit Rungkasiri, Director-General of the Revenue Department, further stated that “In the computation of the year-end personal income tax, expenses shall be deducted from the total income. As stipulated by the revenue laws, those expenses may be actual expenses or lump sum expenses. After deducting qualifying allowances from the remaining balance, the progressive personal income tax rate shall be applied to the net income to arrive at the amount of tax payable. The amount withheld shall then be used as a credit to offset the amount of tax due.”

The Director-General continued to say that “In the case that a taxpayer evades tax by claiming that the income is paid in the name of another person and causes an incorrect amount of withholding tax, the payer and the receiver of income shall be jointly liable. If the actor receives the income in August, the paying company shall remit the amount of tax withheld to the Revenue Department within 7<sup>th</sup> September. The Revenue Department will then prosecute the tax evasion scheme immediately after. Additionally, if the year-end personal income tax filing is still incorrect, the Revenue Department will pursue the legal actions against both of them again. Even if the income is paid in the name of another person, the real income receiver shall still be liable to tax. If the payer assist another person to evade tax, the payer shall also be liable as well.

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