

Revenue Department News

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Subject: The Revenue Department held a seminar on the taxation for public performers

Today (5th September 2012), the Revenue Department held a seminar on "taxation for public performers" which was presided over by Dr.Satit Rungkasiri, Director-General of the Revenue Department, at Pra-utain Conference Room 1, the Revenue Department Headquarter. The goal of the seminar is to raise awareness of tax obligations for public performers and related persons as the Revenue Department believes that by paying the correct amount of tax, these performers can be a good role model. The Revenue Department has offered its clients with many channels of service such as phone enquiries via RD Call Center 1161 or free-of-charge tax seminars.

Dr.Satit Rungkasiri, Director-General, stated that "When public performers receive compensations, the payer of income must withhold tax at the rate of 5%. However, the income must also be included the year-end personal income tax filing. The amount withheld shall then be used as a credit to offset the amount of tax due."

Director-General, further stated that "The Revenue Department has assigned the Center of Investigating and Tracking Non-Compliance Business to analyze the data on withholding tax of public performers. The information forms the submitted withholding tax forms will be compared with the year-end tax filing. If the information is inconsistent or incorrect, the Center of Investigating and Tracking Non-Compliance Business will forward the information to the related operating unit or Area Revenue Office. When the operating unit receives the information, the contract between the public performer and the hirer shall be examined to crosscheck if the tax filing is complete. The operating unit shall also examine whether the law office or accounting office that provide accounting services to the public performers assisted in the tax evasion. Additionally, if the payer of income incorrectly withholds tax, either by withholding an incorrect amount or withholding from an incorrect person, the payer of income shall be subject to punishment while the payment cannot be deducted as an expense."

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