



Revenue Department News

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Subject : Tax payment guideline for flood effected victims

The severe flood that caused widespread havoc to individuals and businesses urged the Revenue Department to relax tax filing date for individuals and businesses in affected region. The Revenue Department consequently proposed the Ministry of Finance to grant permission for such tax filing extension allowance to alleviate suffering. Details of relaxation packages are as follows :

1. Extension of tax filing date

1.1 The Ministry of Finance has granted tax filing extension date to people in affected area to 30th December, 2011.

- Regional Revenue Office (RRO) 4 include

- 1) All Area Revenue Branch Offices (ARBOs) under supervision of Ayuthaya 1 and 2, Chainat, Singburi, Angthong, Uthaitani, Lopburi, Pratumthani 1 and 2, Nonthaburi Area Revenue Office (ARO)
- 2) ARBO under supervision of Saraburi, Kangkoi, Banmor, Saohai, Donpud, Nongdone, Chalermprakiet

- Regional Revenue Office 6 include Banglane ARBO under supervision of Nakornpratom 1 ARO

- Regional Revenue Office 7 include

- 1) ARBO under supervision of Sukhothai, Sawankaloak, Srisamrong
- 2) ARBO under supervision of Nakornsawan, Ta tako, Groagpra, Banpodpisai, Chumsang, Ladyao, Payuhakiri, Takle and Gaoleow
- 3) ARBO under supervision of Pitsanuloak, Bangrakam, Bangkratum, Nuanmaprang, Wungton, Prompiram
- 4) All ARBOs under supervision of Pichit ARO

- Regional Revenue Office 8 include

- 1) ARBO under supervision of Chiangmai 1 and 2, Hangdong, Sarapee, Hord, Maejam
- 2) ARBO under supervision of Fang and Sunsai

- Regional Revenue Office 9 include; Warinchumrab ARBO under supervision of Ubonrachatanee ARO

- **Regional Revenue Office 10** include; Dansai ARBO under supervision of Loei ARO

1.2 The Revenue Department has also proposed tax relief package seeking for approval by the Minister of Finance for affected area in Bangkok or other provinces. People or business in affected area below can file their tax return by 30th December, 2011 with exception for corporate income tax return which supposed to be filed in August - December 2011 will be extended to 29th February, 2011.

- **Regional Revenue Office 1** include

- 1) Jatujak ARBO under supervision of Bangkok ARO 7
- 2) Bangkhen ARBO under supervision of Bangkok ARO 8
- 3) Laksee ARBO under supervision of Bangkok ARO 9

- **Regional Revenue Office 2** include: all ARBOs under supervision of Bangkok ARO 21

- **Regional Area Revenue Office 3** include:

- 1) All ARBOs under supervision of Bangkok ARO 25
- 2) All ARBOs under supervision of Bangkok ARO 26
- 3) Bangkok noi ARBO under supervision of Bangkok ARO 30

- **Regional Revenue Office 6** include: all ARBOs under supervision of Nakhonratchasima 1 and 2, Samutsakorn 1 and 2, Supanburi ARO

1.3 Business operators with its branch in affected area that file VAT and SBT, will not need to file such tax returns in its affected branches, As for affected branch, tax returns filing is extended to 30th December, 2011 without fine or surcharge imposed

1.4 For business operators that are permitted to keep documents outside the business premises and the place of storage got affected by severe flood that obstructed its tax filing, such businesses can file their tax returns by 30th December, 2011

1.5 For business operators that do not fall in all above categories must file letter of request for extension to Area Revenue Office (ARO) or Bureau of Large Business Tax Administration (LTO) that oversees its operation for extension permission

1.6 The Revenue Department also accept tax filing in other Area Revenue Office to alleviate their compliance burden

2. **Incase where tax related documents has been lost or damaged by flood**, the Revenue Department urges business operators to report this matter to the police as a prove of lost or damaged of accounting documents. Should problem arise in practice, please report this to Area Revenue Office or LTO.

3. Damage to property or lost of asset, if business operator do not have these assets insured, business operators can booked such expense as cost immediately. However if such assets had been insured and remunerations have been paid for the damage business operators will receive Corporate Income Tax (CIT) exception only for the value of the cost of asset where depreciation has been deducted.

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