



Revenue Department News

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Subject : The extension of time for submitting a tax return of the entrepreneur entitled to the Royal Ordinance regarding the Revenue Tax Exception and to Support the Operation under the Revenue Code B.E. 2558 (2015)

Mr.Somchai Saengratmaneedet, Deputy Director-General Acting the Revenue Department's Spokesperson revealed that "According to the submission of a tax return of the entrepreneur entitled to the Royal Ordinance regarding the Revenue Tax Exception and to Support the Operation under the Revenue Code B.E.2558 (2015) during January 2015 to March 2016, the entrepreneur will enjoy the prolonged period approved by Finance Minister until 30th June 2016, as a result, there will not be liability for fine and surcharge according to the revenue code. The beneficiary has to, however, complete these conditions;

1. Being a company or juristic partnership who registers as the entrepreneur entitled to the Royal Ordinance regarding the Revenue Tax Exception and to Support the Operation under the Revenue Code B.E. 2558 (2015) within 15th March 2016

2. Being intended to file tax return or tax form as follows:

(1) Withholding tax, namely Form WHT No.1, Form WHT No.2, Form WHT No.3, Form WHT No.53 and Form WHT No.54

(2) Value Added Tax, namely Form VAT No.30 and Form VAT No.36

(3) Specific Business Tax, namely Form SBT No.40

(4) Stamp Duty, namely Form Stamp Duty No.4 A and Stamp Duty No.4 B

Failing to file or filing incorrect tax return or tax form regardless of whether or not the entrepreneur is being audited, except in the case of issuance of assessment notification, shall be liable to fine and surcharge from an authoritative assessment.

For more information, please contact the Revenue Offices nationwide or RD Call Center: 1161 or RD website : www.rd.go.th

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