



Revenue Department News

News No. : 24/2017
Date : 27th June 2017
Subject : Deadline for company that joined single account scheme and will not be subject to backward tax examination must file P.N.D. 50 for the year 2015 within 30th June 2017

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According to the Royal Ordinance regarding the Revenue Tax Exception and to Support the Operation under the Revenue Code B.E.2558 (2015), a company or juristic partnership who has registered as the entrepreneur under the Royal Ordinance regarding the Revenue Tax Exception and to Support the Operation under the Revenue Code B.E.2558 (2015) shall be granted exemption of tax audit, interrogation, tax assessment or notification to make tax payment and criminal liability under the Revenue Code, without backward tax examination. However, this entrepreneur has to comply with legal rules and conditions. In particular, one condition is tax return filing and tax payment for the accounting period with last due filing date on or after 1st January 2016.

Mr. Somchai Saengratmaneedet, Deputy Director-General, Acting Principal Advisor on Strategic Tax Administration (Energy Industry), Spokesperson of the Revenue Department, informed that “a company or juristic partnership who has registered in single account scheme which shall be granted exemption of tax audit, interrogation, tax assessment or notification to make tax payment and criminal liability under the Revenue Code, without backward tax examination. Any company that has not yet filed P.N.D 50 for accounting period 2015 is reminded to file P.N.D. 50 within 30th June 2017. After deadline, if the officer finds that the company has not filed P.N.D. 50 for accounting period 2015, the Director-General will proceed with the revocation of such benefits from the Royal Ordinance. The officer shall have the authority to perform tax audit, interrogation, tax assessment or notification to make tax payment and criminal liability under the Revenue Code. Such action may be made for the income derived before the accounting period 2016 or any tax base, income or criminal liability derived before 1st January 2016. However, this is not the deadline extension for filing P.N.D. 50 for the accounting period 2015.”

Companies can further read the details from Revenue Department Notification Tax Exception and Operation support under the Revenue Code according to the laws in Tax Exception and Operation support under the Revenue Code (No.7), 23rd June 2017. Otherwise, please contact any Area Revenue Office nationwide or RD Intelligence Call Center Tel. 1161.

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