



# Revenue Department News

**News No.** : 31/2017

**Date** : 7<sup>th</sup> September 2017

**Subject** : The Revenue Department Reminds Taxpayers of 2017 Half Year Personal Income Tax (P.N.D. 94) Filing Season

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The Revenue Department advises taxpayers who have the obligation to file half year Personal Income Tax Return (P.N.D.94) to submit their tax returns within 30<sup>th</sup> September 2017. For those who file the tax returns on internet, the deadline is on 8<sup>th</sup> October, 2017.

**Mr. Somchai Saengratmaneedet, Principal Advisor on Strategic Tax Administration (Energy Industry) and Spokesperson of the Revenue Department** informed that, “A person required to file a half year personal income tax return is one who receives assessable income under section 40(5) - (8) of the Revenue Code; namely income derived from rent of property; liberal professions including arts of healing, engineering, accounting, laws; a contract of work where the contractor has to provide essential materials besides tools, business, commerce, agriculture, industry, transport; any sale of immovable property for commercial purpose or for profits, and other commerce income including public entertainers. Taxpayers shall declare their incomes received between 1<sup>st</sup> January 2017 and 30<sup>th</sup> June 2017 and calculate taxes accurately. The filing period starts from now to 30<sup>th</sup> September 2017. For those submitting tax returns online via [www.rd.go.th](http://www.rd.go.th) will get an extension of filing and tax payment for 8 days till 9<sup>th</sup> October 2017. (8<sup>th</sup> October 2017 is a public holiday)”.

Spokesperson of the Revenue Department also stated that, “Tax reform for personal income tax is effective from tax year 2017. The tax reform includes an increase in allowances such as taxpayer allowance which is increased to 60,000 baht, spouse allowance which is increased to 60,000 baht, legitimate child allowance which is increased to 30,000 baht per child as well as changes in lump-sum expenses for assessable income under section 40(8). Therefore, in calculating personal income tax, taxpayers should read the information of personal income tax to comply with the tax law”.

For further queries, please contact the Revenue Offices nationwide or RD Intelligence Call Center: 1161

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