



# Revenue Department News

**News No.** : 65/2020  
**Date** : 21<sup>st</sup> September 2020  
**Subject** : The Revenue Department reminded of half-year Personal Income Tax Return Filing (P.N.D. 94) for tax year 2020

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The Revenue Department reminds taxpayers who have an obligation to file half-year personal income tax returns (P.N.D. 94) for tax year 2020 that they are able to file the tax returns and pay tax from now to 30<sup>th</sup> September 2020. Moreover, the filing deadline will be extended until 8<sup>th</sup> October 2020 for taxpayers who file tax returns and pay tax online via [www.rd.go.th](http://www.rd.go.th).

A person obliged to file half-year personal income tax return is the one who receives assessable income according to Section 40 (5) - (8) of the Revenue Code such as income derives from rent of property, from liberal professions (medical doctor, engineer, accountant, lawyer etc.), from a contract of work where the contractor has to provide essential materials aside from tools, income derived from business, commerce, agriculture, industry, or transport, income from any sale of immovable property for commercial purpose or profits, and income from other commercial activities, including public entertainers. They must compute their assessable income from 1<sup>st</sup> January to 30<sup>th</sup> June 2020 and file their tax returns within 30<sup>th</sup> September 2020. In order to facilitate and promote the Revenue Department's services via electronic channel, the Revenue Department suggests taxpayers to file their tax returns or pay tax online via [www.rd.go.th](http://www.rd.go.th) for not only their convenience and time saving, but also an extended filing deadline until 8<sup>th</sup> October 2020.

For P.N.D. 94, a person can download the tax return form and study how to complete the form from the Revenue Department website [www.rd.go.th](http://www.rd.go.th) topic DOWNLOAD > Tax Return Forms and Other Forms > Personal Income Tax (for Thai version) or scan QR Code on the tax return form to get access to its guideline.

For more information, please contact any Revenue Department offices nationwide or RD Intelligence Center: 1161.

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