



# Revenue Department News

**News No.** : 69/2020  
**Date** : 29<sup>th</sup> September 2020  
**Subject** : Reminder for online vendors to file half-year personal income (P.N.D.94) for tax year 2020

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The Revenue Department reminds online vendors to file their half-year tax returns (P.N.D.94) at the Area Revenue Branch Office by 30<sup>th</sup> September 2020, or by 8<sup>th</sup> October 2020 in case of online filing via [www.rd.go.th](http://www.rd.go.th).

Mrs. Sommai Siriudomset, the Revenue Department's Principal Advisor on Strategic Tax Administration (Energy Industry) as spokesperson, revealed that "30<sup>th</sup> September 2020 is the last day for the filing of the half-year personal income tax returns (P.N.D.94) for tax year 2020, which online vendors who have income under Section 40 (8) of the Revenue Code have to include income from online sales received between 1<sup>st</sup> January to 30<sup>th</sup> June 2020 to compute and file via the half-year personal income tax returns (P.N.D.94). If the vendors choose to file the returns online via the Revenue Department's website, [www.rd.go.th](http://www.rd.go.th), the deadline for the filing is 8<sup>th</sup> October 2020 and pay taxes (if any) via electronics method in order to meet the social distancing standard to prevent the spread of COVID-19 pandemic."

The spokesperson also stated that "for taxpayers who have tax payable of 3,000 baht or above, the taxpayers can split the payment into three equal installments without any surcharge by contacting the Area Revenue Branch Office, or via the internet at [www.rd.go.th](http://www.rd.go.th). It is to be noted that the late filing will be fined in the amount of not more than 2,000 baht and if there is any tax payable, the taxpayers will be subject to a surcharge at a rate of 1.5 percent per month."

For further inquiries, please contact any Revenue Department offices nationwide or RD Intelligence Center at 1161.

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