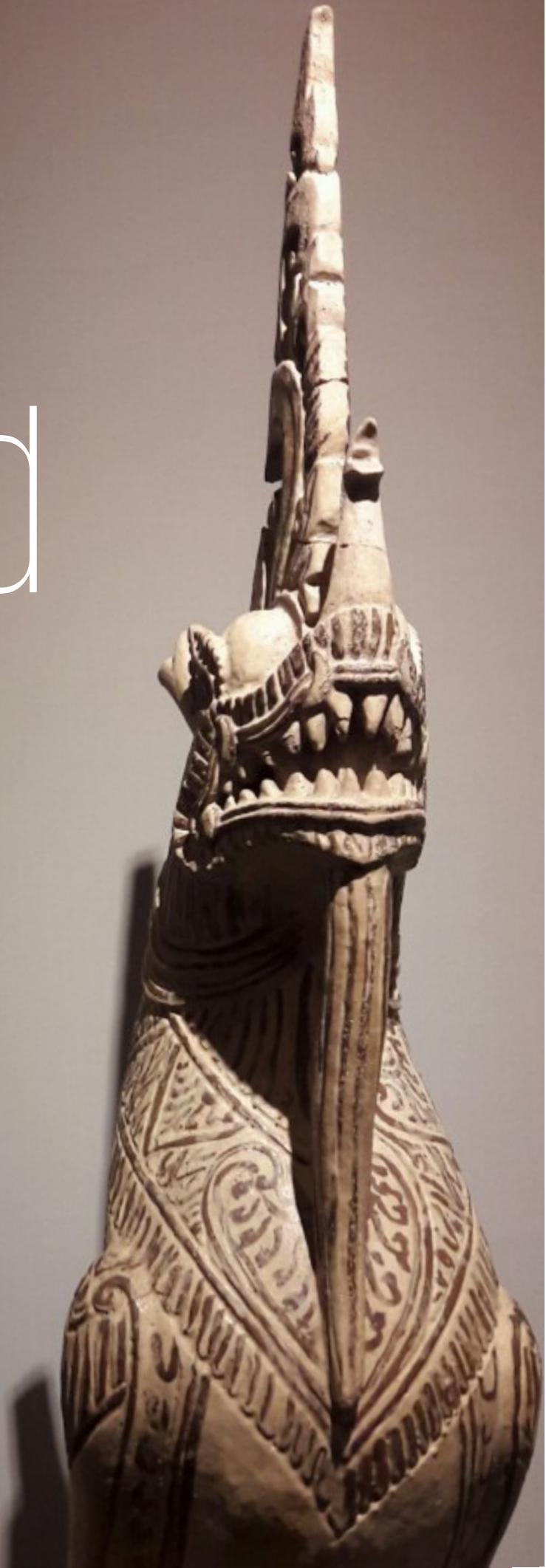




2017 Thailand

Tax Calender

Tax
kpmg.co.th





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บุริษัท สำนักภาษี เคพีเอ็มจี ภูมิไทย จำกัด
ชั้น 49 เอ็มไพร์ทาวเวอร์
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16 December 2016

Dear Clients,

2017 Thailand Tax Calendar

Enclosed herewith please find 2017 Thailand Tax Calendar. As you may be aware, failure to meet a tax deadline usually results in the imposition of penalties and surcharges. This Tax Calendar is designed to assist you and your staff to keep track of and meet the filing requirements of tax returns and payments under the following laws:

- The Revenue Code, as amended
- The House and Land Tax Act, B.E. 2475, as amended
- The Signboard Tax Act, B.E. 2510
- The Municipal Tax Act, B.E. 2508
- The Civil and Commercial Code
- The Social Security Act B.E. 2533

We would be glad to provide any assistance that you may require in the area of tax compliance and tax planning or to answer any questions that you may have.

Very truly yours,
KPMG Phoomchai Tax Ltd.

BENJAMAS KULLAKATTIMAS
Partner
Head of Tax

Guidelines for Using the Thailand Tax Calendar and Relevant Tax Regulations

1. The filing of tax returns under the Revenue Code shall be made at the District Office where the place of business is registered. Currently, the Revenue Department also provides the services of filing and paying tax on-line through their website (www.rd.go.th).
2. Tax forms which must be filed under the Revenue Code may be obtained from the District Office or the Revenue Department. They are also available at www.rd.go.th. Other tax forms for house and land tax, signboard tax and municipal tax may be obtained from the Municipality or the District Office.
3. The Revenue Department encourages all taxpayers to file their tax returns and pay tax via internet. However, taxpayers must contact the Area Office of the Revenue Department prior to start filing the tax returns via internet.
4. A branch of a foreign entity that remits or deemed to remit a sum representing profits out of Thailand shall withhold income tax, and at the same time file form Por Ngor Dor 54, with the District Office *within seven days after the last day of the month in which the profit remittance is made*.
5. For remittances of other types of income which are subject to withholding income tax (subject to the provision of the Double Tax Agreement between Thailand and the country of which the recipient of income is a residence) and self- assessment VAT on payment made foreign companies with no permanent establishment in Thailand, the payer must file form Por Ngor Dor 54 to accompany the income tax payment and form Por Por. 36 to accompany the self-assessment VAT *within seven days after the last day of the month in which the income payment is made*.

6. Juristic persons are required to withhold income tax on payments of certain assessable income under Section 3 Tredecim of the Revenue Code. We list below some of these types of income payments and the withholding tax rates thereon:

Type of Income	Withholding Tax Rate
Copyright, Goodwill	3%
Interest income	
<ul style="list-style-type: none"> Paid to juristic persons other than financial institutions Paid to foundations or associations (with certain exceptions) 	<ul style="list-style-type: none"> 1% 10%
Dividend (with certain exceptions)	10%
Rental income	
<ul style="list-style-type: none"> Paid to juristic persons or individuals Paid to foundations or associations (with certain exceptions) 	<ul style="list-style-type: none"> 5% 10%
Advertising fees	2%
Non-public transportation	1%
Discount & prize under sales promotion	3%
Premium on non-life insurance	1%
Service fees:	
<ul style="list-style-type: none"> Paid to a branch of a foreign company Paid to others Paid to foundations or associations (with certain exceptions) 	<ul style="list-style-type: none"> 5% 3% 10%

The payer of income listed above is required to issue a withholding tax certificate to the payee in the format prescribed by the Director-General of the Revenue Department.

7. An individual taxpayer with the liability to pay income tax for the year in an amount exceeding Baht 3,000 shall be eligible to apply for an approval of tax payment in installments. The eligible individual may be allowed to make up to 3 equal monthly installments without any surcharge. The first installment shall be made upon the filing of the annual income tax return.

8. Every value added tax (VAT) registrant is liable to file a VAT return on or before the 15th day of every month even if it is a nil return (i.e. no input and output VAT).
9. If the last day of the period prescribed for filing a tax return falls on an official holiday, the tax return filing and payment may be made on the first official working day after the said official holiday without being regarded as a late filing.
10. Failure to file tax returns and remit tax within the time limits shall be subject to surcharge and penalty as follows:

10.1 Surcharge

- *Personal Income Tax, Corporate Income Tax (excluding mid-year tax), Withholding Income Tax, Value Added Tax and Specific Business Tax* - Surcharge is 1.5 percent per month or a fraction thereof of the tax payable, but in no case shall the surcharge exceed the amount of tax payable.
- *Mid-Year Corporate Income Tax* - Surcharge is 20 per cent of the tax payable or the deficient tax as the case may be.
- *House and Land Tax* - Payment of the House and Land tax for the year made after the due date shall be subject to a surcharge of up to 10% if made within four months after the due date. If the tax is overdue for more than four months, the District Officer is empowered to attach the property on which the tax is due for the purpose of selling it by auction and applying the proceeds from sale for settlement of the tax due.
- Municipal Tax – Payment of the Municipal Tax for the year after the due date shall be subject to a surcharge at the rate of 10 per cent to 24 per cent of the tax due.

- Signboard Tax - Payment of the Signboard Tax for the year after the due date shall be subject to a surcharge at the rate of 10 per cent of the tax due.
- Social Security Fund – Remittance of the contribution for the month after the due date (the 15th day of the following month) is subject to a surcharge at the rate of 2 per cent per month of the contribution amount due.

10.2 Penalties

- *Corporate Income Tax* – The maximum penalty of 200 per cent of the tax due shall be imposed only in the case of tax assessment following the audit by the Revenue Department.
- *Value Added Tax and Specific Business Tax*
 - up to 200 per cent of tax due in case of failure to file a tax return.
 - up to 100 per cent of the shortfall in the tax due following an inaccurate tax return.
- The above penalties may be waived or reduced according to the regulation prescribed by the Director-General with the approval of the Minister of Finance.

10.3 Fine

Failure to file a return will result in a fine not exceeding Baht 2,000.

JANUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
January 4, 2017 (in lieu of January 3, 2017 which fall on the New Year's day)	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing May 1, 2016 must file this return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months' profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending July 31, 2016 and having its audited financial statements approved by the annual general meeting of shareholders on November 30, 2016, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.
January 9, 2017 (in lieu of January 7-8, 2017 which fall on Saturday and Sunday)	Por Ngor Dor 1	Withholding tax at source under Section 59 on remuneration paid to employees under Section 40(1), (2)	Employers must withhold tax on remuneration paid to employees in December 2016 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment of income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in December 2016 must remit the tax so withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax under Section 3 tredecim	In relation to payment of such income (as discussed in paragraph 6 of the Guidelines) made in December 2016, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-Thai tax residents under Section 83/6)	An importer of goods or services who remits payment in December 2016 to non-Thai tax residents is responsible for remitting the input VAT (self-assessment) to the District Office.

JANUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
January 16, 2017 (in lieu of January 15, 2017 which falls on Sunday)	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in December 2016 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for December 2016 to the District Office.
January 30, 2017 (in lieu of January 28-29, 2017 which fall on Saturday and Sunday)	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending August 31, 2016 must file this return together with the audited financial statements and pay any tax due to the District Office.
January 31, 2017	Por Ngor Dor 51	Mid-Year corporate income tax return	A limited company with an accounting period commencing June 1, 2016, must file this return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending August 31, 2016 and having its audited financial statements approved by the annual general meeting of shareholders on December 31, 2016, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.
	Por Bor Tor 5	Municipal tax return	On or before 31 January of the year in which the official reference price of land is revised, owner shall be required to submit a form describing any empty plots of land owned by him/her. The revision to the official reference price of land generally takes place every four years. Municipal tax is due annually and payable on or before 30 April or within 30 days from the date of receipt of an official assessment of the tax due. An appeal may be filed against such official assessment.

FEBRUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
February 7, 2017	Por Ngor Dor 1	Withholding tax at source under Section 59 on remuneration paid to employees under Section 40 (1), (2)	Employers must withhold tax on remuneration paid to employees in January 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment of income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in January 2017 must remit the tax so withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in January 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-Thai tax residents under Section 83/6)	An importer of goods or services who remits payment in January 2017 to non-Thai tax residents is responsible for remitting the input VAT (self-assessment) to the District Office.
February 15, 2017	Certificate of tax withheld from employee	Certificate to be issued in relation to withholding tax on income paid to each employee	Each employer is required to provide each employee a certificate of withholding tax on remuneration paid in 2016 to such employee who will then attach it to his/her 2016 annual personal income tax return.
	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in January 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the business of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for January 2017 to the District Office.

FEBRUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
February 27, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending September 30, 2016 must file this return together with the audited financial statements and pay any tax due to the District Office.
February 28, 2017	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing July 1, 2016, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending September 30, 2016 and having its audited financial statements approved by the annual general meeting of shareholders on January 31, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.
	Por Ngor Dor 1 Kaw	Summary report on withholding on remuneration paid to employees	Each employer must file with the District Office a summary report entailing total remuneration paid to employees during the year 2016 and the withholding tax thereon.
	Por Ror Dor 2	Property tax return	<p>An owner of buildings or other structures on land being consistently used has the duty to file the tax return with the District Office and pay tax by the end of February of each year or within 30 days from the date of receipt of assessment order.</p> <p>An appeal may be filed with the District Office against the assessment order within 15 days. Further appeal may be filed with the Court within 30 days.</p> <p>Payment of the tax in an amount of Baht 9,000 or more may be made in three equal installments upon making a written request to the authority prior to the payment deadline.</p>

MARCH

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
March 7, 2017	Por Ngor Dor 1	Withholding tax at source under Section 59 on remuneration paid to employees under Section 40(1), (2)	Employers must withhold tax on remuneration paid to employees in February 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment of income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in February 2017 must remit the tax so withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax under Section 3 tredecim	In relation to payment of such income (as discussed in paragraph 6 of the Guidelines) made in February 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-Thai tax residents under Section 83/6)	An importer of goods or services who remits payment in February 2017 to non-Thai tax residents is responsible for remitting the input VAT (self-assessment) to the District Office.
March 15, 2017	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in February 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for February 2017 to the District Office.

MARCH

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
March 30, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending October 31, 2016 must file this return together with the audited financial statements and pay any tax due to the District Office.
March 31, 2017	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing August 1, 2016, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending October 31, 2016 and having its audited financial statements approved by the annual general meeting of shareholders on February 28, 2017 must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.
	Por Ngor Dor 90 or Por Ngor Dor 91	Annual personal income tax return	An individual taxpayer who has assessable income in various categories in 2016 must file Form Por Ngor Dor 90 and pay any tax due to the District Office. Form Por Ngor Dor 91 shall be used instead if income was derived solely from employment.
	Phor Por 1	Signboard tax return	An owner of any taxable signboard must file this return with the District Office. This signboard tax is due and payable on or before 31 March of each year for an existing signboard or within 15 days from the date of: (i) the installation of such taxable signboard after March of each year; (ii) the changes made to the existing signboard; or (iii) receipt of an assessment order. An appeal against the assessment order may be filed within 30 days. Payment of the tax in an amount of Baht 3,000 or more may be made in three equal installments upon making a written request to the authority prior to the payment deadline.

APRIL

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
April 7, 2017	Por Ngor Dor 1	Withholding tax at source under Section 59 on remuneration paid to employees under Section 40(1), (2)	Employers must withhold tax on remuneration paid to employees in March 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in March 2017 must remit the tax so withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in March 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-Thai tax resident operators under Section 83/6)	An importer of goods or services who remits payment in March 2017 to non-Thai tax resident is responsible for remitting the input VAT (self-assessment) to the District Office.
April 18, 2016 (in lieu of April 15, 2016 which is Songkran Day and	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in March 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
April 16-17, 2016 which fall on Sunday and substitution for Songkran festival	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for March 2017 to the District Office.

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
May 2, 2017 (in lieu of April 29-30, 2017 which fall on Saturday and Sunday and May 1, 2017 which is National Labor Day)	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending November 30, 2016 must file this return together with the audited financial statements and pay any tax due to the District Office.
	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing September 1, 2016, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending November 30, 2016 and having its audited financial statements approved by the annual general meeting of shareholders on March 31, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.
May 8, 2017 (in lieu of May 7, 2017 which falls on Sunday)	Por Ngor Dor 1	Withholding tax at source under Section 59 for remuneration paid to employees under Section 40(1), (2)	Employers must withhold tax on remuneration paid to employees in April 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in April 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withhold tax under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in April 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non- resident operators under Section 83/6)	The importer of goods or services who remits payment in April 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
May 15, 2017	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in April 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por T. or 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for April 2017 to the District Office.
May 30, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending December 31, 2016 must file this return with the audited financial statements and pay any tax due to the District Office.
May 31, 2017	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing October 1, 2016, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending December 31, 2016 and having its audited financial statements approved by the annual general meeting of shareholders on April 30, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.

JUNE

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
June 7, 2017	Por Ngor Dor 1	Income tax withheld at source under Section 59 for remuneration paid to employees under Section 40 (1), (2)	Employers must withhold tax on remuneration paid to employees in May 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in May 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax at source under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in May 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-resident operators under Section 83/6)	The importer of goods or services who remits payment in May 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.
June 15, 2017	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in May 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for May 2017 to the District Office.

JUNE

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
June 30, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending January 31, 2017 must file this return with the audited financial statements and pay any tax due to the District Office.
	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing November 1, 2016, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending January 31, 2017 and having its audited financial statements approved by the annual general meeting of shareholders on May 31, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.

JULY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
July 7, 2017	Por Ngor Dor 1	Income tax withheld at source under Section 59 for remuneration paid to employees under Section 40(1), (2)	Employers must withhold tax on remuneration paid to employees in June 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in June 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax at source under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in June 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-resident operators under Section 83/6)	The importer of goods or services who remits payment in June 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.
July 17, 2017 (in lieu of July 15-16, 2017 which fall on Saturday and Sunday)	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in June 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for June 2017 to the District Office.
July 28, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending February 28, 2017 must file this return with the audited financial statements and pay any tax due to the District Office.

JULY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
July 31, 2017	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing December 1, 2016, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending February 28, 2017 and having its audited financial statements approved by the annual general meeting of shareholders on June 30, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.

AUGUST

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
August 7, 2017	Por Ngor Dor 1	Income tax withheld at source under Section 59 for remuneration paid to employees under Section 40 (1), (2)	Employers must withhold tax on remuneration paid to employees in July 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in July 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax at source under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in July 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-resident operators under Section 83/6)	The importer of goods or services who remits payment in July 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.
August 15, 2017	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in July 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for July 2017 to the District Office.

AUGUST

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
August 28, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending March 31, 2017 must file this return with the audited financial statements and pay any tax due to the District Office.
August 31, 2017	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing January 1, 2017, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending March 31, 2017 and having its audited financial statements approved by the annual general meeting of shareholders on July 31, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.

SEPTEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
September 7, 2017	Por Ngor Dor 1	Income tax withheld at source under Section 59 for remuneration paid to employees under Section 40 (1), (2)	Employers must withhold tax on remuneration paid to employees in August 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in August 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax at source under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in August 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-resident operators under Section 83/6)	The importer of goods or services who remits payment in August 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.
September 15, 2017	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in August 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for August 2017 to the District Office.
September 27, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending April 30, 2017 must file this return with the audited financial statements and pay any tax due to the District Office.

OCTOBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
October 2, 2017 (in lieu of September 30, 2017 and October 1, 2017 which fall on Saturday and Sunday)	Por Ngor Dor 94	Mid-year personal income tax return	An individual taxpayer who derived income under Section 40 (5), (6), (7) and (8) such as rent, professional fees, business income etc. during January to June 2017 must file this return and pay any tax due to the District Office.
	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing February 1, 2017, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending April 30, 2017 and having its audited financial statements approved by the annual general meeting of shareholders on August 31, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.
October 9, 2017 (in lieu of October 7-8, 2017 which fall on Saturday and Sunday)	Por Ngor Dor 1	Income tax withheld at source under Section 59 for remuneration paid to employees under Section 40 (1), (2)	Employers must withhold tax on remuneration paid to employees in September 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in September 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax at source under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in September 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-resident operators under Section 83/6)	The importer of goods or services who remits payment in September 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.

OCTOBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
October 16, 2017 (in lieu of October 15, 2017 which falls on Sunday)	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in September 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for September 2017 to the District Office.
October 30, 2017 (in lieu of October 28-29, 2017 which fall on Saturday and Sunday)	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending May 31, 2017 must file this return with the audited financial statements and pay any tax due to the District Office.
October 31, 2017	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing March 1, 2017, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending May 31, 2017 and having its audited financial statements approved by the annual general meeting of shareholders on September 30, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.

NOVEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
November 7, 2017	Por Ngor Dor 1	Income tax withheld at source under Section 59 for remuneration paid to employees under Section 40 (1), (2)	Employers must withhold tax on remuneration paid to employees in October 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in October 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax at source under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in October 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-resident operators under Section 83/6)	The importer of goods or services who remits payment in October 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.
November 15, 2017	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in October 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for October 2017 to the District Office.
November 27, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending June 30, 2017 must file this return with the audited financial statements and pay any tax due to the District Office.

NOVEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
November 30, 2017	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing April 1, 2017, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending June 30, 2017 and having its audited financial statements approved by the annual general meeting of shareholders on October 31, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.

DECEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
December 7, 2017	Por Ngor Dor 1	Income tax withheld at source under Section 59 for remuneration paid to employees under Section 40 (1), (2)	Employers must withhold tax on remuneration paid to employees in November 2017 and remit the tax so withheld to the District Office.
	Por Ngor Dor 54	Withholding tax on payment on income under Section 40(2) – (6) made to foreign companies under Section 70	The payer of such income in November 2017 must remit the tax withheld to the District Office.
	Por Ngor Dor 53 (withheld from companies) and/or Por Ngor Dor 3 (withheld from individuals)	Withholding tax at source under Section 3 tredecim	In relation to the payment of such income (as discussed in paragraph 6 of the Guidelines) made in November 2017, the payer must remit the tax so withheld to the District Office.
	Por Por 36	Value Added Tax return (for input VAT on imported goods or services and for non-resident operators under Section 83/6)	The importer of goods or services who remits payment in November 2017 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.
December 15, 2017	Por Por 30	Value Added Tax return under Section 83	A VAT registrant must file with the District Office a return entailing output VAT and input VAT incurred in November 2017 and accordingly: (i) remit net output VAT; (ii) carry forward excess input VAT to the next month; or (iii) claim a refund for excess input VAT.
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit foncier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for November 2017 to the District Office.
December 28, 2017	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending July 31, 2017 must file this return with the audited financial statements and pay any tax due to the District Office.

JANUARY 2018

Deadline	Form/Report	Description of Form/Report	Instructions/Comments
January 2, 2018 (in lieu of the New Year's Eve)	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing May 1, 2017, must file the return and pay one-half of any tax due on the estimated annual profit, or the tax due on the actual first 6 months profit, as the case may be, to the District Office.
	Sor Bor Chor 3	Audited financial statements and list of shareholder as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending July 31, 2017 and having its audited financial statements approved by the annual general meeting of shareholders on November 30, 2017, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.



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