



Tax News Flash

KPMG in Thailand



Issue 94 : May 2021

COVID-19 Relief Measures – Extension of Corporate Income Tax Return Filing Deadlines

On 30 April 2021 the Ministry of Finance released Notifications Nos. 3 and 4 to provide an extension of deadlines for corporate income tax (“CIT”) return filing and CIT payment via the Revenue Department’s e-filing system. These measures were initiated for business operators who are affected by the new wave of COVID-19 outbreaks.

Details of the extensions are summarized below.

a) Limited companies and other juristic persons

Eligible entities	Limited companies and other juristic partnerships whose original deadline for the e-filing of CIT returns and CIT payments for the accounting period ended in 2020 was in May 2021 and June 2021
Applicable forms	Form PND.50, PND.55 and the Transfer Pricing Disclosure form
Extended deadline	30 June 2021 (via e-filing only)

b) Public companies listed in the Stock Exchange of Thailand (“Listed companies”)

Eligible entities	Listed companies <ol style="list-style-type: none">1) Whose original deadline for the e-filing of CIT returns and CIT payments for the accounting period ended in 2020 was in May 2021 and June 20212) That have postponed their annual general meeting of shareholders (“AGM”) to approve balance sheets and profit and loss accounts from the original date which was set between 26 April 2021 and 30 April 2021 to a new date which is no later than 1 month from the original AGM date, as a result of the provincial notifications enforcing temporary closure of certain premises due to the COVID-19 outbreak
Applicable forms	Form PND.50 and Transfer Pricing Disclosure form
Extended deadline	30 June 2021 (via e-filing only)
Conditions	Listed companies must notify the Director-General of the Revenue Department (through the Revenue Department’s website) of the original AGM date and the new AGM date by 31 May 2021

Key Contacts

[Abhisit Pinmaneekul](#)

Head of Tax
KPMG in Thailand

Global Compliance Management Services (GCMS)

[Nipawan Passarapark](#)

Partner

[Pornpen Eurpiyachat](#)

Partner

[Visuth Apiraks](#)

Director

[Matthew Evan Jeamjit](#)

Director

[Waraporn Dhammasawangki](#)

Director

Global Mobility Services (GMS)

[Lynn Tastan](#)

Partner

[Panisa Srihera](#)

Director

International Tax / M&A Services

[Auaychai Sukawong](#)

Partner

[John Andes](#)

Partner

[Tatiana Beshpalova](#)

Partner

[Tomonori Shibata](#)

Partner

[Thanita Pubordeepong](#)

Director

Transfer Pricing Services

[Abhisit Pinmaneekul](#)

Partner

[Benjamas Kullakattimas](#)

Partner

[Burin Yenthanakorn](#)

Director

[Chollatip Santitorn](#)

Director

Trade & Customs Services

[Malika Bhumivarn](#)

Partner

[Sophon Dulyarassamee](#)

Associate Director

home.kpmg/th



[Privacy](#) | [Legal](#)

You have received this email from KPMG Phoomchai Tax Ltd. If you wish to unsubscribe from our mailing list, please click here to [unsubscribe](#).

© 2021 KPMG Phoomchai Tax Ltd., a Thai limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

Bringing the future into focus

home.kpmg/th