

Tax News Flash

KPMG in Thailand



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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 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 2021 2) 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

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