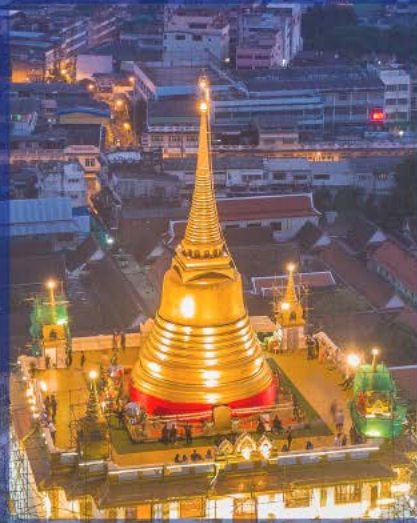




2023 Thailand Tax Calendar

home.kpmg/th





KPMG Phoomchai Tax Ltd.

49th Floor, Empire Tower,
1 South Sathorn Road, Yannawa
Sathorn, Bangkok, 10120, Thailand
Tel +66 2677 2000
Fax 2677 2222
Website home.kpmg/th

บริษัทสำนักงาน เคพีแอมจี ภูมิภาค ไทย จำกัด
ชั้น 49 เอ็มไพร์ทาวเวอร์
1 ถนนสาทรใต้ แขวงยานนาวา
เขตสาทร กรุงเทพฯ 10120
โทร +66 2677 2000
แฟกซ์ 2677 2222
เว็บไซต์ home.kpmg.co.th

Dear Clients,

2023 Thailand Tax Calendar

Enclosed herewith please find 2023 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 Land and Building Tax Act, B.E. 2562 (2019)
- The Signboard Tax Act, B.E. 2510 (1967)
- The Civil and Commercial Code
- The Social Security Act, B.E. 2533 (1990)

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.

Abhisit, Pinmaneekul

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 land and building tax and signboard tax may be obtained from the Municipality/Office of the Subdistrict Administrative Organization/Office of a Local Administrative Organization under the law or other places designated by the local administration or mobile service points specified by the Local Administration Organization/the District Office in the area where the property is located/Pattaya City Hall.
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*.

Guidelines for Using the Thailand Tax Calendar and Relevant Tax Regulations

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	
• Paid to juristic persons other than financial institutions	3%
• Paid to foundations or associations (with certain exceptions)	10%
Interest income	
• Paid to juristic persons other than financial institutions	1%
• Paid to foundations or associations (with certain exceptions)	10%
Dividend (with certain exceptions)	10%
Rental income	
• Paid to juristic persons or individuals	5%
• Paid to foundations or associations (with certain exceptions)	10%
Advertising fees	2%
Non-public transportation	1%
Discount & prize under sales promotion	3%
Premium on non-life insurance	1%
Service fees:	
• Paid to a company or juristic partnership incorporated under foreign law, carrying on business in Thailand without permanent branch in Thailand	5%
• Paid to others	3%
• Paid to foundations or associations (with certain exceptions)	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.

Guidelines for Using the Thailand Tax Calendar and Relevant Tax Regulations

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. The Company or Juristic Partnership taxpayer which is a related party under Section 71 and met the criteria under the Revenue Code is required to file Transfer Pricing Disclosure Form or/and Country-by-Country Report on-line through the website (www.rd.go.th) within the due date.
10. 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.
11. Failure to file tax returns and remit tax within the time limits shall be subject to surcharge and penalty as follows:

11.1 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.
- Land and Building Tax - Failure to pay tax upon tax assessment, the tax payer shall be liable to surcharge at the rate of 1 per cent per month of the tax payable amount.
- 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 or a surcharge at the rate of 2 per cent per month of the tax due as the case may be.
- 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.

Guidelines for Using the Thailand Tax Calendar and Relevant Tax Regulations

11.2 Penalties

- Corporate Income Tax - In case of failure to file a tax return, 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 or the amount of the deficient output tax or excess input tax 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.
- Land and Building Tax - Failure to pay tax within the due date, the tax payer shall be liable to penalties at the rate of 10 per cent to 40 per cent of the outstanding tax amount as the case may be.
- In addition, the District Executive is empowered to seize, attach or sell by auction the property of the tax payer when the 90-day period after receiving a warning notification of the outstanding tax payable amount, the surcharge amount, or the penalties amount have been lapsed.

11.3 Fine

- Late filing of a tax return will result in a fine not exceeding Baht 2,000.
- Late filing of an audited financial statements will result in a fine not exceeding Baht 2,000.
- Late filing of Transfer Pricing Disclosure form will result in a fine not exceeding Baht 200,000.
- Late filing of Country-by-Country Report will result in a fine not exceeding Baht 2,000.

Content

JANUARY

AUGUST

FEBRUARY

SEPTEMBER

MARCH

OCTOBER

APRIL

NOVEMBER

MAY

DECEMBER

JUNE

JANUARY 2024

JULY

Content

JANUARY



JANUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
January 3, 2023 (in lieu of December 31, 2022 which is New Year's Eve and in lieu of January 2, 2023 which is Public Holiday)	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing May 1, 2022, 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.	Deadline for Internet Filing January 9, 2023 (in lieu of January 8, 2023 which falls on Sunday)
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending July 31, 2022 and having its audited financial statements approved by the annual general meeting of shareholders on November 30, 2022, 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, 2023 (in lieu of January 7, 2023 which falls on Saturday)	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 2022 and remit the tax so withheld to the District Office.	Deadline for Internet Filing January 16, 2023 (in lieu of January 15, 2023 which falls on Sunday)
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in December 2022 must remit the tax 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 2022 must remit the tax so withheld to the District Office.	

JANUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
January 9, 2023 (in lieu of January 7, 2023 which falls on Saturday) (cont.)	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 2022, the payer must remit the tax so withheld to the District Office.	Deadline for Internet Filing January 16, 2023 (in lieu of January 15, 2023 which falls on Sunday)
	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 2022 to non-Thai tax residents is responsible for remitting the input VAT (self-assessment) to the District Office.	
January 16, 2023 (in lieu of January 15, 2023 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 2022 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.	Deadline for Internet Filing January 23, 2023
	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 2022 to the District Office.	

JANUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
January 30, 2023 (in lieu of January 28, 2023 which falls on Saturday)	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending August 31, 2022, must file this return together with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing February 6, 2023 (in lieu of February 5, 2023 which falls on Sunday)
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	
January 31, 2023	Por Ngor Dor 2 Kaw 2022	Summary report on withholding on income paid to individual under Section 40 (4)	The payer of such income must file with the District Office a summary report entailing such income paid to individual during the year 2022 and the withholding tax thereon.	Deadline for Internet Filing February 8, 2023
	Por Ngor Dor 51	Mid-Year corporate income tax return	A limited company with an accounting period commencing June 1, 2022, 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 shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending August 31, 2022 and having its audited financial statements approved by the annual general meeting of shareholders on December 31, 2022, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	

Content

FEBRUARY

FEBRUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
February 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing February 15, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in January 2023 must remit the tax 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 2023 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 2023, 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 2023 to non-Thai tax residents is responsible for remitting the input VAT (self-assessment) to the District Office.	

FEBRUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
February 15, 2023	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 2022 to such employee who will then attach it to his/her 2022 annual personal income tax return.	Deadline for Internet Filing February 23, 2023
	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 2023 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 2023 to the District Office.	
February 27, 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending September 30, 2022 must file this return together with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing March 7, 2023
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	

FEBRUARY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
February 28, 2023	Por Ngor Dor 1 Kaw 2022	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 2022 and the withholding tax thereon.	Deadline for Internet Filing March 8, 2023
	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing July 1, 2022, 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 shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending September 30, 2022 and having its audited financial statements approved by the annual general meeting of shareholders on January 31, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	

Content

MARCH



MARCH

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
March 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing March 8, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in February 2023 must remit the tax 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 2023 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 2023, 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 2023 to non-Thai tax residents is responsible for remitting the input VAT (self-assessment) to the District Office.	

MARCH

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
March 15, 2023	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 2023 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.	Deadline for Internet Filing March 23, 2023
	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 2023 to the District Office.	
March 30, 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending October 31, 2022 must file this return together with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing April 7, 2023
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	

MARCH

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
March 31, 2023	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing August 1, 2022, 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.	Deadline for Internet Filing April 10, 2023 (in lieu of April 8, 2023 which falls on Saturday)
	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 2022 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.	
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending October 31, 2022 and having its audited financial statements approved by the annual general meeting of shareholders on February 28, 2023 must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	
	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.	

Content

APRIL



APRIL

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
April 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing April 18, 2023 (in lieu of April 15, 2023 which falls on Songkran Festival)
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in March 2023 must remit the tax 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 2023 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 2023, 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 2023 to non-Thai tax resident is responsible for remitting the input VAT (self-assessment) to the District Office.	

APRIL

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
April 18, 2023 (in lieu of April 15, 2023 which falls on Songkran Festival)	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 2023 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.	Deadline for Internet Filing April 24, 2023 (in lieu of April 23, 2023 which falls on Sunday)
	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 2023 to the District Office.	

Content

MAY

MAY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
May 2, 2023 (in lieu of April 29, 2023 which falls on Saturday and May 1, 2023 is Public Holiday)	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending November 30, 2022 must file this return together with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing May 8, 2023 (in lieu of May 7, 2023 which falls on Sunday)
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	
	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing September 1, 2022, 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 shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending November 30, 2022 and having its audited financial statements approved by the annual general meeting of shareholders on March 31, 2023, 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

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
May 2, 2023 (in lieu of April 29, 2023 which falls on Saturday and May 1, 2023 is Public Holiday)	Por.Dor.Sor.6	Official assessment letter of Land and Building tax	An owner of land and buildings has the duty to file the tax return with the Local Administrative Organization and pay tax by the end of April of each year. An appeal may be filed with the Executive of Local Administrative Organization against the assessment order within 30 days. Payment of the tax in 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.	Deadline for Internet Filing May 8, 2023 (in lieu of May 7, 2023 which falls on Sunday)
May 8, 2023 (in lieu of May 7, 2023 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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing May 15, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in April 2023 must remit the tax 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 2023 must remit the tax withheld to the District Office.	

MAY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
May 8, 2023 (in lieu of May 7, 2023 which falls on Sunday)	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 2023, the payer must remit the tax so withheld to the District Office.	Deadline for Internet Filing May 15, 2023
	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 2023 to non-resident operators is responsible for remitting the input VAT (self- assessment) to the District Office.	
May 15, 2023	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 2023 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.	Deadline for Internet Filing June 7, 2023
	Por Tor 40	Specific Business Tax return under Section 91/10	A Specific Business Tax registrant (operating the businesses of banking, finance, securities, credit fancier, life insurance, pawnbroking, regular transactions similar to commercial banking) must submit this return and pay any tax due on its gross revenue for April 2023 to the District Office.	

MAY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
May 30, 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending December 31, 2022 must file this return with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing June 7, 2023
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit Disclosure form along with the Por Ngor Dor 50.	
May 31, 2023	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing October 1, 2022, 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.	Deadline for Internet Filing June 8, 2023
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending December 31, 2022 and having its audited financial statements approved by the annual general meeting of shareholders on April 30, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	

Content

JUNE



JUNE

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
June 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing June 15, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in May 2023 must remit the tax 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 2023 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 2023, 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 2023 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	Deadline for Internet Filing
June 15, 2023	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 2023 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.	Deadline for Internet Filing June 23, 2023
	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 2023 to the District Office.	
June 30, 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending January 31, 2023 must file this return with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing July 10, 2023 (in lieu of July 8, 2023 which falls on Saturday)
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	
	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing November 1, 2022, 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.	

JUNE

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
June 30, 2023 (cont.)	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending January 31, 2023 and having its audited financial statements approved by the annual general meeting of shareholders on May 31, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	Deadline for Internet Filing July 10, 2023 (in lieu of July 8, 2023 which falls on Saturday)

Content

JULY



Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
July 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing July 17, 2023 (in lieu of July 15, 2023 which falls on Saturday)
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in June 2023 must remit the tax 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 2023 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 2023, 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 2023 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	Deadline for Internet Filing
July 17, 2023 (in lieu of July 15, 2023 which falls on Saturday)	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 2023 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.	Deadline for Internet Filing July 24, 2023 (in lieu of July 23, 2023 which falls on Sunday)
	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 2023 to the District Office.	
July 31, 2023 (in lieu of July 28, 2023 which is the H.M. King Maha, Vajralongkorn's Birthday)	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending February 28, 2023 must file this return with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing August 7, 2023 (in lieu of August 5, 2023 which falls on Saturday)
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	

JULY

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
July 31, 2023	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing December 1, 2022, 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.	Deadline for Internet Filing August 8, 2023
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending February 28, 2023 and having its audited financial statements approved by the annual general meeting of shareholders on June 30, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	

Content

AUGUST

A hand is pointing at a financial candlestick chart displayed on a screen. The chart features white candlesticks on a blue background with a grid. A red line and a white dashed line represent moving averages. Various numerical values are visible on the screen, including '52.19' at the top, '-67' and '-54' on the left, and '-24' on the right. The overall scene is dimly lit, with the screen being the primary light source.

AUGUST

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
August 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing August 15, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in July 2023 must remit the tax 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 2023 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 2023, 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 2023 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.	

AUGUST

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
August 15, 2023	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 2023 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.	Deadline for Internet Filing August 23, 2023
	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 2023 to the District Office.	
August 28, 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending March 31, 2023 must file this return with the audited financial statements and pay any tax due to the District Office	Deadline for Internet Filing September 5, 2023
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit Disclosure form along with the Por Ngor Dor 50.	

AUGUST

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
August 31, 2023	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing January 1, 2023, 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.	Deadline for Internet Filing September 8, 2023
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending March 31, 2023 and having its audited financial statements approved by the annual general meeting of shareholders on July 31, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	

Content

SEPTEMBER



SEPTEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
September 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing September 15, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in August 2023 must remit the tax 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 2023 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 2023, 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 2023 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.	

SEPTEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
September 15, 2023	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 2023 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.	Deadline for Internet Filing September 25, 2023 (in lieu of September 23, 2023 which falls on Saturday)
	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 2023 to the District Office.	
September 27, 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending April 30, 2023 must file this return with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing October 5, 2023
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit Disclosure form along with the Por Ngor Dor 50.	

Content

OCTOBER



OCTOBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
October 2, 2023 (in lieu of September 30, 2023 which falls on Saturday)	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 2023 must file this return and pay any tax due to the District Office.	Deadline for Internet Filing October 9, 2023 (in lieu of October 8, 2023 which falls on Sunday)
	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing February 1, 2023, 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 shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending April 30, 2023 and having its audited financial statements approved by the annual general meeting of shareholders on August 31, 2023, 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, 2023 (in lieu of October 7, 2023 which falls on Saturday)	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing October 16, 2023 (in lieu of October 15, 2023 which falls on Sunday)
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in September 2023 must remit the tax withheld to the District Office.	

OCTOBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
October 9, 2023 (in lieu of October 7, 2023 which falls on Saturday) (cont.)	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 2023 must remit the tax withheld to the District Office.	Deadline for Internet Filing October 16, 2023 (in lieu of October 15, 2023 which falls on Sunday)
	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 2023, 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 2023 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.	
October 16, 2023 (in lieu of October 15, 2023 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 2023 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.	Deadline for Internet Filing October 24, 2023 in lieu of October 23, 2023 which is Public Holiday)
	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 2023 to the District Office.	

OCTOBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
October 30, 2023 (in lieu of October 28, 2023 which falls on Saturday)	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending May 31, 2023 must file this return with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing November 6, 2023 (in lieu of November 5, 2023 which falls on Sunday)
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	
October 31, 2023	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing March 1, 2023, 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.	Deadline for Internet Filing November 8, 2023
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending May 31, 2023 and having its audited financial statements approved by the annual general meeting of shareholders on September 30, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	

Content

NOVEMBER



NOVEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
November 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing November 15, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in October 2023 must remit the tax 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 2023 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 2023, 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 2023 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.	

NOVEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
November 15, 2023	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 2023 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.	Deadline for Internet Filing November 23, 2023
	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 2023 to the District Office.	
November 27, 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending June 30, 2023 must file this return with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing December 6, 2023 (in lieu of December 5, 2023 which falls on Father's Day)
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	

NOVEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
November 30, 2023	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing April 1, 2023, 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.	Deadline for Internet Filing December 8, 2023
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending June 30, 2023 and having its audited financial statements approved by the annual general meeting of shareholders on October 31, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	

Content

DECEMBER



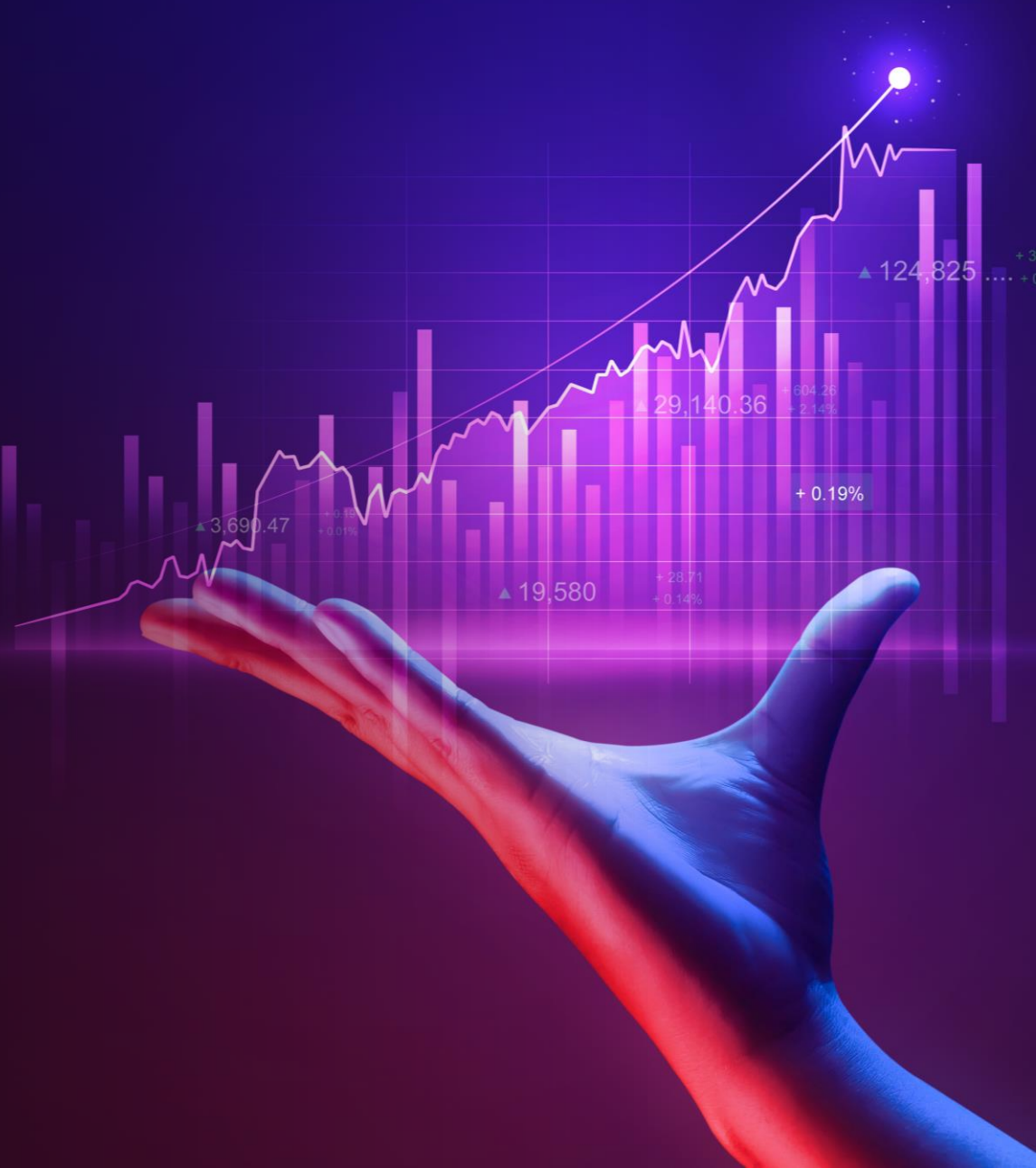
DECEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
December 7, 2023	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 2023 and remit the tax so withheld to the District Office.	Deadline for Internet Filing December 15, 2023
	Por Ngor Dor 2	Income tax withheld at source under Section 59 for income paid to individual under Section 40(3), (4)	The payer of such income in November 2023 must remit the tax 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 2023 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 2023, 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 2023 to non-resident operators is responsible for remitting the input VAT (self-assessment) to the District Office.	

DECEMBER

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
December 15, 2023	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 2023 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.	Deadline for Internet Filing December 25, 2023 (in lieu of December 23, 2023 which falls on Saturday)
	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 2023 to the District Office.	
28 December 2023	Por Ngor Dor 50	Annual corporate income tax return under Section 68	A limited company with an accounting period ending July 31, 2023 must file this return with the audited financial statements and pay any tax due to the District Office.	Deadline for Internet Filing January 5, 2024
	TP Disclosure Form	The Notification of Director-General of TRD on Official Transfer Pricing ("TP") Form Paragraph 1 of Section 71 ter of the Thai Revenue Code	A Company or juristic partnership who has a relationship with another juristic person(s) according to Section 71Bis of Thai Revenue Code and has annual income of 200 million Baht or more is required to submit TP Disclosure form along with the Por Ngor Dor 50.	

JANUARY 2024



JANUARY 2024

Deadline	Form/Report	Description of Form/Report	Instructions/Comments	Deadline for Internet Filing
January 3, 2024 (in lieu of December 31, 2023 which is the New Year and January 2, 2024 which is a Public Holiday)	Por Ngor Dor 51	Mid-year corporate income tax return	A limited company with an accounting period commencing May 1, 2023, 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.	Deadline for Internet Filing January 8, 2024.
	Sor Bor Chor 3	Audited financial statements and list of shareholders as of the date of annual general meeting of shareholders.	A limited company with an accounting period ending July 31, 2023, and having its audited financial statements approved by the annual general meeting of shareholders on November 30, 2023, must submit such financial statements to the Company Registrar's Office, Department of Business Development, within one month from the date of such approval.	



KPMG Phoomchai Tax Ltd.

49th Floor, Empire Tower
1 South Sathorn Road,
Yannawa, Bangkok 10120
T: +662 677 2000



Twitter: @KPMG_TH

LinkedIn: [linkedin.com/company/kpmg-thailand](https://www.linkedin.com/company/kpmg-thailand)

Facebook: [facebook.com/KPMGinThailand](https://www.facebook.com/KPMGinThailand)

YouTube: [youtube.com/kpmginthailand](https://www.youtube.com/kpmginthailand)

Instagram: [instagram.com/kpmgthailand/](https://www.instagram.com/kpmgthailand/)

home.kpmg/th

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2023 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 trademarks used under license by the independent member firms of the KPMG global organization.