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NEW HIRES

1. NEW HIRES

New employees in Thailand whether local or foreign are governed by the Labour Protection Acts B.E.2541 (A.D.1998). In this Act:

“Employer”* means the person who agrees to accept an employee for employment by paying wages, and shall also include:

- (1) The person designated by employer to act on his behalf;
- (2) In the case where the employer is a juristic person, the term also includes the person authorized to act on behalf of such juristic person, and the person designated to act on behalf of such authorized person of said juristic person;
- (3) Where the business operator has engaged an employment by a lump sum payment and has assigned any person to supervise the work and to be responsible for payment of wages to the employee, or has assigned any person to procure employee to work, which is not a business operation for the procurement of employment, and such work is a part or the whole of the production process or the business within the business operator’s responsibility, the business operator shall also be deemed an employer of such employee.

“Employee”* means a person who agrees to work for an employer in return for a wage, regardless of the title called.

“Hirer”* means a person who agrees to hire another person to do any work, wholly or partly, for his own benefits and pay remuneration in return for the accomplishment of such work.

“Employment Contract”* means a contract, whether made in writing or verbally, which specifies expressly or impliedly that a person, called the employee, agrees to work for another person, called employer, who agrees to pay wages throughout the period of working.

“Wages”* means the money which the employer and the employee agree to be paid in return for the work done in accordance with the employment contract during normal working hours on a hourly, daily, weekly, monthly or other periodic basis or to be paid by calculating upon the basis of the result of work performed by the employee during normal working hours, and also includes money which the employer paid during the holiday and leave during which employee did not work but nevertheless is entitled to receive under this Act.

* Labour Protection Act, second edition B.E. 2541, section 5

1.1 Basic Salary

An employee who has completed the full month service will be receiving the full month wages.

1.2 Pro-rate Rules of Incomplete Month

For salaried employee, pro-rated salary of incomplete month is calculated by multiplying number of working days with employee's daily wage rate.

According to the Labour Law section 68*, "for the purpose of calculating overtime pay, holiday pay, and holiday overtime pay, in the case where the employee is paid wages on a monthly basis, the hourly wage rate on a working day shall mean a monthly wage divided by a multiple of thirty and the average number of working hours on a working day", therefore, the employee's daily wage rate is generally determined by taking the employee's monthly wage rate and dividing by thirty.

The formula for the incomplete month calculation is $(\text{Basic Salary}/30) \times \text{No. of working days in the month}$.

In practice, some companies use number of calendar days in the specific month as the divider. However, the daily rate shall not be lower than the minimum wage rate.

An employer shall pay a wage to an employee equal to a working day's wages in respect of the following holiday:

- (1) A week holiday, except for employees who receive a daily wage, an hourly wage or a wage calculated on a work unit performed basis;
- (2) A traditional holiday;
- (3) Annual Vacation.

An employer shall pay wage to an employee for a day of sick-leave which shall be at the rate equal to the wages for a normal working day for the entire duration of the time taken for sick-leave, but which shall not exceed thirty working days per year.

* Labour Protection Act, second edition B.E. 2541, section 68

1.3 Allowances

Fixed allowance is defined as part of wages according to the Labour Law section 5.

An employee who has completed the full month service will be paid for full month allowances. For the incomplete month, the pro-rata of allowance must be paid.

The calculation of incomplete month for fixed allowances will be calculated by multiplying the number of working days with employee's daily rate for allowances.

The employee's daily rate for allowance is generally determined by taking the employee's month allowance and dividing by thirty.

The formula for the incomplete month calculation is $(\text{Fixed allowances}/30) \times \text{No. of working days in the month}$.

In practice, some companies use number of calendar days in the specific month as the divider.

In case of reimbursed allowances which is defined as expenses, the payment will be made on an actual basis according to the company's policies.

1.4 Statutory Registration

Thailand has only 2 statutory requirements: withholding tax and social security. However, it is common for companies to offer additional voluntary benefits i.e. provident fund, or medical and life insurance.

1.4.1 Withholding Tax

A taxpayer identification number is issued by the Revenue Department and comprises 10 digits.

Registration Form

a) Thai Nationals

Effective on 1st October 2003, an individual who has an Identification number, is entitled to use his/her ID number in lieu of a tax ID number for filing a personal income tax return and withholding tax return without having to apply for a tax ID number and card.

b) Foreigners

Foreigners are still required to apply for and use a tax ID number for filing a return.

Registration form: (see Reference section E: Forms)

Lor Po 10.1

Application for having a tax ID number/amending taxpayer's personal information

The application should submit together with the following documents:

- 1) A photocopy of passport
- 2) A photocopy of work permit
- 3) Letter of Power of Attorney (in case of authorization to submit)

Deadline for Filing

The application for having a tax ID number should be submitted within 60 days of receiving the work permit.

Method of Filing

The application must be submitted to a Revenue Area Office or Revenue office where the requestor is located (see Reference for Revenue Department Office Area).

1.4.2 Social Security

Employer need to register the employee as the “insured person” who starts working at the age of not under fifteen and not over sixty years old in the enterprise with 1 or more employees with the Social Security Office.

In case the number of employee is increased, the employer will submit for new employee Registration Form if he/she has never received social security card before.

If the new employee already has the social security card, employer is still required to submit the list of the insured person who joins the company to the Social Security Office.

Registration Forms : (see Reference section E: Forms)

<i>Item</i>	<i>Form No.</i>	<i>Forms</i>
1.	SSO1-02	Cover letter for submission of Insured Person Registration SSO1-03/SSO1-03/1
2.	SSO1-03	Insured Person Registration
3.	SSO1-03/1	Registration of Insured Persons for those already submitted SSO1-03

For foreigners, the registration requires the following information:

- 1) Passport no.
- 2) Work Permit no.

Deadline for Filing

Employers must register a new employee as the “insured person” within 30 days from the commencement of work.

Method of Filing

The registration form must be submitted to the Social Security Office where the office is located. (See Reference for Social Security Office Area)

1.5 Voluntary Benefits Registration

1.5.1 Provident Fund

Provident Fund in Thailand can be viewed as a kind of fringe benefit. The scheme regulatory authority is under the Securities and Exchange Commission (SEC).

Registered Provident Fund (PVD) must be jointly set up by employees and employer. The purpose of the fund is to encourage and provide savings for employees' benefits and that of their respective families in the event of the employees retirements, disabilities, deaths, resignation from the company or the fund.

Characteristic of the Fund

The Fund, as per the Provident Fund Act B.E. 2530 and further amendment, must be one which consist of employees' and employer's contributions; whereby an employee is required to contribute into the Fund at the percentage of his remuneration as required by law, and the company is required to contribute equal or more than that of the employee's.

The contribution paid to the provident fund by employees and employers are tax deductible.

The provident fund must have the Fund Committee which consists of the representatives appointed by employers and elected by employees. The fund committee has duties to supervise the fund in general and has a power to appoint the fund manager and also must ensure that the operation of the fund complies with the governing rules.

Registration Form

Employee will have to fill in the enrollment form to join the Fund. The enrollment form can be varied depending on the company format.

Employee who is eligible to join the Fund can be varied depending on the Fund rules of each company. The eligibility can be the first day of the commencement of work or completed the Probation Period or join the company more than 120 days.

Deadline for Filing

Employer have to report the new member to the Provident Fund provider at the end of each month when submits the contribution to the Fund.

Method of Filing

Submit the New Member Form to the Provident Fund provider. (see Reference for Provident Fund providers)

1.5.2 Medical and Life Insurance

Medical and Life Insurance benefits are varied by company's discretion. The companies provided these benefits, mostly, provide Group Medical and Life Insurance. The company will fund the premium cost. Some companies also provided options to extend to employee's family/dependent (spouse, children and parents) without pay or participated employees contribute to a premium cost for the family/dependent.

Registration Form

Employee will have to fill in the enrollment form to join the Medical and Life Insurance. The enrollment form can be varied depending on the insurance provider's format.

Deadline for Filing

The filing of the New Member to the insurance provider will be arranged by mutual agreement. Employee can join the insurance anytime depending on the company's policy. Commonly employee will join these benefits the first day of the commencement of work.

Method of Filing

The submission of the New Member Form to the insurance provider will be varies by insurance company. Employer needs to send the enrollment form to the insurance provider.

1.6 Statutory Deductions

The statutory deductions allowed by laws are withholding tax, social security's contribution and provident fund's contribution.

1.6.1 Withholding Tax Deduction

An employer is responsible to deduct the income tax from the employee's salary every month and submit to the Revenue Department.

Deadline for Filing

The application for Withholding Tax deduction (PND 1 and Attachment Form) should be submitted to the Revenue Area Office together with the payment by the 7th of the following month.

Internet submission is available, however, employers have to register with the Revenue Department to use this service.

Method of Payment

Cash or Cheque payment at the Revenue Area Office. Online Payment is available (see procedure in appendix 6)

Method for Adjusting Incorrect Contribution

Re-submit the PND 1 and Attachment Form to the Revenue Department for the specific month.

Year End Submission/Reconciliation

Employer is required to submit the PND 1 Kor and Attachment Form to the Revenue department to report the annual income and the withholding tax deduction for individual employee. See more details in Year End Income Tax session.

1.6.2 Social Security Deduction

An employer is responsible to deduct the social security from the employee's salary each month and submit to the Social Security Office.

The current contribution rates for employers and employees are 5% per month.

Both employers and employees must contribute monthly to the Social Security Fund by calculating from employee's monthly wages.

The minimum monthly rate of 1,650 Baht and the maximum monthly rate of Baht 15,000 will be used for calculating the contribution.

Deadline for Filing

The remittance of monthly contribution (SSO1-10 Form) should be submitted together with the payment to the Social Security Office or Representative Bank by the 15th of the following month.

Method of Payment

The methods of payment are as follows.

1. Pay at SSO Area Offices or Provincial Social Security Offices by themselves, or by post with cash or cheque or pay at post.
2. Pay through Krung Thai Bank or Bank of Ayudhaya at any branch in the province where the office is located.

Method for Adjusting Incorrect Contribution

Re-submit the form to the Social Security Office for the specific month.

Year End Submission/Reconciliation

There is no Year End submission for social security deduction.

1.6.3 Provident Fund Deduction

The employee's contribution varies from company to company but must be between 2 – 15% of wages.

Deadline for Remittance

The employer must remit the contribution into the fund within three business days from the date of payment of wages.

If the employer remits the contribution into the fund later than three business days, the employer must pay a surcharge into the fund during the period of delay at the rate of five percent per month of the contribution.

Method of Payment

Cash/Cheque sends to the Provident Fund Provider or direct deposit into the Provident Fund account.

Method for Adjusting Incorrect Contribution

The adjustment and correction of contribution can be done in the following month but penalty will be applied for the short payment.

Year End Submission/Reconciliation

There is no Year End submission for Provident Fund deduction. However, the Provident Fund provider has to issue the certificate of contribution to all employees for the personal income tax filling purpose.

1.7 Other deductions

1.7.1 Medical and Life Insurance Deduction

Normally there is no deduction for the medical and life insurance from the employee. Employer paid full fee for their employees.

However, some companies may extend the coverage to their employee's dependants which if they do; there might be a cost wise for the dependants' premium and the employer will have to deduct the money from the employee's salary. This can be varied by company's discretion.

TERMINATIONS

2. TERMINATIONS

2.1 VOLUNTARY TERMINATIONS

2.1.1 Basic Salary

An employee who has completed the full month service and terminated the employment will be receiving the full month wage.

2.1.2 Pro-rate Rules of Incomplete Month

For salaried employee, pro-rated salary of incomplete month is calculated by multiplying number of working days with employee's daily wage rate.

The employee's daily wage rate is generally determined by taking the employee's monthly wage rate and dividing by thirty.

The formula for the incomplete month calculation is $(\text{Basic Salary}/30) \times \text{No. of working days in the terminated month}$.

An employer shall pay a wage, overtime pay and unused vacations to an employee.

2.1.3 Allowances

An employee who has completed the full month service and terminated the employment will be paid for full month allowances.

The calculation of incomplete month for fixed allowances will be calculated by multiplying the number of working days with employee's daily rate for allowances.

The employee's daily rate for allowance is generally determined by taking the employee's month allowance and dividing by thirty.

The formula for the incomplete month calculation is $(\text{Fixed allowance}/30) \times \text{No. of working days in the terminated month}$.

Unused Annual Leave:

Terminated employees are entitled to a payment for unused annual leave according to the Labour law section 67, in case the employer terminates employment whereby the employee has not committed any violation under Section 119, the employer shall pay to the employee wages for the annual vacation for the year in which employment was terminated, in proportion to the number of days of annual vacation to which the employee is entitled, including the accumulated annual vacation under Section 30.

The formula for calculate an unused annual leave payment is (Salary/30) x No. of unused annual leave.

13th Month Bonus:

There is no law states that employer has to pay employee a pro-rated 13th month bonus upon termination. However, if the 13th month bonus entitlement is stated in the employment contract, it is compulsory for the company to pay a pro-rated 13th month bonus upon termination.

Pro-rated of 13th month bonus is calculated by 13th month bonus divided by number of days in the calendar year and multiplying by number of calendar days as of the termination date.

2.1.4 Statutory De-Registration

2.1.4.1 Withholding Tax

De-Registration Form

No requirement to submit the de-registration form.

Deadline For Filing

No requirement.

Method of Filing

No requirement.

Withholding Tax Certificate

An employer should issue Withholding Tax Certificate (50 Bis) to terminated employee within one month from the date of termination of the employment (see Reference section E: Forms).

2.1.4.2 Social Security

De-Registration Form (see Reference section E: Forms)

SSO6-09 Termination of insured person

Deadline For Filing

Employers must de-register their employees as the “insured person” within 15 days of the following month.

Method of Filing

The termination form must be submitted to the Social Security Office where the office is located (see Reference for Social Security Office Area).

2.1.5 Voluntary Benefits De-Registration

2.1.5.1 Provident Fund

De-registration Form

Employers must de-register the terminated employee from the Provident Fund. The termination form can be varied depending on the company format.

Deadline For Filing

Employers have to report the termination to the Provident Fund Provider within 10 days from the termination of employment.

Method of Filing

Submit the termination form to the Provident Fund provider.

2.1.5.2 Medical and Life Insurance

De-registration Form

Employer must de-register the terminated employee to the Insurance Provider. The termination form can be varied depending on the provider's format.

Deadline For Filing

Employers have to report the termination to the Insurance Provider as agreed date.

Method of Filing

Submit the termination form to the Insurance Provider.

2.1.5.3 Certification of employment

An employer has an obligation to provide the employee with an employment certificate. The certificate should at least specify the period that the employee had worked for the company and in what role and responsibilities.

2.2 INVOLUNTARY TERMINATIONS

In case of involuntary terminations i.e. redundancy, employees are entitled to the same payment as voluntary terminations plus severance payment according to the Labour laws (see Labour Regulation section 3.11).

Unused leave:

The unused leave will be paid out to employees according to the labour law and company policy.

Notice in lieu:

There is no need to pay notice in lieu if the employer gives a notice to terminate the employment contract at or before any time of payment to take effect as of the following time of payment. However, the employer may pay notice in lieu and terminate the employment contract immediately.

In case of termination with cause under Labour law section 119, the employers are not required to give advance notice or payment in lieu of notice, but they must indicate the cause of termination in the termination notice.

Severance Pay:

In case of termination without cause, employees are entitled to severance pay depending on employment period (see Labour Regulation section 3.11).

In case of termination with cause, employees are entitled to the same payment as voluntary termination, however, employers have the right not to pay the severance payment but they must indicate the cause of termination in the termination notice (according to the Labour law section 119).

Tax treatment:

The tax treatment on termination payment i.e. wages/salary, notice in lieu and unused leave will be treated the same as voluntary terminations.

The tax treatment on severance payment will be treated as irregular income and receive the tax exemption from the Revenue Department (see Taxation section).

LABOUR REGULATIONS

3. LABOUR REGULATIONS

Employment contracts and labour relations are governed by the Labour Protection Act, the Labour Relations Act, the Civil and Commercial Code and the Labour Procedure Act.

An employment contract may be either verbal or written detailing the terms and conditions, duties and responsibilities of employment between employer and employee.

3.1 Working rules and regulations

An employer who employs 10 or more employees is required to establish work rules and regulations governing work performance in Thai language. The rules and regulations should contain at least the following:

1. Normal working days, normal working hours and rest period
2. Holidays and rules governing the taking of holidays
3. Rules governing overtime work and holiday work
4. Date and place of payment of wages, overtime pay and holiday pay
5. Leave and rules governing the taking of leave
6. Discipline and disciplinary actions
7. Submission of complaint
8. Termination of employment, severance pay and special severance pay

The rules and regulations must be displayed at the workplace within 15 days from the date that the number of employees reaches 10 employees or more. The employer must file a copy of such rules and regulations with the Labour Department, where the office located, within 7 days from the date that employer displays the rule and regulations. (See reference for Labour Department Office Area).

3.2 Employee Register

An employer with 10 or more employees is also required to maintain an employee register in Thai language and keep it available for inspection by the labour inspector.

The employee register should contain at least the following:

1. Name and surname
2. Sex
3. Nationality
4. Date of birth or age
5. Present address
6. Date of employment
7. Position
8. Rate of wages and other benefits agreed
9. Date of termination of employment

Any changes in the employee register, an employer should make an amendment within 15 days from the date of such change.

3.3 Minimum Age for Employment

The minimum age for employment is 15 years. Workers under the age of 18 are prohibited for dangerous and hazardous jobs. They are also prohibited from working overtime, on holidays, or between the hours of 10 p.m. and 6 a.m.

3.4 Standard Hours

The maximum working hours vary with the type of work. The maximum number of working hours for non-hazardous work is 8 hours per day or 48 hours per work in total. For hazardous work, the maximum number of standard hours is 7 hours per day or 42 hours per week.

The employer and employee may agree to arrange the period of working hours but the working hours in any case must not exceed 48 or 42 hours a week.

All employees are entitled to a daily rest period of at least 1 hour after working 5 consecutive hours. The employer and the employee may arrange the daily rest period to be shorter than 1 hour at each time, but it must not be less than 1 hour a day in total. A weekly holiday of at least 1 day per 6 days work period must be arranged by the employer.

3.5 Minimum Wage

The minimum wage rate varies among different location of the country and is adjusted periodically to accommodate inflation and cost of living increase.

The minimum wage per day effective January 1, 2005 is:

Minimum wages	Areas
175 Baht	Bangkok, Nontaburi, NakornPathom, PathumThani, SamutPrakarn, and SamutSakon
173 Baht	Phuket
157 Baht	Chonburi
155 Baht	Saraburi
150 Baht	Nakornrajsrima
149 Baht	Chiang Mai and PhangNga
147 Baht	Ranong and Rayong
146 Baht	PhraNakornsriAyudhaya
144 Baht	Krabi and Chachengchao
142 Baht	Karnchanaburi, Chantaburi, Petchburi, Rajburi, SamutSongkram and Angthong

Minimum wages	Areas
141 Baht	Chumporn, Lamphoon, SaKaew and Sukhothai
140 Baht	Khampanpetch, KhonKaen, Trang, Prachinburi, Burirum, Lopburi, Sinburi and Supanburi
139 Baht	Karasin, Chainat, Chaiyapoom, Trat, Trad, Nakornpanom, Narathivas, NakornSrithammarat, Nakornsawan, Prachaukirikan, Pattani, Pitsanulok, Petchaboon, Patalug, Mukdaharn, Yala, RoiEd, Lampang, Loei, Srisaket, Sakonnakorn, Songkla, Satul, Suratthani, NongKai, Nongbua Lamphoon, Udonthani, Utaradit, Uthaitthani and Amnartcharoeng
138 Baht	Nakornnayok and Pichit
137 Baht	Chiangrai, Nan, Payao, Prae, Mahasarakam, MaeHongSong, Yasothorn, Surin, and Ubonrajthani

3.6 Pro-rate Rules of Incomplete Month

For salaried employee, pro-rated salary and fixed allowance of incomplete month is calculated by multiplying number of working days with employee's daily wage rate.

The employee's daily wage rate is generally determined by taking the employee's monthly wage rate and dividing by 30.

3.7 Probationary period

The law does not set a minimum or maximum length for a probationary period. Employees and employers may agree to a probationary period of any length, provided that it is a reasonable period for the kind of work involved. However, in practice, there is a 120-day period that mostly refers to as the probationary period. The law provides that the termination after 120 days of employment will subject to pay severance payment.

To terminate the employment during probationary period, employers require to give a notice to employees.

3.8 Overtime Regulations

Any work outside and beyond the normal working hour are considered as "Overtime work". Any work on a holiday (weekly holiday, public holidays, or vacation) is considered as "Holiday work" and working beyond the normal working hours on a holiday is the "Overtime on Holiday".

Overtime Type

OT Entitlement

Overtime work

Not less than 1.5 times

Overtime for holiday work

Not less than 2 times

Overtime on holiday

Not less than 3 times

Restriction On Overtime Worked

The overtime work or a holiday work is on voluntary basis. The employer may not force the employee to work overtime or on a holiday work without the consent of the employee. Although the employee agrees to work but they cannot agree to work beyond the maximum number of hours limited by law.

The maximum number of overtime work is limited to not more than 36 hours a week in total.

Pregnant employees are prohibited from working overtime, on holidays, or between the hours of 10 p.m. and 6 a.m.

The overtime work and holiday work for the employee engaging in the hazardous work is prohibited.

Overtime Entitlement

The overtime entitlement is eligible for only non-supervisory or non-exempt employees.

Tax Treatment on Overtime

Overtime payment is considered as a taxable income and should include in employee's monthly income for tax calculation. This tax is calculated as part of irregular income.

3.9 Traditional Public Holidays

There must be a minimum of 13 days per year set aside as traditional public holidays including National Labour Day.

The common public holidays are as follows:

New Year's day	January 1
Makha Bucha Day	February-March (vary each year)
Chakri Day	April 6
Songkran Day	April 13
National Labour Day	May 1
Coronation Day	May 5
Visakha Bucha Day	May (vary each year)
Buddhist Lent Day	July (vary each year)
H.M. the Queen's Birthday	August 12
Chulalongkorn Day	October 23
H.M. the King's Birthday	December 5
Constitution Day	December 10
New Year's Eve	December 31

For the Songkran Day, the government has declared April 13 –15 as government holidays. Some companies may extend the Songkran day to April 15 to follow the government holidays. Some companies may provide holidays on Chinese New Year and Christmas Day.

3.10 Leave Entitlement

Annual Leave

An employee is entitled to a minimum of 6 days on annual leave after working consecutively for one full year.

For an employee who has not completed one year of service, the employer may provide an annual leave on a pro rata basis.

Sick Leave

An employee is entitled to take sick leave as actual but only 30 days of sick leave with pay per year.

An employer may request a medical certificate if an employee is absent for three consecutive days.

Days on which the employee cannot work because of injury or illness caused by the work and the maternity leave shall not be deemed sick leave.

Maternity Leave

Female employees are entitled to maternity leave for not more than 90 days including holidays, but paid leave shall not exceed 45 days. The Social Security Fund will pay the remaining 45 days. This 90 days maternity leave are in addition to 30 days sick leave.

Military Leave

The employee shall be entitled to take military service leave for mobilization exercises for inspection, for military training, or for testing of combat readiness, in accordance with laws governing military service. The employer should pay the wages at the same rate as normal work throughout the leave period but shall not exceed sixty days per year.

Sterilization Leave

This leave is available for both men and women employees. The employer should pay the wages for the leave period as stated in a medical certification.

Other Leaves

Apart from above, other leaves such as ordination leave, compassionate leave, paternity leave, leave of absence, leave for education will be up to employer's discretion and without pay unless the employer agrees otherwise.

3.11 Termination

An employment contract may be terminated in any of the following:

1. the employment period come to an end
2. completion of the agreed work
3. notification of termination of employment in advance if the employment period is not fixed
4. transfer of employment to a third person without consent of an employee such as on the sale transfer of a business
5. mutual consent
6. termination by an employer in case an employee is guilty of gross negligence

Notice in Lieu

For employment contract that does not specify any duration, either employers and employees can terminate the contract by giving notice at or before any time of payment in order to have effect in the next pay period.

For example:

The pay date is every month end. To terminate an employee on 30th of September, the employer should notify 1-month notice to the employee on 31st of August.

In case of pay date is on 25th of each month. If an employer would like to terminate an employee in September, the employer should notify 1-month notice to the employee on or before 25th August and the termination date will be on 30th of September.

However, payment in lieu of notice can be made.

In case of serious violations of work rules and regulations, employers are not required to give advance written notice or payment in lieu of notice, but they must indicate the cause for termination in the termination notice.

Redundancy/Severance Payments

Employees terminated without cause are entitled to severance pay and additional benefits that are specified in their employment contracts and/or the employer's work rules and regulations.

The minimum amount of severance payment by the employer is calculated using a formula set forth by law. The payment takes into consideration on the employee's period of continuous employment with the employer as well as the employee's daily wage rate as of the date of termination.

Below is the minimum amount of severance which is payable upon termination.

Employment Period	Severance Payment
Employed at least 120 days, but less than 1 year	30 days wages
Employed at least 1 year, but less than 3 years	90 days wages
Employed at least 3 years, but less than 6 years	180 days wages
Employed at least 6 years, but less than 10 years	240 days wages
Employed more than 10 years	300 days wages

The formula for severance payable is Daily wage Rate x Severance Payment.

The employee's daily wage rate is generally determined by taking the employee's monthly wage rate and dividing by thirty days.

For example: suppose an employee's monthly wages as of the date for termination is 45,000 Baht. The employee has worked at a company consecutively for 8 years is terminated without cause.

From the above table, the severance payment for an employee who has worked consecutively for at least 6 years but less than 10 years is equal to 240 days wages. Therefore, the minimum severance payable to the employee would be calculated as follows.

$$\begin{aligned}\text{Daily wage rate} &= \text{Monthly wage rate}/30 \text{ days} \\ &= 45,000/30 \\ &= 1,500 \text{ Baht}\end{aligned}$$

$$\begin{aligned}\text{Severance Payable} &= \text{Daily wage Rate} \times \text{Severance Payment} \\ &= 1,500 \times 240 \\ &= 360,000 \text{ Baht}\end{aligned}$$

According to the Labour law section 119, employers need not to pay severance payment to employees terminated for one of the following conditions:

- Performing duties dishonestly or intentionally committing a criminal offence against the employer.
- Intentionally causing damage to the employer.
- Acting with gross negligence resulting in serious damage to the employer.
- Violating legitimate and fair orders and policies of the employer after having already been issued a written warning. For serious violations, employers need not give a written warning. A written warning is valid for not more than one year from the commitment of the offence.

- Neglecting duties for three consecutive workdays without a valid reason, whether or not there is an intervening holiday in that period.
- Being imprisoned by a final judgment, unless it is for a negligent act or petty crime.

However, if the wrongdoing does not reach a certain degree of severity, employers are still required to pay severance pay. Severity will be measured based not only on the employer's standards, but also on general workplace practices.

An employee can bring an action against the employer in the Labour Court if the employee thinks the employment was terminated by unfair practices.

Special Severance Payment

In the event that an employer relocates its place of business that essentially affects the normal living of an employee or its family, the employer must notify the employee of the relocation at least 30 days in advance or payment in lieu of the advance notice to the employee an amount equal to 30 days' wages. However, if the employee refuses to work in the new location, the employee has the right to terminate the employment contract and is entitled to receive a special severance pay of not less 50 percent of the severance payment prescribed by law.

For example: suppose an employee's monthly wages as of the date for termination is 45,000 Baht. The employee has worked at a company consecutively for 8 years is terminated due to employer relocate its place of business.

From the above table, the severance payment for an employee who has worked consecutively for at least 6 years but less than 10 years is equal to 240 days wages. Therefore, the minimum severance payable to the employee would be calculated as follows.

$$\begin{aligned}
 \text{Daily wage rate} &= \text{Monthly wage rate}/30 \text{ days} \\
 &= 45,000/30 \\
 &= 1,500 \text{ Baht} \\
 \\
 \text{Severance Payable} &= \text{Daily wage Rate} \times \text{Severance Payment} \\
 &= 1,500 \times 240 \\
 &= 360,000 \text{ Baht}
 \end{aligned}$$

Therefore, the special severance payment for the relocation is equal to 180,000 Baht.

In case of the employer terminates the employment of an employee as a consequence of streamlining the work unit, production process, distribution or services due to the utilization or change of machinery or technology which results in the reduction of the

number of employees, the employer must notify the Labour Inspector and the employee to be terminated at least 60 days in advance before the date of termination of the employment or payment in lieu of the advance notice to the employee an amount equal to 60 days' wages. The terminated employees will be entitled to the severance payment as prescribed by law.

In addition, if the terminated employee has worked consecutively for more than 6 years, the employee will be entitled to an additional special severance payment at the rate of 15 days' wages per one full year of service, calculated from the start of year seven onwards. In calculation of the employment period for this additional special severance payment, the incomplete year of service is greater than 180 days, it will be deemed to be one year of employment. However, the total amount of this additional special severance payment should not exceed 360 days' wages.

Employment period	Additional severance payment
6 years – 6 years and 180 days	No additional special severance payment
6 years and 181 days – 7 years and 180 days	15 days
7 years and 181 days – 8 years and 180 days	30 days
8 years and 181 days – 9 years and 180 days	45 days
9 years and 181 days – 10 years and 180 days	60 days
& etc.	

For example: suppose an employee's monthly wages as of the date for termination is 45,000 Baht and has joined the company on January 1, 1996. The employee has worked at a company consecutively for 8 years is terminated as a result from changes of machinery or technology on March 31, 2004.

The total severance payable will be calculated as follows: From the above table, the severance payment for an employee who has worked consecutively for at least 6 years but less than 10 years is equal to 240 days wages. Therefore, the minimum severance payable to the employee would be calculated as follows.

$$\begin{aligned}
 \text{Daily wage rate} &= \text{Monthly wage rate}/30 \text{ days} \\
 &= 45,000/30 \\
 &= 1,500 \text{ Baht}
 \end{aligned}$$

$$\begin{aligned}
 \text{Severance Payable for 8 years of service} &= \text{Daily wage Rate} \times \text{Severance Payment} \\
 &= 1,500 \times 240 \\
 &= 360,000 \text{ Baht}
 \end{aligned}$$

Additional special severance payable for January 1, 2002 – March 31, 2004 is equal to 30 days.

= 30 days x 1,500

= 45,000 Baht

Therefore, the total severance payment is 405,000 Baht

Termination Payment

In case of the employer terminates the employment of an employee, the employer shall pay wages, overtime pay, holiday pay and holiday overtime pay to the employee who is entitled to receive such pay, within three days as from the date of termination of employment.

Unfair Termination/Treatment

In all involuntary termination cases except for cause, employees have a right to claim for unfair termination/treatment.

In such cases, damages or indemnities will be judged solely by the Labour Court.

Termination of pregnant employee

It is prohibited for an employer to terminate a female employee because of pregnancy.

3.12 Statutory Deductions

Employer cannot make any deduction from wages, overtime pay, holiday pay and holiday overtime pay, except for:

1. payment of income tax in an amount payable by an employee or other payment provided by law;
2. payment of labour union dues according to the regulations of the labour union;
3. payment of a debt owed to a savings co-operative or other co-operative of the same description, or of a debt relating to welfare for the sole benefit of the employee, with prior consent of the employee;
4. payment as a security deposit for an employee who is responsible for money and property of the employer for potential damage caused by the employee either willfully or through gross negligence. The consent of the employee is required for the deduction.
5. payment as contribution under an agreement relating to a provident fund.

Any deduction under (2), (3), (4), and (5) in each case should not be in excess of 10 percent, and, in aggregate, not exceed one-fifth of the money to which employee is entitled to receive at the time of payment, unless with the consent of the employee

In case of the deduction agreed by employees, an employer should prepare a written document and have the employee to sign on the consent or agreement.

3.13 Employee Record

The employer shall maintain employees' record for not less than two years from the date of termination of employment of each employee.

The employer shall keep documents relating to the payment of wages, overtime pay, holiday pay and holiday overtime pay to the employees for not less than two years from the date of the payment.

PERSONNEL INCOME TAX

4. PERSONNEL INCOME TAX

4.1 Overview

4.1.1 Principal Taxes

Thailand taxes are imposed both at the national and local levels. The principal taxes in Thailand include:

1. Direct taxes
 - Personal income tax
 - Corporate income tax
 - Petroleum income tax
2. Indirect taxes
 - Value added tax
 - Specific business tax
 - Customs duty
 - Excise tax
 - Stamp duty
 - Property tax

Tax collections are administered by the Ministry of Finance through three departments: the Customs Department, which is responsible for import and export duties; the Revenue Department, which attends to the collection of income tax, value added tax, specific business tax, and stamp duty; and the Excise Department, which collects excise taxes levied on certain specific commodities. Local governing bodies deal with the collection of property and municipal taxes.

4.1.2 Source of Tax Law

The Revenue Code is the principal tax law in Thailand. The Code governs personal income tax, corporate income tax, value added tax, specific business tax, and stamp duty. The Petroleum Income Tax Act governs taxation of oil and gas concessionaires, and the Customs Act governs tariff on imports and exports. Other laws govern excise tax and property tax.

In relation to income from employment, personal income tax is the only tax that employer required to withhold from the employee's income.

4.2 Personal Income Tax

The provisions regarding personal taxation appear in the Revenue Code and in notifications, decrees, and regulations issued under the code.

Personal Income Tax (PIT) is a direct tax levied on income of a person. A person means an individual, an ordinary partnership, a non-juristic body of person, a deceased person and an undivided estate. In general, a person liable to Personal Income Tax has to compute his tax liability, file tax return and pay tax, if any, accordingly on a calendar year basis.

4.3 Tax Identification Number

Section 3 undecim of the Revenue Code provides that a taxpayer or a payer of income shall obtain and use a taxpayer identification number (TIN).

All persons who work in Thailand or have taxable income must apply for a taxpayer's identification number that is issued upon presentation of a Thai identification card or foreign passport and evidence of the need for the number (See Appendix 5).

A taxpayer identification number is issued by the Revenue Department and comprises 10 digits.

However, a taxpayer who is an individual or a payer of income who is an individual is not required to apply for a Tax Identification Number if he has and uses a Personal Identification Number (PIN) in accordance with the civilian registration law. He can use his Personal Identification Number instead of Taxpayer Identification Number for tax return filing purposes.

4.4 Taxable Person

Taxpayers are classified into "resident" and "non-resident". "Resident" means any person residing in Thailand for a period or periods aggregating more than 180 days in any tax (calendar) year. A resident of Thailand is liable to pay tax on income from sources in Thailand on a cash basis, regardless where the money is paid, as well as on the portion of income from foreign sources that is brought into Thailand. A non-resident is, however, subject to tax only on income from sources in Thailand.

Individual taxpayers are classified into 5 categories as follows:

1. Natural person;
2. Non-juristic body of persons;
3. Non-juristic partnership (unregistered ordinary partnership);
4. A deceased person's assessable income and estate throughout the year in which death occurred;
5. The undistributed estate of the deceased.

4.5 Taxable base

The taxable base is determined by deducting expenses and allowances from all assessable income. Tax is levied on the taxable base at progressive rates ranging from 10% to 37%.

4.6 Assessable Income

Income chargeable to the Personal Income Tax is called "assessable income". The term covers income both in cash and in kind. Therefore, any benefits provided by an employer or other persons, such as a rent-free house or the amount of tax paid by the employer on behalf of the employee, are also treated as assessable income of the employee for the purpose of Personal Income Tax.

In section 40 of the Revenue Code, assessable income is classified into 8 categories as follows:

- (1) income from personal services rendered to employers;
- (2) income by virtue of jobs, positions or services rendered;
- (3) income from goodwill, copyright, franchise, other rights, annuity or income in the nature of annual payments derived from a will or any other juristic Act or judgment of the Court;
- (4) income in the nature of dividends, interest on deposits with banks in Thailand, shares of profits or other benefits from a juristic company, juristic partnership, or mutual fund, payments received as a result of the reduction of capital, a bonus, an increased capital holdings, gains from amalgamation, acquisition or dissolution of juristic companies or partnerships, and gains from transferring of shares or partnership holdings;
- (5) income from letting out of property on hire and from breaches of instalment sales or hire-purchase contracts;
- (6) income from liberal professions;
- (7) income from construction and other contracts of work;
- (8) income from business, commerce, agriculture, industry, transport or any other activity not specified earlier.

The following are examples of income subject to taxation in Thailand:

- Wages paid in Thailand, no matter where earned.
- Wages paid abroad, as a result of work in Thailand.
- Interest, dividends, commissions, rents, royalties, trading profits, etc. from sources in Thailand.
- Interest, dividends, commissions, rents, royalties, trading profits, etc. from abroad brought into Thailand in the year earned or in the following year. (This applies only to those who reside in Thailand for more than 180 days in the year in which this income is brought into Thailand.)
- Holiday pay earned in Thailand.
- Housing and utilities benefits provided by the employer
- Value of car and driver attributed for personal use provided by the employer.
- School fees for dependents, paid by employer.
- Cost of home leave for the taxpayer and dependents, paid by the employer.
- Taxes paid by the employer on behalf of the employee, including taxes paid on taxes, etc. under a pyramid structure.

Any other benefit received or obligation provided or paid for by the employer.

Certain types of income are exempt from personal income tax. The following are examples of non-taxable income:

- Money derived in the form of per diem and travelling expenses.
- Medical and workman's compensation benefits.
- Other fringe benefits for example uniform.
- Income subject to tax in a tax treaty country.
- Income earned abroad more than two years prior to its being brought into Thailand or income earned abroad by a person who does not reside in Thailand for more than 180 days in the year that the income is brought into Thailand.
- Saving account interest up to a certain amount and certain interest on Thai government bonds.
- The share of profits obtained from a non-juristic body of persons.
- Income of a mutual fund or from the sale of investment units in a mutual fund.
- Maintenance income derived under moral obligation.

4.7 Separate Taxation

There are several types of income that the taxpayer shall not include or may not choose to include such income to the assessable income in calculating the tax liability.

4.8 Income from sale of immovable property

Taxpayer shall not include income from sales of immovable property acquired by bequest or by way of gift to the assessable income when calculating PIT. However, if the sale is made for a commercial purpose, it is essential that such income must be included as the assessable income. Nevertheless, from January 2003, gains from sales of residential buildings shall not be included as income if such gains are spent on purchasing a new home within 1 year before or after selling his primary residence.

4.9 Interest

Interest income may, at the taxpayer's selection, be excluded from the computation of PIT provided that a tax of 15 per cent is withheld at source. However, the following forms of individual's interest income are exempt from 15 per cent withholding tax;

1. Interest on bonds or debentures issued by a government organization,
2. Interest on saving deposits in commercial banks if the aggregate amount of interest received is not more than 20,000 Baht during a taxable year,
3. Interest on loans paid by a finance company,
4. Interest received from any financial institutions organized by a specific law of Thailand for the purpose of lending money to promote agriculture, commerce or industry.

4.10 Dividends

Taxpayer who is a resident in Thailand and receives dividends or shares of profits from a registered company or a mutual fund which tax has been withheld at source at the rate of 10 per cent, may choose to exclude such dividends from the assessable income when calculating Personal Income Tax. However, in doing so, taxpayer will be unable to claim any refund or credit as mentioned in the tax credit for dividend.

Tax Credit for Dividend

In the case where an individual elects to include dividends with other income in the computation of annual tax payable, the individual who is a resident of Thailand, with a domicile in Thailand, and receives dividends from my companies organized under the Thai law, is entitled to claim a tax credit. The tax credit is regarded as taxable income and is required to be included first with the other income to arrive at the total gross income, and then deducted from the amount of tax payable.

4.11 Tax Rates

Personal income tax is a Progressive Tax Rates. After deducting the standard or itemized deductions, and the applicable allowances from gross income, the resulting net income is taxed at the rates shown in the following table:

Tax rates of the Personal Income Tax			
Taxable Income	Tax Rate (%)	Tax Amount	Accumulated Tax
0 - 50,000 (before 2003)	Exempt	-	-
0 - 80,000 (2003 onwards)	Exempt	-	-
80,001 - 100,000 (2004 onwards)	Exempt	-	-
100,001 - 500,000	10	40,000	40,000
500,001 - 1,000,000	20	100,000	140,000
1,000,001 - 4,000,000	30	900,000	1,040,000
4,000,001 and over	37		

In the case where income in categories 40(2) - (8) mentioned in Revenue Code are earned more than 60,000 Baht per annum, taxpayer has to calculate the amount of tax by multiplying 0.5% to the assessable income and compare with the amount of tax calculated by progressive tax rates. Taxpayer is liable to pay tax at the amount whichever is greater. The income tax payable must not be less than 0.5% of that gross income.

The tax rate on the joint income of spouses is the same as that applicable to persons filing individual returns; the incomes of both spouses are treated as accruing solely to the husband.

Income earned by non-residents for services performed outside Thailand but paid from Thailand is generally subject to flat rate withholding tax of 15%. Dividends and shares of profit are subject to a flat rate 10%.

4.12 Tax on tax

If the payer of income also pays the taxpayer's income tax, the tax itself is subject to income tax at the same rate as the basic income itself, for the year in which the basic income is paid. For example, if an employer pays salary in 2003 and then pays the employees tax (or tax on tax) in 2004 when the tax return is due, the tax on tax is due and payable at 2003 rates at the time that the 2003 tax return is filed.

4.13 Allowances and Deductions

Certain deductions and allowances are allowed in the calculation of the taxable income. Taxpayers shall make deductions from assessable income before the allowances are granted. Therefore, taxable income is calculated by:

TAXABLE INCOME = assessable income - deductions – allowances

Standard or itemized deductions

Employees and most self-employed persons, who provide non-professional personal services or earn copyright royalties, are entitled to a 40% standard deduction from their gross salary or service income, not exceeding Baht 60,000. Professionals and other self-employed persons may choose a standard deduction ranging up to 85% of their gross income depending on its nature. Persons may elect to itemize their expenses in lieu of taking the standard deduction

Section 40 of the Revenue Code describes the various types of income subject to personal income tax. Some types of income entitle the individual to standard deductions. In summary, these types of income and the corresponding standard deductions, if any, are presented in the table below.

Types of Taxable Income and the Relevant Standard

Revenue Code Section	Type of Taxable Income	Rate of Standard Deduction
40(1) & (2)	Employment or service	40% but not exceeding Baht 60,000
40(3)	Income from copyrights	40% but not exceeding Baht 60,000
40(4)	Interest, dividends, capital gains on sale of securities	

Revenue Code Section	Type of Taxable Income	Rate of Standard Deduction
40(5)	Income from letting out of property on hire - Building and wharves - Agricultural land - All other types of land - Vehicles - Any Other type of property	30% 20% 15% 30% 10%
40(6)	Professional fees	60% for income from medical practice, 30% for others
40(7)	Income derived from contract of work whereby the contractor provides essential materials besides tools	actual expenses or 70%
40(8)	Income derived from business, commerce, agriculture, industry, transport, or any other activities not specified earlier	actual expenses or 65-85% depending on the types of income

In the case that a lump-sum payment is made because of retirement or termination for the employment period more than 5 years, a deduction of expenses is available of Baht 7,000 multiplied by the number of years of employment, but not in excess of the payment itself. A further deduction of 50% is available for the balance.

The standard deductions for income under Sections 40(5) to 40(8) are optional; the taxpayer may elect to itemize deductions by made on an actual expense basis only if the taxpayers can provide evidence of the expenditure to tax authorities.

In order for the actual expenses to be deductible, the following rules must be satisfied:

- (1) The expenses must be proved by supporting evidence.
- (2) The expenses must be necessary and reasonable.
- (3) The expenses must not be prohibited from being deducted by the Revenue Code.
- (4) If special rules are provided in the Revenue Code with respect to any expenses, those rules must be followed, e.g. bad debts reserve and depreciation.

Allowances

There are two categories of allowances. In addition to the itemized standard deductions, taxpayers are also entitled to the following allowances:

Allowances (Exemptions) allowed for the calculation of Personal Income Tax

Types of Allowances	Amount
Personal Allowances - Single taxpayer - Undivided estate spouse - Non-juristic partnership or body of persons	30,000 Baht for the taxpayer 30,000 Baht for the taxpayer's 30,000 Baht for each partner but not exceeding 60,000 Baht in total
Spouse allowance	30,000 Baht
Child allowance (child under 25 years of age and studying at educational institution, or a minor, or an adjusted incompetent or quasi-incompetent person)	15,000 Baht each (limited to three children)
Education (additional allowance for child studying in educational institution in Thailand)	2,000 Baht for each child
Specified Allowances: Life insurance premium paid by taxpayer on his own life which the insurance policy is for a minimum period of 10 years and the insurer is carrying on a life insurance business in Thailand	Amount actually paid but not exceeding 50,000 Baht. The same amount is also allowed for the tax's payer's spouse providing their marital status exists throughout the tax year
Contribution to approved Provident Fund	Maximum allowance (exemption) of 300,000 Bath, but not exceeding 15% of assessable income before deduction of any other allowances
Investment to Long-Term Equity Fund	Maximum allowance (exemption) of 300,000 Bath, but not exceeding 15% of assessable income before deduction of any other allowances
Home mortgage interest	Amount actually paid but not exceeding 50,000 Baht
Parental Allowance	30,000 Baht each, the same amount is also allowed for the tax's payer's spouse providing their marital status exists throughout the tax year

Types of Allowances	Amount
Charitable Contributions	Amount actually donated but not exceeding 10% of taxable income after all other deductions and allowances, It is a double deduction for the donation to the approved education institution
Social insurance contributions paid by taxpayer or spouse	Amount actually paid each
Severance pay received under Labour Law (not include payment on retirement)	Maximum allowance of 300,000 Baht for the employment period less than 5 years

4.14 Exclusions from Gross Incomes

Certain types of income are excluded from the gross income for the purpose of computing income tax. Among the excluded items are:

1. Employee moving expenses, or the portion of the travelling expenses paid by the employer to the employee for travelling from another location to assume employment for the first time, or for returning to his or her point of origin at the termination of employment;
2. Reimbursement for per diems or transportation expenses of an employee;
3. Share of profits obtained from a non-juristic partnership or a non-juristic body of persons subject to personal income tax;
4. Income from sale of securities traded in the Securities Exchange of Thailand, not including income from sale of Debentures and bonds;
5. Reimbursement of medical expenses incurred in Thailand for an employee and his or her dependents;
6. Income from sale of investment units in a mutual fund set up under the Securities and Stock Exchange Act B.E. 2535.

4.15 Rule for Tax Borne by Government

There is no rule for tax borne by government in Thailand.

4.16 Withholding Tax

Payments of employment income and certain specific types of assessable income to natural or juridical persons are subject to income tax withholding at various rates depending on the type of assessable income. The following are the withholding tax rates on some categories of income.

Types of income	Withholding Tax Rate
1. Employment income	0 – 37 %
2. Rents and prizes	5%
3. Ship rental charges	1%
4. Service and professional fees	3%
5. Public entertainer remuneration	
- Thai resident	5%
- Non-resident	5 – 37%
6. Advertising fees	2%

Interest income is subject to 15% withholding tax. Dividend income is subject to 10% withholding tax. A Thai resident may consider the withholding tax on interest and dividend income as the final tax, or include the interest or dividend in his assessable income and claim a credit for the withholding tax. However, the withholding tax is a final tax for a non-resident.

4.17 Monthly Income Tax

All person paying assessable income is required to deduct income tax withholding at source on each payment in accordance with the following rules:

- (a) In the case of income under categories 40(1) or 40(2), the payer must deduct tax by:
- (i) Multiplying the amount paid by the number of times of payment so that the result will represent the total amount which would be payable in a year;
 - (a) Pay wage monthly multiple by 12
 - (b) Pay wage twice per month multiple by 24
 - (c) Pay wage weekly multiple by 52

To pay income for the tax payer who is employed during the year, take the taxable income multiple by tax amount, for example, employed on 1 April and pay wage monthly, the amount to be paid for that year will be 9, etc

- (ii) After deducting expenses and allowances, if any, computing the tax on such an amount in accordance with the personal income tax rates; and
 - (iii) Dividing the amount of tax so computed by the number of times of payment.
- (b) In the case of income categories 40(3) and 40(4), the payer must deduct tax at the prevailing income tax rates. There are exceptions to this rule, notably interest on fixed deposits and dividends where a flat rate of 15%, 10% respectively are deductible.

4.18 Sample of Tax Computation

Example of tax computation 1 : Pay Salary only

Uma has salary 35,000 baht per month. She is single. How much yearly tax will be and how much withholding tax must be paid per month?

Computation method

Yearly Income (salary) 35,000 x 12	420,000.00
Total Assessable Income	<u>420,000.00</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>360,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Life Insurance Premium	25,000.00
Provident Fund Deduction	21,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>275,000.00</u>

Withholding Income tax computation

Calculate income tax at 1 st progressive tax rate (exempt the first 100,000 of the net income)	0.00
Calculate income tax at 2 nd progressive tax rate (175,000 x 10%)	17,500.00
Total Withholding Tax for this year	<u>17,500.00</u>
Monthly Tax (17,500/12)	<u>1,458.33</u>

Example of tax computation 2 : Pay Bonus one time during the tax year

Nivej has salary 22,000 baht per month, his wife has no income and his son is studying. The company pays bonus on March amount 30,000 baht. How much yearly tax will be and how much withholding tax must be paid per month?

Computation method

1st Computation: calculate tax from Salary

Yearly Income (salary) 22,000 x 12	264,000.00
Total Assessable Income	<u>264,000.00</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00

Income after deduction of expenses	<u>204,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Spouse Allowance	30,000.00
Child allowance + School Allowance (1 child)	17,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>118,000.00</u>

Withholding Income tax computation

Calculate income tax at 1 st progressive tax rate (exempt the first 100,000 of the net income)	0.00
Calculate income tax at 2 nd progressive tax rate (18,000 x 10%)	1,800.00
Total Withholding Tax for this year	<u>1,800.00</u>

Monthly Tax (1,800/12) for Salary 150.00

2nd Computation: calculate tax for Salary + Bonus

Yearly Income (salary) 22,000 x 12	264,000.00
Plus Bonus paid in March	30,000.00
Total Assessable Income	<u>294,000.00</u>

Less Expenses (40% but not exceed 60,000 baht) 60,000.00

Income after deduction of expenses 234,000.00

<u>Less</u> Personal Allowance	30,000.00
Spouse Allowance	30,000.00
Child allowance + School Allowance (1 child)	17,000.00
Social Security Deduction	9,000.00

Total Taxable Income 148,000.00

Withholding Income tax computation

Calculate income tax at 1 st progressive tax rate (exempt the first 100,000 of the net income)	0.00
Calculate income tax at 2 nd progressive tax rate (48,000 x 10%)	4,800.00
Total Tax (including bonus)	4,800.00

Less Tax for salary 1,800.00

Tax for Bonus 3,000.00
Monthly tax for salary (1,800/12) 150.00

Monthly Withholding Tax will be:

January – February (monthly)	150.00
March (3,000 + 150)	3,150.00
April – December	150.00

Example of tax computation 3 : Pay bonus + extra money several times during the tax year

Somsak has 40,000 baht salary, his wife is working and no children. His company pay bonus in March for 30,000 baht and pay commission in July for 4,000 baht and in October for 2,500 baht. How much yearly tax will be and how much withholding tax must be paid per month?

Computation method

1st Computation: calculate tax from Salary

Yearly Income (salary) 40,000 x 12	480,000.00
Total Assessable Income	<u>480,000.00</u>
<u>Less</u> Expense (40% but not excess 60,000 Baht)	60,000.00
Income after the deduction of expense	<u>420,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Loan Interest	50,000.00
Parental Allowance (Father)	30,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>301,000.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (201,000 x 10%)	20,100.00
Total Withholding Tax for this year	<u>20,100.00</u>
Monthly Tax for Salary	<u>1,675.00</u>

2nd Computation: calculate tax for Salary + Bonus in March

Yearly Income (salary) 40,000 x 12	480,000.00
<u>Plus</u> Bonus paid in March	30,000.00
Total Assessable Income	<u>510,000.00</u>
<u>Less</u> Expense (40% but not excess 60,000 Baht)	60,000.00
Income after the deduction of expense	<u>450,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Loan Interest	50,000.00
Parental Allowance (Father)	30,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>331,000.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (231,000 x 10%)	23,100.00
Total Tax (including bonus in March)	<u>23,100.00</u>
<u>Less</u> Tax for Salary	20,100.00
Monthly tax for Salary	1,675.00
Remain of the tax only for bonus (in March)	3,000.00
Therefore Withholding Tax in March	<u>4,675.00</u>

3rd Computation: calculate tax for Salary + Bonus (March)+ Commission in July

Yearly Income (salary + bonus)	510,000.00
<u>Plus</u> Commission in July	4,000.00
Total Assessable Income	<u>514,000.00</u>
<u>Less</u> Expense (40% not excess 60,000 Baht)	60,000.00
Income after the deduction of expense	<u>454,000.00</u>
<u>Less</u> Total Allowance	119,000.00
Total Taxable Income	<u>335,000.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (235,000 x 10%)	23,500.00
Total Tax (including bonus and commission)	<u>23,500.00</u>
<u>Less</u> Tax for Salary	20,100.00
Monthly tax for Salary	1,675.00
Tax for Bonus	3,000.00
Remain tax for commission in July	400.00
Therefore Withholding Tax in July	<u>2,075.00</u>

4th Computation: calculate tax for Salary + Bonus (March) + Commission (July) + Commission in October

Yearly Income (salary + bonus + commission)	514,000.00
<u>Plus</u> Commission in October	2,500.00
Total Assessable Income	<u>516,500.00</u>
<u>Less</u> Expense (40% not excess 60,000 Baht)	60,000.00
Income after the deduction of expense	<u>456,500.00</u>
<u>Less</u> Total Allowance	119,000.00
Total Taxable Income	<u>337,500.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (237,500 x 10%)	23,750.00
Total Tax (including bonus and commission)	<u>23,750.00</u>
<u>Less</u> Tax for Salary	20,100.00
Monthly tax for Salary	1,675.00
Tax for Bonus	3,000.00
Tax for Commission (July)	400.00
Remain tax for commission in October	250.00

Therefore, Withholding Tax for October **1,925.00**

Monthly Withholding Tax will be:

January – February	1,675.00
March	4,675.00
April – June	1,675.00
July	2,075.00
August – September	1,675.00
October	1,925.00
November – December	1,675.00

Example of tax computation 4 : Employer pays total tax for employee

Teera has a salary 50,000 baht, and he is single. His company pays for his tax. Teera does not have to pay any tax at all. How much yearly tax will be and how much withholding tax must be paid per month?

Computation method

1st Computation: calculate tax for salary

Yearly Income (salary) 50,000 x 12	600,000.00
Total Assessable Income	<u>600,000.00</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>540,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>501,000.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (1,000 x 20%)	200.00
Total Withholding Tax for Salary	<u>40,200.00</u>

2nd Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 1 st calculation	40,200.00
Total Assessable Income	<u>640,200.00</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>580,200.00</u>
<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>541,200.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (41,200 x 20%)	8,240.00
Total Withholding Tax	<u>48,240.00</u>

3rd Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 2 nd calculation	48,240.00
Total Assessable Income	<u>648,240.00</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>588,240.00</u>
<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>549,240.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate	

(49,240 x 20%)	9,848.00
Total Withholding Tax	<u>49,848.00</u>

4th Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 3 rd calculation	49,848.00
Total Assessable Income	<u>649,848.00</u>

<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
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Income after deduction of expenses	<u>589,848.00</u>
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<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00

Total Taxable Income	<u>550,848.00</u>
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Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
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Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
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Compute tax at 3 rd progressive tax rate (50,848 x 20%)	10,169.60
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Total Withholding Tax	<u>50,169.60</u>
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5th Computation calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 4 th calculation	50,169.60
Total Assessable Income	<u>650,169.60</u>

<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
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Income after deduction of expenses	<u>590,169.60</u>
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<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00

Total Taxable Income	<u>551,169.60</u>
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Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (51,169.60 x 20%)	10,233.92
Total Withholding Tax	<u>50,233.92</u>

6th Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 5 th calculation	50,233.92
Total Assessable Income	<u>650,233.92</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>590,233.92</u>
<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>551,233.92</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (51,233.92 x 20%)	10,246.78
Total Withholding Tax	<u>50,246.78</u>

7th Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 6 th calculation	50,246.78
Total Assessable Income	<u>650,246.78</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>590,246.78</u>
<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00

Total Taxable Income	<u>551,246.78</u>
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Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (51,246.78 x 20%)	10,249.36

Total Withholding Tax	<u>50,249.36</u>
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8th Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 7 th calculation	50,249.36
Total Assessable Income	<u>650,249.36</u>

<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
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Income after deduction of expenses	<u>590,249.36</u>
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<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00

Total Taxable Income	<u>551,249.36</u>
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Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (51,249.36 x 20%)	10,249.87

Total Withholding Tax	<u>50,249.87</u>
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9th Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 8 th calculation	50,249.87
Total Assessable Income	<u>650,249.87</u>

<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
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Income after deduction of expenses	<u>590,249.87</u>
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<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00

Total Taxable Income 551,249.87

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (51,249.87 x 20%)	10,249.97

Total Withholding Tax 50,249.97

10th Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 9 th calculation	50,249.97
Total Assessable Income	<u>650,249.97</u>

Less Expenses (40% but not exceed 60,000 baht) 60,000.00

Income after deduction of expenses 590,249.97

<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00

Total Taxable Income 551,249.97

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (51,249.97 x 20%)	10,249.99

Total Withholding Tax 50,249.99

11th Computation: calculate tax on tax

Yearly Income (salary) 50,000 x 12	600,000.00
<u>Plus</u> Tax computed at the 10 th calculation	50,249.99
Total Assessable Income	<u>650,249.99</u>

<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>590,249.99</u>
<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>551,249.99</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (51,249.99 x 20%)	10,249.99
Total Withholding Tax	<u>50,249.99</u>
Therefore Tax to be paid by employer	50,249.99
Monthly Tax	<u>4,187.50</u>

Note:

1. When compare tax from the 10th computation and 11th computation, there is no differentiate in tax number. Therefore, use that tax number to be the tax amount to pay. In this example it is = 50,249.99 baht
2. Monthly withholding tax = $50,249.99/12 = 4,187.50$ baht /month

Any part left over for each month will be combined with the last deduction in December

Example of tax computation 5 : Employer pay severance pay to employee

Vipa has 60,000 Baht salary. She is single. Company reduces the site of her department and pays her the redundancy package in June. She has been working with this company for 8 years. How much yearly tax will be and how much withholding tax must be paid per month?

Computation method

1st Computation: calculate tax for Salary

Yearly Income (salary) 60,000 x 12	720,000.00
Total Assessable Income	<u>720,000.00</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00

Income after deduction of expenses	<u>660,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00
Loan Interest	50,000.00
Insurance	15,000.00
Total Taxable Income	<u>556,000.00</u>

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (56,000 x 20%)	11,200.00
Total Withholding Tax for this year	<u>51,200.00</u>

Monthly Tax **4,266.67**

2nd Computation: calculate tax for Salary + Severance pay

Yearly Income (salary) 60,000 x 12	720,000.00
Severance pay (8 months)	480,000.00
Total Assessable Income	<u>1,200,000.00</u>

Less Expenses (40% but not exceed 60,000 baht) 60,000.00

Income after deduction of expenses 1,140,000.00

<u>Less</u> Personal Allowance	30,000.00
Social Security Deduction	9,000.00
Loan Interest	50,000.00
Insurance	15,000.00
Severance pay deduction	300,000.00

Total Taxable Income 736,000.00

Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 3 rd progressive tax rate (236,000 x 20%)	47,200.00

Total tax to be paid **87,200.00**

Less Tax for Salary 51,200.00
Monthly tax for Salary 4,266.67

Remain of the tax only for severance pay 36,000.00

Therefore Withholding Tax in June **40,266.67**

Monthly Withholding Tax will be:

January – May 4,266.67
June 40,266.67

Example of tax computation 6: New employee starts with the company in May

Pranee joins this company in May, her salary is 45,000 baht per month. She is single. How much yearly tax will be and how much withholding tax must be paid per month?

Computation method

Yearly Income (salary) 45,000 x 8 360,000.00
Total Assessable Income 360,000.00

Less Expenses (40% but not exceed 60,000 baht) 60,000.00

Income after deduction of expenses 300,000.00

Less Personal Allowance 30,000.00
Life Insurance Premium 25,000.00
Social Security Deduction (8 months) 6,000.00

Total Taxable Income 239,000.00

Withholding Income tax computation

Calculate income tax at 1st progressive tax rate
(exempt the first 100,000 of the net income) 0.00

Calculate income tax at 2nd progressive tax rate
(139,000 x 10%) 13,900.00

Total Withholding Tax for this year 13,900.00

Monthly Tax (13,900/8) **1,737.50**

Example of tax computation 7: Employee resigns in September

Apichart resigns in September, his salary is 28,000 baht per month. He is single. He has 5 days unused leave that will be paid to him in this month. How much yearly tax will be and how much withholding tax must be paid per month?

Computation method

1st Computation: calculate tax for Salary

Yearly Income (salary) 28,000 x 12	336,000.00
Total Assessable Income	<u>336,000.00</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>276,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Loan Interest	20,000.00
Social Security Deduction	9,000.00
Parent Allowance (father & mother)	60,000.00
Total Taxable Income	<u>157,000.00</u>

Withholding Income tax computation

Calculate income tax at 1 st progressive tax rate (exempt the first 100,000 of the net income)	0.00
Calculate income tax at 2 nd progressive tax rate (57,000 x 10%)	5,700.00
Total Withholding Tax for this year	<u>5,700.00</u>

Monthly Tax (5,700/12) 475.00

2nd Computation: calculate tax for Salary + Annual Leave payout in final pay

Yearly Income (salary) 28,000 x 12	336,000.00
Annual leave payout (5 days)	4,666.67
Total Assessable Income	<u>340,666.67</u>
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>280,666.67</u>
<u>Less</u> Personal Allowance	30,000.00
Loan Interest	20,000.00
Social Security Deduction	9,000.00
Parent Allowance (father & mother)	60,000.00

Total Taxable Income	<u>161,666.67</u>
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Withholding Income tax computation

Compute tax at 1 st progressive tax rate (exempt the first 100,000 net income)	0.00
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Compute tax at 2 nd progressive tax rate (61,666.67 x 10%)	6,166.67
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Total tax to be paid	<u>6,166.67</u>
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<u>Less</u> Tax for Salary	5,700.00
Monthly tax for Salary	475.00

Remain of the tax only for Annual Leave payout	<u>466.67</u>
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Therefore Withholding Tax in September	<u>941.67</u>
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Monthly Withholding Tax will be:

January – August	475.00
September	941.67

Example of tax computation 8: Tax calculation for one time payment on retirement

Sunisa is retiring in November and will be receiving a lump-sum payment of 2,000,000 Baht. Her last drawn salary is 200,000 Baht. She works for the company for 22 years.

Calculation Method

Comparison of last month salary and average salary per year

a. Last month salary	200,000
b. Average Salary + 10% of Average Salary	220,000

The last month salary is lower than the average salary, therefore, we have to use 200,000 Baht for calculating the one time payment on retirement.

Since she has been working with the company for 22 years, therefore, she will be receiving 10 months severance payment which equals to 2,000,000 Baht.

Tax Calculation

One time Payment on retirement	2,000,000.00
Less : 7000 x 22	<u>154,000.00</u>
Balance	1,846,000.00
Less : 50% of balance	<u>923,000.00</u>

Total Assessable Income	<u>923,000.00</u>
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Withholding Income tax computation

Compute tax at 1 st progressive tax rate (100,000 x 5%)	5,000.00
Compute tax at 2 nd progressive tax rate (400,000 x 10%)	40,000.00
Compute tax at 2 nd progressive tax rate (423,000 x 20%)	84,600.00
Total tax to be paid for one time payment on retirement	<u>129,600.00</u>

Note :

1. This is an additional tax to be included with the monthly withholding income tax.
2. If you should to calculate this way, there is no tax exemption on the 1st progressive tax rate.

Forms (see Reference section E: Forms)

The payer of income is required to submit the PND 1 and Attachment Form to the Area Revenue Branch Office.

Authorization of form

Company stamp and signature of an authorized person are required on the PND 1 and Attachment Form when submitting to the Revenue Department.

Company directors are the authorized person for signatory and do not need to register with the Revenue Department. If the authorized person is not in Thailand, they can authorize the other person to sign the form by creating the Power of Attorney form and submit to the Revenue Department.

Deadline for Filing

The payer of income must submit the PND 1 and Attachment Form within seven days after the end of the month of payment.

Method of Filing

The PND 1 and Attachment Form must be submitted to the Area Revenue Branch Office where the payer of income's office is located. (See Reference for Revenue Department Office Areas)

Employer can file the PND 1 and Attachment Form via the Internet Service. (See Appendix 6 for Tax Forms Filing by the Internet Service)

Deadline for Remittance

Taxes withheld by the payer of income is required to be remitted to the Area Revenue Branch Office within seven days from the last date of the month the taxable income is paid (except for dividend income where the tax so withheld will be remitted within seven days from the date of payment).

Method of Payment

Cash or Cheque payment at the Area Revenue Branch Office. Tax payment can be made thru the Internet Service. (See Appendix 8 for Tax Payment by the Internet Service)

Method for Adjusting Incorrect Withholding Tax

Re-submit the PND 1 and Attachment Form to the Area Revenue Office to correct or adjust the information for each individual taxpayer for the incorrect period.

Penalties and Surcharge

The payer of income, who fails to pay or to remit tax within the specified time, is liable to pay a surcharge of 1.5% per month or fraction thereof of the amount of tax to be paid or remitted. The computation of the surcharge will not exceed the tax to be paid or remitted. There will be a surcharge of 200 baht for not submitting the PND 1 and Attachment Form for the specific month.

4.19 Fringe Benefit Tax

There is no separate tax rate for fringe benefit in Thailand. Therefore, any Fringe Benefits provided by an employer or other persons in cash or in kind, such as a rent-free house or club membership fee, are also treated as assessable income of the employee for the purpose of Personal Income Tax.

4.20 Year End Income Tax

Year End Process for the Payer of Income

The payer of income (Employer) has to provide the withholding tax certificate (50 BIS) to the taxpayer (Employee) by the end of January. The withholding tax certificate is the year to date summary of the assessable income paid to taxpayer and the withholding tax that has been remitted to the Revenue Department for the tax year. Year to date Social Security and Provident Fund contribution are also shown on the withholding tax certificate.

The payer of income must submit the PND 1 Kor and Attachment Form to the Revenue Department. PND 1 Kor is the annual summary of assessable income paid to individual taxpayer and the withholding tax that has been withheld during the tax year.

Forms (see Reference section E: Forms)

Withholding Tax Certificate (50 BIS)

PND 1 Kor and Attachment

Authorization of form

Company stamp and signature of an authorized person are required on the PND 1 Kor and Attachment Form when submitting to the Revenue Department.

Deadline for Filing

Withholding Tax Certificate: Distribute to taxpayer by end of January.

PND 1 Kor and Attachment: Submit to Revenue Department by end of February.

Method of Filing

The PND 1 Kor and Attachment Form must be submitted to the Area Revenue Branch Office where the payer of income's office is located. (See Reference for Revenue Department Office Areas)

Method of Payment

No payment is required. Only if the adjustment has been made which resulting in short payment.

Method for Adjusting Incorrect Withholding Tax

Re-submit the PND 1 and Attachment Form to the Area Revenue Office to correct or adjust the information for each individual taxpayer for the incorrect period then re-submit the PND 1 Kor and Attachment Form to correct the year to date figure to the Revenue Department.

Penalties and Surcharge

There will be a surcharge of 100 baht for late submission less than 15 days and 200 baht for late submission over 15 days to the payer of income, who fails to submit the PND 1 Kor by the end of February.

Year End Process for Taxpayer

Taxpayer is liable to file Personal Income Tax return (Form PND 90 or 91) and make a payment to the Area Revenue Branch Office within the last day of March following the taxable year. Taxpayer who derives categories of income 40 (5) - (8) during the first six months of the taxable year is also required to file half - yearly return (Form PND 94) and make a payment to the Area Revenue Branch Office within the last day of September of that taxable year. Any withholding or half-yearly tax, which has been paid, can be used as a credit against the tax liability at the end of the year.

The following individuals are required to file income tax returns for income earned in the preceding tax year irrespective of whether there is tax due:

- (a) A person who has no spouse and earns income of more than Baht 30,000
- (b) A person who has no spouse and earns income under category (1) (salaries and wages) of more than Baht 50,000
- (c) A person who has a spouse and earns income of more than Baht 60,000; and
- (d) A person who has a spouse and earns income under category (1) (salaries and wages) of more than Baht 100,000.

Separate returns for spouses

There is no reduced rate for a joint return filed by husband and wife. Separate returns may be filed for income in the form of salaries and wages of both husband and wife. If separate returns are filed for income in the form of salaries or wages, the deductions for child allowances and interest on mortgage loan allowances must be allocated between the husband and wife. Spouses, however, may file a joint return and subject their combined income to the progressive rates.

For certain categories of income, the payer of income has to withhold tax at source, file tax return and submit the amount of tax withheld to the District Revenue Office. The tax withheld shall then be credited against tax liability of a taxpayer at the time of filing PIT return.

Tax Rate

Year-end tax rate is the same tax rates as the Personal Income Tax.

Tax Year

The tax year for individuals is the calendar year ending December 31.

Sample Tax Computation

Taxpayer who received the income from employment shall fill in the PND 91 and compute the year-end tax by:

- (1) Entering the income paid for a full year;
- (2) Deducting expenses and allowances from the full year's income;

- (3) Computing the tax on the taxable income amount in accordance with the personal income tax rate;
- (4) Compare the amount of tax computed to be paid for the full year with the tax withheld and remitted to the Revenue Department from the full year.

The tax withheld at source will be credited against the final tax liability of the taxpayer. If the tax withheld is more than the actual tax payable, the excess will be refunded to the taxpayer.

If the tax withheld is less than the actual tax payable, taxpayer is required to pay the excess amount to the Revenue Department when filing the tax return form.

Taxpayer who has other income beside income from employment should fill in the PND 90 for the year-end tax return and compute it the same as above.

Sample of tax computation for Year End Tax Filing

Total Assessable Income	294,000.00
<u>Less</u> Expenses (40% but not exceed 60,000 baht)	60,000.00
Income after deduction of expenses	<u>234,000.00</u>
<u>Less</u> Personal Allowance	30,000.00
Spouse Allowance	30,000.00
Child allowance + School Allowance (1 child)	17,000.00
Social Security Deduction	9,000.00
Total Taxable Income	<u>148,000.00</u>

Withholding Income tax computation

Calculate income tax at 1 st progressive tax rate (exempt the first 100,000 of the net income)	0.00
Calculate income tax at 2 nd progressive tax rate (48,000 x 10%)	4,800.00
Total Tax to be paid for this year	4,800.00
<u>Less</u> Tax withheld for this year	<u>4,800.00</u>

In this example the tax withheld is equal to the actual tax payable, therefore no payment is required when filing the tax return.

Form (see Reference section E: Forms)

PND 90: for income under Sections 40(2) - (8) of the Revenue Code.

PND91: for income under Section 40(1) of the Revenue Code.

There is an attachment form for PND 90 and PND 91 for the taxpayer who received severance pay or payment on retirement during the tax year.

Deadline for Filing

Returns must be filed on or before the last day of March each year for income obtained during the preceding year. An individual who derives income under Sections 40(5), (6), (7) or (8) of the Revenue Code is liable to file a half-year return, and pay tax on or before the last day of September, for the income earned during January to June.

The half-year tax paid is allowed as a credit against the tax due for the full year.

Method of Filing

The form must be submitted to the Revenue Branch Office or submitted thru the Internet. (See Appendix 7 Internet Service Guide for Register & File Personal Income Tax online)

Deadline for Remittance

Taxes must be paid on or before the last day of March each year for income obtained during the preceding year. An individual who derives income under Sections 40(5), (6), (7) or (8) of the Revenue Code is liable to file a half-year return, and pay tax on or before the last day of September, for the income earned during January to June.

Method of Payment

Cash or Cheque payment at the Area Revenue Branch Office. Tax payment can be made thru the Internet Service. (See Appendix 8 Pay Your Tax Payment Electronically)

If the tax payable amounts are Baht 3,000 or more, the taxpayer is allowed to pay such tax in three equal instalments, without any interest or surcharge. The first instalment must be paid together with the filing of the tax return. The second instalment must be paid within one month from the date when the first instalment was due, and the third instalment must be paid within one month from the date when the second instalment was due.

Penalties and Surcharge

Any person who fails to pay or to remit tax within the specified time, is liable to pay a surcharge of 1.5% per month or fraction thereof of the amount of tax to be paid or remitted. The computation of the surcharge will not exceed the tax to be paid or remitted.

A taxpayer, who is assessed to additional tax by an assessment officer on the grounds that the taxpayer filed an inaccurate return, or failed to file a return, is subject to a penalty. The rate of penalty is 100% in the case of inaccurate returns and 200% for the case of failure to file a return. The penalties may be reduced by 50% if the taxpayer

submits a request in writing and the assessment officer considers that the taxpayer both did not intend to evade tax and cooperated with the officer during the tax audit.

Additional Tax Assessment

An additional tax assessment may be made for up to two previous tax years or up to five previous tax years if it is found or there is a reason to believe that there was tax evasion, or where a tax audit is conducted for the purpose of paying a tax refund.

Appeal

If a taxpayer disagrees with the assessment of the tax authorities, he may appeal to the Board of Appeals within 30 days from the date of receiving the assessment notice. If the taxpayer does not agree with the ruling of the Board of Appeals, the taxpayer may appeal to the Court within 30 days from the date of receiving the ruling. If taxes and duties are not paid within the time prescribed by the law, they will be deemed taxes and duties in arrears unless the appellant has been authorized by the Director-General to wait for a decision of the appeal or judgment, in which case payment must be made within 30 days from the date of receiving the decision of appeal or judgment, as the case may be.

4.21 Tax Relief Program

Thailand has only one tax relief program which is a tax treaties program.

The main purpose of Thai tax treaties is the avoidance of double taxation. The general principle is that the country in which the income arises (source country) has the prior right to tax and the country of residence will grant relief (tax exemption or tax credit) from paying taxes twice on the same income.

In addition, the treaties also provide for cooperation between governments in preventing the evasion of taxes.

1. Tax Treaties in Effect

At present, Thailand has double taxation treaties with the following countries:

Armenia	Luxembourg
Australia	Malaysia
Austria	Mauritius
Bahrain	Nepal
Bangladesh	Netherlands
Belgium	New Zealand
Bulgaria	Norway
Canada	Pakistan
China (Peoples Republic of China)	Philippines
Cyprus	Poland
Czech Republic	Romania
Denmark	Singapore
Finland	South Africa

France	Spain
Germany	Sri Lanka
Hungary	Sweden
India	Switzerland
Indonesia	United Arab Emirates
Israel	United Kingdom
Italy	U.S.A.
Japan	Uzbekistan
Korea (Rep.)	Vietnam
Laos	

2. Tax Covered Under the Treaties

The aforesaid tax treaties cover taxes on income and on the capital of individual and juristic entities. The Petroleum Income Tax is covered under most treaties except the treaty with The Netherlands. Local Development Tax is also covered under some treaties, but Value Added Tax and Specific Business Tax are not covered under any tax treaty.

3. Benefits Under Tax Treaties

In general, tax treaties place a resident of a Contracting State in a more favourable position for Thai tax purposes than under the domestic law (Thai Revenue Code). The provisions of tax treaties minimize or exempt certain types of income from taxation.

3.1 Business Profits

Business profits (industrial and commercial profits) earned in Thailand by a resident of a Contracting State will generally be exempt from income tax in Thailand unless it has a permanent establishment ("PE") here.

The Thai Revenue Code does not give a definition of PE. However, the definition in the old tax treaties follow that given by the OECD model of tax treaties, while the new tax treaties follow the definition provided under the UN model. The treaties provide a list of situations which would be regarded as a PE. These situations are classified into three types:

- (a) Asset-type PE
- (b) Activity-type PE
- (c) Agent-type PE

In Thailand, in addition to the OECD criteria, a person is deemed to be a dependent agent if he/she habitually secures orders in Thailand, wholly or almost wholly, for a foreign enterprise or related foreign enterprises. In such cases, the person is deemed to be an agent-type PE and has the duty to file a tax return and pay income tax on behalf of the enterprise.

3.2 Shipping and Aircraft

Thai tax treaties (except for some treaties, e.g. Poland and the United Kingdom) allow shipping income to be taxed by the other Contracting State but only at half the rate normally imposed. This means at a rate of 1.5% on the freight, fees and any other benefits collectible, whether in Thailand or elsewhere, in respect of transport of goods from Thailand before deduction of any expenses.

For aircraft, Thai tax treaties (except for some treaties, e.g. the Philippines) exempt income tax on the operation of aircraft in international traffic derived by an enterprise of a Contracting State.

3.3 Dividends

Under the Thai Revenue Code, dividends paid to non-residents are subject to withholding income tax at the rate of 10%. There is no treaty that provides for a lower rate.

3.4 Interest

Pursuant to the Thai Revenue Code, the withholding tax rate on interest paid to an individual and an ordinary company abroad is 15%. However, under most tax treaties, the withholding tax rate on interest paid to foreign banks or financial institutions (including insurance companies) is generally reduced to 10%. Furthermore, interest paid to the government of a Contracting State, or a local authority thereof, the Central Bank or any other financial institution wholly owned by the government of the Contracting State, may be exempt from income tax under some treaties.

3.5 Royalties

According to the Thai Revenue code, the withholding tax rate on royalties paid to non-residents is 15%. However, under some tax treaties, the rate may be reduced to 5% or 10% on royalties paid for the alienation or the use of, or the right to use any copyright of literary, artistic, or scientific work. The tax exemption on royalties may be provided on royalties paid to a Contracting State or a State-owned company in respect of films or tapes.

3.6 Capital Gains

Capital gains paid to non-residents are generally subject to 15% withholding tax under the Thai Revenue Code. Tax may be exempted under tax treaties for gains on the alienation of any property, other than immovable property or movable property of a PE or movable property of a fixed base, for the purpose of performing professional services.

4.22 Tax on Share/Stocks

Stock options received are regarded as taxable income of an employee. However, Thai income tax is not imposed when the employee receives the stock option, but when the employee exercises the option to buy shares. The taxable income derived from receiving the stock option is based on the difference between the exercise price and the market price of the shares on the date of receiving the ownership in such shares.

4.23 Tax on Benefits-In-Kind

Benefit-In-Kind is considered as an assessable income and should be included in employee's monthly income for tax calculation.

The following are examples of Benefit-In-Kind subject to taxation in Thailand:

- Car Allowance
- Car Maintenance
- Club Membership
- Housing Allowance
- Utilities Payment
- Home Leave Pay
- Education Allowance
- Childcare Support
- Long Service Award
- Gifts

APPENDIX 1 : Social Security Fund

Overview

The Social Security Fund is operated according to the Social Security Act B.E. 2533 (A.D. 1990) and its Amendment B.E. 2537 (A.D. 1994) and B.E. 2542 (A.D. 1999).

The Social Security Fund provides the security to its members by sharing risks from the stoppage or reduction of earning resulting from sickness, maternity, death, invalidity, old age, and unemployment. Effective April 1, 2002, employers with one or more employees will be required to make contributions to the Social Security Fund. This regulation will not cover non-business enterprise workers or servants.

Upon registration, employees will become “insured person” entitled to benefits provided under the Social Security Act. The “insured person” must be at the age of 15 and not over 60 years.

The Social Security Fund provides 7 types of benefits to an insured person.

1. Sickness of Injuries Benefit (injury not suffered in the course of employment)
2. Maternity Benefit
3. Invalidity Benefit
4. Death Benefit
5. Child Allowance
6. Old Age Benefit
7. Unemployment

The Social Security Act does not apply to:

- government officials, permanent employees, daily temporary and hourly temporary employees of the central, provincial, and local administrations, except monthly temporary employees;
- employees of foreign governments or international organizations;
- employees stationed at overseas offices of employers;
- teachers or headmasters of private schools under the Private School Law;
- students, nursing students, undergraduates, or physician interns employed by schools, universities, or hospitals;
- employees of the Red Cross;
- employees of state enterprises;
- employees of employers in the agriculture, fishery, forestry and livestock sectors that do not engage employees all year end and do not have other businesses; and
- employees hired on a casual or seasonal basis.

Registration of Employers

In case of juristic entity, an employer requires to submit the following documents.

- Employer registration form (SSO1-01)
- A photocopy of juristic entity registration with objectives

- A photocopy of value added tax registration (VAT Form 20) or a request of value added tax registration (VAT Form 01) or special business tax registration (Special tax Form 20) or photocopy of license of factory establishment (Form 4)
- Map of working place or factory of employer
- Letter of Power of Attorney with duty stamp of 30 Baht on and a photocopy of identification card of both side (in case of authorization to submit)

Registration Form

SSO1-01 Employer registration

In case of business owner, an employer requires to submit the following documents.

- A photocopy of identification card (or alien registration card)
- A photocopy of housing registration
- A photocopy of commercial registration
- A photocopy of tax identification card or value added tax registration or special business tax registration or license of factory establishment
- Map of working place
- Letter of Power of Attorney with duty stamp of 30 Baht on and a photocopy of identification card of both side (in case of authorization to submit)

Employers must register for the Social Security Fund at the Social Security Office in the area where the employers' premises are located.

After registration, the employer will receive account number in order to refer when the employers contact Social Security Office.

Medical Card

The insured person will receive the Medical Card after registration and pay contribution for 3 months. He/she should select a hospital and, then, the Social Security Office will send him/her a medical card. The insured person can receive medical treatment at the registered hospital indicated in the medical card.

The insured person can select a hospital or changing the hospital by using the SSO9-02 Form.

Website

www.sso.go.th

Frequency

The contribution from employees and employers are made on monthly contribution.

Contribution Rates

The Social Security Act requires that the government, employers and employees contribute to the Social Security Fund at rates prescribed by law as follows:

Type of benefits	Employee's contribution (% of employee wage)	Employer's contribution (% of employee wage)	Government's contribution (% of employee wage)
1. Sickness of injuries benefits 2. Invalidity Benefit 3. Death Benefit 4. Maternity Benefit	1.5%	1.5%	1.5%
5. Child Allowance 6. Old Age Pension	3%	3%	1%
7. Unemployment	.5%	.5%	.25%
Total Contribution	5 %	5 %	2.75 %

Both employers and employees must contribute monthly to the Social Security Fund by calculating from employee's monthly wages.

The minimum monthly rate of 1,650 Baht and the maximum monthly rate of Baht 15,000 will be used for calculating the contribution.

Penalty charge

Employers who do not pay the contribution by the deadline, have to pay penalty charge at the rate of 2% of the short contribution.

Eligibility of the benefits

1. Sickness of Injuries Benefit

The insured person must pay contributions for not less than 3 months within 15 months before the date of receiving medical treatment.

Benefit:

The insured person will receive medical treatment free of charge (except for 15 diseases) in the registered hospital or in the network of registered hospital. The insured person will also receive cash benefits at the rate of 50% of wages at the duration stated in medical certificate up to 90 days on each occasion and not more than 180 days in a calendar year except for chronic condition when benefit may be paid up to 365 days.

2. Maternity Benefit

The insured person must pay contributions for not less than 7 months within 15 months before the date of confinement.

Benefit:

The insured person will receive cash benefit at the rate of 50% of wages for 90 days and maternity benefit of 6,000 Baht for each delivery.

3. Invalidity Benefit

The insured person must pay contributions for not less than 3 months within 15 months before the month of receiving benefits.

Benefit:

The insured person will receive the actual cost of health care but not more than 2,000 Baht/month, and cash benefit at the rate of 50% of wage/month for the whole life. In case of death, the funeral manager and survivors will receive death benefits if contributed more than 36 months.

4. DEATH BENEFIT

The insured person must pay contributions for not less than 1 month within 6 months before receiving benefits.

Benefit:

The insured person will receive funeral grant of 30,000 Baht plus grant fund for 1 and half times of monthly wage if contributed for more than 36 months and 5 times of monthly wage if contributed for more than 10 years.

5. CHILD ALLOWANCE

The insured person must pay contributions for not less than 12 months within 36 months before the month of receiving benefits.

Benefit:

The insured person will receive monthly allowance of 200 Baht per month per child for the legitimate child who is not completely 6 years old and not more than 2 children at a time.

6. OLD-AGE BENEFIT

The insured person must pay contribution for not less than 180 months and complete 55 years of age.

Benefit:

The Old-Age benefit has been categorized into 2 types:

Old-Age Lump Sum

In case of the insured person has paid contribution for less than 12 months, he/she shall be paid old-age lump sum benefit equal to the amount of contributions that he/she has paid for child allowance and old-age benefit.

In case of the insured person has paid contributions for more than 12 months, he/she shall be paid old-age lump sum benefit equal to the amount of contributions that he/she paid for child allowance and old-age benefit plus interest at the rate set up by the Social Security Office.

In case the insured person dies within 60 months since the entitled month for old-age pension, he/she shall be paid old-age lump sum benefit equal to 10 multiple of the last old-age benefit before death.

Old-Age Pension

In case of the insured person has paid contribution for 180 months, he/she could receive old-age pension benefit at the rate of 15% of average wage of the last 60 months which is used as the base of contributions calculation before cessation of being an insured person.

In case of the insured person has paid contributions for over 180 months, he/she will receive old-age person at the rate of 15% and 1% per additional year of contributions above 180 months.

7. UNEMPLOYMENT

The insured person must pay contributions for not less than 6 month within 15 months before receiving benefits.

Benefit:

In case of involuntary termination, the insured person will receive cash compensation during unemployment at the rate of 50% of wages up to 180 days.

In case of voluntary termination, the insured person will receive cash compensation during unemployment at the rate of 30% of wages up to 90 days.

Claims Form

Claims for any benefit should be submitted to the Social Security Office by using the SSO2-01 Form. Mostly, the employee will claim for his/herself. The employer may facilitate the claims.

Changing information of insured person

It is required to inform the Social Security Office in case of the insured person changes his/her status such as marital status, number of children or change of name or surname. The SSO6-10 Form should be used for submission.

APPENDIX 2: Workmen Compensation Fund

Overview

The Workmen Compensation Fund was set up in accordance to the Workmen Compensation Act B.E. 2537 (1994). The Act prescribes that an employer must provide the compensation benefits for employees who suffer injury or illness or die as a result of work.

The Workmen Compensation provides 4 types of benefits as follows:

- Cash compensation benefit
- Medical expenses
- Work rehabilitation expenses
- Funeral expenses

Registration

Employer who already applies in the Social Security Fund, is not required to apply for workmen compensation. The Workmen Compensation ID will be the same as the Social Security ID.

Website

www.sso.go.th

Frequency

Employer requires to pay contribution to the Workmen Compensation Fund annually.

Contribution Rate

It is only the employer to pay for the contribution to the Workmen Compensation Fund.

The contribution rate is assessed at between 0.2% to 1% of the annual wages, depending on the risk classification of the employer. The maximum annual wages to be used for assessing contribution is Baht 240,000 per employee.

Contributions will be calculated in advance at the beginning of the year. It is not equal to the real wage during the year because employers may adjust number of employees or the wages. Therefore, in the month of February each year, the Workmen Compensation Fund will request employers to notify the total actual wages of the former year so that the Workmen Compensation Fund can compare with the amount collected at the beginning of last year. The surplus will be returned or collect for the deficit within March.

Forms

Workmen Compensation Fund will send the debit advice or invoice to the company for the payment at the end of the calendar year. The invoice amount will be calculated based on the number of employees and their salary from the previous year multiplied by the contribution rate which is depending on the risk classification of the employer.

Deadline for Filing

At the first year, an employer has to pay contribution as from the date when the company establish with 1 or more employees. For the next year, the employer has to pay contribution within January each year.

Method of Filing

Notify the total actual wages and total number of employees of the assess year by the end of February. The notification form must be submitted to the Workmen Compensation Fund where the office is located. (It is located at the same address as Social Security Office Area)

Deadline For Remittance

The employer has to pay contribution within January each year.

Method of Payment

The payment can be made by cash, cheque, draft, money order or pay through Krungthai Bank or Bank of Ayudhaya at any branch.

Penalty charge

Employers who do not pay the contribution by the deadline, have to pay penalty charge at the rate of 3% of the short contribution.

Eligibility of the benefits

Employees are eligible to the Workmen Compensation Fund as soon as they employed by the company.

Benefits

1. Medical Benefit

Employees will receive medical treatment not exceeding 35,000 Baht per time. In case of serious injury, the employees are allowed to reimburse not exceeding 50,000 Baht as prescribed by the rules.

The employee will also receive cash compensation at the rate of 60% of monthly wage at least 2,000 Baht per month but not exceeding to 9,000 Baht per month.

2. WORK REHABILITATION EXPENSES

In case of dismemberment, employee will receive compensation at the rate of 60% of monthly wage up to 10 years, rehabilitation expense not exceeding to 20,000 Baht and operation expense for not exceeding to 20,000 Baht.

In case of disability, the employee will receive compensation at the rate of 60% of monthly wage for 15 years.

3. FUNERAL EXPENSES

Employee will receive funeral expenses at the amount of one hundred times of the highest rate of the minimum daily wages and compensation at the rate of 60% of the monthly wages for 8 years.

APPENDIX 3: Provident Fund

Overview

The provident fund is set up in accordance with the Provident Fund Act B.E. 2530 (1987). The scheme regulatory authority is under the Securities and Exchange Commission (SEC).

Provident Fund can be viewed as a kind of fringe benefit. It can be set up voluntarily with the cooperation between employers and employees. The provident fund must have the fund committee which consists of the representatives appointed by employers and elected by employees. The fund committee had duties to supervise the fund in general and has a power to appoint fund manager and also must ensure that the operation of the fund complies with the governing rules.

An employer may set up its own provident fund or joins with other companies as a “pooled” fund which is organized by the asset management company.

Website

<http://www.thaipvd.com>

Frequency

The contribution from employees and employers are made on monthly contribution.

Contribution Rates

Employee’s contributions must be at least 2% of wages but must not exceed 15% of wages. For employers, the contribution rate must match the employee’s contributions or greater than those of employees. Employees cannot contribute at the higher rate than the employer’s contribution rate. In the case where employers and employees wish to contribute at a rate higher than 15%, an approval from the Ministry of Finance is required.

Application to the Fund

An employee needs to fill in application form together with the name of beneficiaries in the event of death.

Remittance

The employer must remit the contribution into the fund within three business days from the date of payment of wages.

Penalty charge

If the employer remits the contribution into the fund later than three business days, the employer must pay a surcharge into the fund during the period of delay at the rate of five percent per month of the contribution.

Report

The asset management company will send a bi-annual statement showing the amount of employer and employee contribution to all members within January and July of every year.

Termination of membership

The employee will receive one lump sum payment at the time of their resignation or retirement. The fund manager must make payment to the employees in accordance with the rules and procedure provided in the fund's articles. The payment must be made within 30 days from the date of termination of membership.

Transfer of membership to another fund

When the employee resigns from the company, he/she may transfer his/her own contribution together with its incurred benefits to another fund.

Taxation

The amounts that an employee receives from employer's contribution and all incurred benefits will be taxable.

APPENDIX 4: The Revenue Code for Personal Income Tax

Section 40. Assessable income is income of the following categories including any amount of tax paid by the payer of income or by any other person on behalf of a taxpayer.

- (1) Income derived from employment, whether in the form of salary, wage, per diem, bonus, bounty, gratuity, pension, house rent allowance, monetary value of rent-free residence provided by an employer, payment of debt liability of an employee made by an employer, or any money, property or benefit derived from employment.
- (2) Income derived from a post or from performance of work, whether in the form of fee, commission, discount, subsidy, meeting allowance, gratuity, bonus, house rent allowance, monetary value of rent-free residence provided by a payer of income, payment of debt liability of a taxpayer made by a payer of income, or any money, property or benefit derived from a post or from performance of work, whether such post or performance of work is permanent or temporary.
- (3) Fee of goodwill, copyright or any other rights, annuity or annual payment of income derived from a will, any other juristic act, or court decision.
- (4) Income that is:
 - (a) Interest on a bond, deposit, debenture, bill loan whether with or without security, the part of interest on loan after deduction of withholding tax under the law governing petroleum income tax, or the difference between the redemption value and the selling price of a bill or a debt instrument issued by a company or juristic partnership or by any other juristic person and sold for the first time at a price below its redemption value. Such income also includes income assimilated to interest, benefit or other consideration derived from the provision of a loan or from a debt-claim of every kind whether with or without security;
 - (b) Dividend, share of profit or any other gain derived from a company or juristic partnership, a mutual fund or a financial institution established under a specific law in Thailand for the purpose of providing a loan in order to promote agriculture, commerce or industry; the part of dividend or share of profits after deduction of withholding tax under the law governing petroleum income tax;

For the purpose of income calculation under paragraph 1, if a lawful child who is a minor derived income and the marital status of the parents exists throughout the tax year, the income of the child shall be treated as income of the parent who exercises parental power, or of the father if both parents jointly exercise parental power.

The provisions of paragraph 2 shall apply mutates mutandis to an adopted child who is a minor deriving income.

- (c) Bonus paid to a shareholder or partner of a company or juristic partnership;
- (d) A decrease of the capital holdings in a company or juristic partnership which does not exceed the total amount of profits and reserves;

- (e) An increase of capital holdings in a company or juristic partnership that is determined from the total amount of profits or reserves;
 - (f) A benefit derived from the amalgamation, acquisition or dissolution of a company or juristic partnership and having the monetary value which exceeds the capital;
 - (g) Gains derived from transfer of partnership holdings or shares, debentures, bonds, or bills or debt instruments issued by a company or juristic partnership or by any other juristic person.
- (5) Money or any other gain derived from:
- (a) Rent of property,
 - (b) Breach of a hire-purchase contract,
 - (c) Breach of an instalment sale contract, where the seller regains the property sold without paying back the money or gains already received.

In the case of (a), if an assessment official has reason to believe that the taxpayer underreports the amount of income, he shall have the power to assess the income according to the reasonable rent of property under normal circumstances, and the amount so assessed shall be deemed assessable income of the taxpayer. In such case, the taxpayer may appeal against the assessment and shall apply the provisions on appeals under Part 2, Chapter 2, Title 2 *mutatis mutandis*.

In the case of (b) and (c), all the money and gains received from the date of entering into contract to the date of breaching the contract shall be deemed assessable income of the year of which the contract is breached.

- (6) Income from liberal professions, namely, laws, arts of healing, engineering, architecture, accounting, fine arts or other liberal professions as prescribed by a Royal Decree;
- (7) Income derived from a contract of work where the contractor has to provide essential materials besides tools;
- (8) Income from business, commerce, agriculture, industry, transport or any other activity not specified in (1) – (7)

The amount of tax under paragraph 1, which is paid for by the payer of income or by any other person on behalf of taxpayer on any category of income or in whichever tax year, shall be treated as income of the same category and of the same tax year as the income where payment of tax is made

Section 40 Bis. Any person who exports goods abroad, to or under the instruction of the head office, branch, principal, agent, employer or employee shall be deemed as also having made sale in Thailand, and the market price of good as on the date of export shall be deemed the price of good sold.

The provisions of the previous paragraph shall not apply to cases where the goods are:

- (1) Goods sent exclusively as samples or for the purpose of research,
- (2) Goods in transit,

- (3) Goods imported into Thailand and returned to the sender within one year from the date of import,
- (4) Goods exported out of Thailand and returned to the sender in Thailand within one year from the date of export.

Section 41 A taxpayer who in the previous tax year derived assessable income under Section 40 from an employment, or from business carried on in Thailand, or from business of an employer residing in Thailand, or from a property situated in Thailand shall pay tax in accordance with the provisions of this Part, whether such income is paid within or outside Thailand.

A resident of Thailand who in the previous tax year derived assessable income under Section 40 from an employment or from business carried on abroad or from a property situated abroad shall, upon bringing such assessable income to Thailand, pay tax in accordance with the provisions of this Part.

Any person staying in Thailand for a period or periods aggregating 180 days or more in any tax year shall be deemed a resident of Thailand.

Section 41 Bis. In the case where the ownership or possessory right in an immovable property is transferred without any consideration, the transferor shall be treated as a taxpayer and pay tax in accordance with the provisions of this Part.

Section 42 The assessable income of the following categories shall be exempt for the purpose of income tax calculation:

- (1) Per diem or transport expenses that an employee or a person performing work spends honestly, necessarily, exclusively and wholly in carrying out his duties.
- (2) Transport expenses and travelling per diem at the rates prescribed by the Government in the Royal Decree governing the rates of transport expenses and travelling per diem
- (3) The part of travelling expenses paid by the employer to the employee which the employee spent wholly and necessarily in travelling from a different place to take up employment for the first time or for returning to his place of origin after the termination of the employment. However, this exemption shall not cover travelling expenses received by an employee who returns to his place of origin and then takes up employment with the same employer within 365 days from the last working day of the previous employment.
- (4) Where a contract of employment which was bona fide entered into before the entry into force of the Royal Act on Income Tax B.E. 2475 requires that the employer shall pay to the employee upon the termination of employment a single payment of gratuity, fee, commission or bonus, such payment shall be excluded for the purpose of income tax calculation, notwithstanding the whole amount that is paid after the entry into force of the provisions of this Part.
- (5) Special post allowance, house rent allowance and rent free residence granted to an official of a Thai embassy or consulate abroad.
- (6) Income from a sale or discount received from purchase stamp duties or government postage stamps.

- (7) Board or committee meeting allowance and teaching and examination fees paid by the government or public educational institutions.
- (8) The following interest:
 - (a) Interest from Government savings lotteries, or interest on demand deposit with the Government Savings Bank;
 - (b) Interest on savings deposit with a cooperative;
 - (c) Interest on savings deposit with a bank in Thailand which is repayable on demand; only in the case where the total amount of interest received by any taxpayer does not exceed 10,000 Baht throughout tax year, in accordance with the rules, procedures and conditions as prescribed by the Director-General.
- (9) Sale of a movable property acquired from inheritance or acquired not in a commercial or profitable manner, but not including ship or vessel with freight of 6 tons or over, steam boat or motor boat with freight of 5 tons and over, or floating house,
- (10) Income derived from maintenances and support under moral purpose or from inheritance, or gift received in a ceremony or on occasions in accordance with custom and tradition.
- (11) Award for the purpose of education or technical research, government lottery and government savings prize, prize given by government authority in contest or competition to a person other than a professional contestant or competitor, or reward paid by government authority for the purpose of prevention of wrongdoing.
- (12) Special pension, special gratuity, inherited pension or inherited gratuity.
- (13) Compensation against wrongful acts, amount derived from insurance or from funeral assistance scheme.
- (14) Share of profits derived from a non-registered ordinary partnership or a non-juristic body of persons liable to tax under this Part, but not including share of profits derived from a mutual fund.
- (15) Income of a farmer from sale of rice cultivated by the farmer and/or his family.
- (16) Income derived from an undivided estate liable to tax under Section 57 Bis.
- (17) Income prescribed for exemption by Ministerial Regulations.
- (18) Red Cross lottery prize, income from a sale or discount received from purchase or Red Cross lotteries.
- (19) Interest received under Section 4 Decem.
- (20) (Repealed by R.C.A.A. (No. 26) B.E. 2525 S.5)
- (21) (Repealed by R.C.A.A. (No. 29) B.E. 2534 S.6)
- (22) (Repealed by E.A.R.C. (No. 14) B.E. 2529 S.8)
- (23) Income from sale of investment units in a mutual fund.
- (24) Income of a mutual fund.
- (25) Compensatory benefit received by the taxpayer from the social security fund under the law governing social security.

Section 42 Bis. For the assessable income under Section 40 (1) and (2), a standard deduction of 40 per cent shall be allowed as expense. However, the amount deducted shall not exceed 60,000 Baht in total.

In a case where both husband and wife have income under paragraph 1 and their marital status exists throughout tax year, each shall be entitled to deduct expenses in the amount specified in paragraph 1.

Section 42 Ter. For the assessable income under Section 40 (3) with respect to only fee for copyrights, a standard deduction of 40 per cent shall be allowed as expense. However, the amount deducted shall not exceed 60,000 Baht in total.

In a case where both husband and wife have income under paragraph 1 and their marital status exists throughout tax year, each shall be entitled to deduct expenses in the amount specified in paragraph 1.

Section 43. For the assessable income under Section 40 (5), deduction of expenses shall be allowed in accordance with a Royal Decree.

Section 44. For the assessable income under Section 40 (6), deduction of expenses shall be allowed in accordance with a Royal Decree.

Section 45. For the assessable income under Section 40 (7), deduction of expenses shall be allowed in accordance with a Royal Decree.

Section 46. For the assessable income under Section 40 (8), deduction of expenses shall be allowed in accordance with a Royal Decree.

Section 47. For the assessable income under Section 40, after deduction of expenses under Section 42 Bis – 46, the following allowances may be further deducted in order to relieve tax burden:

(1) Allowances for:

- (a) The taxpayer, 30,000 Baht;
- (b) The taxpayer's spouse, 30,000 Baht;
- (c) Legitimate or adopted children of the taxpayer, including legitimate children of the taxpayer's spouse:
 - (1) 15,000 Baht for each child born in or before B.E. 2522 or adopted before B.E. 2522 or
 - (2) 15,000 Baht for each child born after B.E. 2522 or adopted in or after B.E. 2522, but not exceeding 3 children in total.

In a case where a taxpayer has children both under (1) and (2), he shall first deduct allowance for the children under (1), followed by the children under (2). Except where the taxpayer has 3 or more living children under (1), he shall not deduct allowances for children under (2). If he has less than 3 children under (1), he may deduct allowances for the children under (2); however, the total number of children shall not exceed 3.

In counting the number of children, only living children may be counted in the order of their ages. The counting shall also include those ineligible for deduction of allowance.

Child allowance shall be deducted only if the child is less than 25 years old and is still studying in a university or an equivalent educational institution or is a minor and an adjudged incompetent or quasi-incompetent person, and is under the taxpayer's maintenance and support. However, no allowance shall be deducted for a child who has, during the tax year concerned, assessable income of 15,000 Baht or more which does not fall under Section 42.

Child allowance is deductible whether or not the ground for such allowance existed throughout the whole tax year. In a case of an adopted child, only a foster parent can deduct the allowance.

- (d) Insurance premiums paid by the taxpayer during the tax year for the taxpayer's life insurance policy shall be deducted in an amount actually paid but not exceeding 10,000 Baht, only in the case where the life insurance policy has a duration of 10 years or more and issued by an insurer carrying on business of life insurance in Thailand;

In a case where the taxpayer's spouse carries life insurance policy and their marital status exists throughout tax year, the spouse shall be entitled to deduct allowance in an amount specified in paragraph 1.

- (e) (Repealed by E.A.R.C. (No. 16) B.E. 2534 S.8)
- (f) The taxpayer's child eligible under (c) who is still studying at a public educational institution, an educational institution under the law governing private educational institutions, or a private school under the law governing private school; additional education allowance of **2,000 Baht** shall be deducted for each child.
- (g) Contribution made by an employee to a provident fund in accordance with the rules, procedures and conditions prescribed by a Ministerial Regulation under Section 65 Ter (2) in an amount actually paid, but not exceeding 10,000 Baht

In a case where the taxpayer's spouse pays a contribution to a provident fund under paragraph 1 and the marital status exists throughout the tax year, the spouse is entitled to deduct the allowance in an amount specified in paragraph 1.

- (h) Interest paid by the taxpayer to a bank or any other financial institution, a life insurance company, a cooperative or his employer, on loan granted to him for buying, hire-purchasing or constructing a residential building, where such building is mortgaged as collateral for the loan, in an amount actually paid but not exceeding 10,000 Baht; subject to the rules and procedures prescribed by the Director-General with the approval of the Minister and published in the Government Gazette. The aforesaid building includes land.
- (i) Contribution made by the taxpayer to the social security fund under the law governing social security in an amount actually paid.

In a case where the taxpayer's spouse pays a contribution to a social security fund under paragraph 1 and their marital status exists throughout the tax year, the spouse is entitled to deduct the allowance in an amount specified in paragraph 1.

(2) Where both husband and wife have income and their marital status exists throughout the tax year, the total allowance under (1) (a) and (b) shall be 60,000 Baht. If their marital status does not exist throughout the tax year, each may separately deduct an allowance under (1) (a) and for the allowance deducted under (c), (f) and (g), each may separately deduct, for each case, one half of the allowance in accordance with the prescribed rules.

(3) In the case where the taxpayer is not a resident of Thailand, the allowance under (1) (b) (c) and (f) shall be deductible only for the spouse and child who are residents of Thailand.

(4) In the case where the taxpayer dies during the tax year, the allowance shall be deductible as if the deceased were alive throughout the tax year in which he dies.

(5) In the case where the taxpayer is an undivided estate, the allowance of 30,000 Baht shall be deducted.

(6) In the case where the taxpayer is a non-registered ordinary partnership or non-juristic body of persons, the allowance shall be deductible under (1) (a) for each partner or person who is a resident of Thailand but shall not exceed 60,000 Baht in total.

(7) After the deduction of the allowances under (1), (2), (3), (4), (5), or (6), the taxpayer may further deduct the following donation allowance in an amount actually donated but not exceeding 10 per cent of the remaining amount after the deduction of expenses and allowances:

(a) Money donated to public hospitals and educational institutions,

(b) Money donated to charity organizations, hospitals or educational institutions as prescribed by the Minister and published in the Royal Gazette.

Section 47 Bis A taxpayer deriving income under Section 40 (4) (b) from a company or juristic partnership established under the Thai law shall receive a tax credit. The amount of tax credit is calculated by multiplying dividend or share of profit received with the income tax rate which is divided by the difference between 100 and the said income tax rate of the paying company or juristic partnership. In the case where the paying company or juristic partnership is subject to many income tax rates, it shall clearly specify the income tax rate of the business from which the payment is made in the certificate of withholding tax deduction.

The said tax credit under paragraph 1 shall be included as assessable income and calculated the income tax in accordance with Section 48. Then the said tax credit shall be deducted from the total amount of tax payable. If the tax credit is less than the tax payable, the taxpayer shall pay the difference, if more, he shall be entitled to a refund.

The provisions of paragraphs 1 and 2 shall not apply to a taxpayer who is not domiciled in Thailand and is not a resident of Thailand.

In the case where a company or juristic partnership paying dividends declares in the withholding tax certificate the information mentioned in paragraph 1 incorrectly and thereby the computed credit exceeds the amount that the taxpayer is entitled to, the payer of income shall be jointly liable with the recipient of income in an amount over-credited or underpaid. And if the payer or taxpayer fails to pay the amount within 7 days from the date of receiving a written notice from the assessment official, such amount shall be deemed tax arrears. If the assessment official finds out that the calculated tax credit is

less than the amount receivable by the taxpayer, the taxpayer shall be informed of the right for refund under the law.

Section 48. The assessable income is subject to income tax as follows:

- (1) Assessable income after deduction in accordance with Sections 42 Bis – 47 or Section 57 Quinque shall be net income subject to tax at the rates prescribed in the Income Tax Schedule at the end of this Chapter.
- (2) For a taxpayer having assessable income from 60,000 Baht or more, the tax calculated in accordance with (1) shall not be less than 0.5 per cent of the total amount of the assessable income.

The assessable income under (2) shall not include the assessable income under Section 40 (1).

- (3) The taxpayer may elect to pay tax at the rate of 15.0 per cent of the following income under Section 40 (4) (a) and (g) instead of calculating the amount of tax as under (1) and (2):
 - (a) Interest on a bond, interest on a deposit with a bank in Thailand, interest on a deposit with a cooperative, interest on a debenture, interest on a bill received from a company or juristic partnership or any other juristic person, interest received from a financial institution established under a specific law in Thailand for the purpose of providing a loan in order to promote agriculture, commerce or industry.
 - (b) The difference between the redemption value and the selling price of a bill or debt instrument issued by a company or juristic partnership or any other juristic person.
 - (c) Gains derived from transfer of a bond, debenture, bill or debt instrument issued by a company or juristic partnership.

The taxpayer who is a resident of Thailand may elect to pay tax at the rate of 10.0 per cent of the income, instead of calculating the amount of tax as under (1) and (2), only for the income under Section 40 (4) (b) received from a company or juristic partnership established under the Thai law, a mutual fund, or a financial institution established under a specific law in Thailand for the purpose of providing a loan in order to promote agriculture, commerce or industry.

- (4) The taxpayer may elect to pay tax, instead of calculating the amount of tax as under (1) and (2), only for the income under Section 40 (8) received from sale of an immovable property acquired by inheritance or acquired not in a commercial or profitable manner, as follows:
 - (a) For income from sale of an immovable property acquired by inheritance or by way of gift, the tax payable is calculated by deducting expenses at 50 per cent of the income, divided by the number of years of holding the property, multiply the income tax rate, and multiplied by the number of years.
 - (b) For income from sale of an immovable property acquired by inheritance or by way of gift, the tax payable is calculated by deducting expenses at the rate prescribed by a Royal Decree, divided by the number of years of

holding the property, multiply the income tax rate, and multiplied by the number of years.

In the case where the taxpayer elects to pay tax by this method other than (1) and (2), then the total tax payable shall not exceed 20 per cent of the sale price.

In the case where the taxpayer elects to pay tax by method (1) and (2), he may deduct expenses at the rate of 50 per cent of the income under (a), or in accordance with a Royal Decree under (b), as the case may be, and the remaining amount shall be included with other income in tax calculation.

The Term “number of years of holding the property” in (a) or (b) means the number of years as from the year of the acquisition of ownership or possessory right in an immovable property to the year of the transfer of such ownership or possessory right. A period exceeding 10 years shall be treated, as 10 years only, and a fraction of a year shall be counted as 1 year.

- (5) The taxpayer may elect to pay tax, instead of calculating the amount of tax as under (1) and (2), the income under Section 40 (1) and (2) which is paid in lump-sum by the employer due to the termination of employment contract which is calculated on the basis of the duration of employment and paid in accordance with the rules prescribed by the Director-General. The tax payable is calculated by deducting assessable income with expenses which is calculated by 7,000 Baht multiplied by the number of employment year but not exceeding the amount of assessable income, then further deduction is allowed at the rate of 50 per cent of the remaining income, and then multiplied by tax rate.

In the case where such assessable income is paid in the form of gratuity and in the form of pensions, only the gratuity shall be treated as lump-sum payment made by the employer due to termination of employment contract, and the amount of expenses allowed shall be 3,500 Baht

In the case of gratuity or similar payments made by a government authority, the number of employment years under paragraph 1 shall be used as the basis in the calculation of such gratuity or similar payments in accordance with the law, rules or requirements of the government authority.

In the calculation of the number of employment years other than the case under paragraph 3, a fraction of a year amounting to 183 days, shall be treated as 1 year, otherwise it shall be ignored.

The income tax assessed by the assessment official that is less than 5 Baht shall be waived.

Section 48 Bis A government enterprise shall pay income tax on behalf of a seller who purchased goods at any or every stage from such enterprise in accordance with procedures, rates and types of goods as prescribed by a Ministerial Regulation. Such income tax is paid only on income from the sale of such goods.

The tax paid on behalf the taxpayer under paragraph 1 shall be treated as credit of the taxpayer in tax calculation.

Section 48 Ter (Repealed by R.C.A.A. (NO.30) B.E. 2535)

Section 49 In the case where a taxpayer deriving income does not file a tax return, or the assessment official considers that he underreports the amount of his taxable income, the assessment official with the approval of the Director-General shall have the power to determine the amount of his net income on the basis of the money or property owned or possessed by such taxpayer, his expenditure or standard of living or his behavior, or the income statistics either of the taxpayer or of other persons carrying on a similar business. The official shall make an assessment accordingly and give the taxpayer a notice of the amount of tax payable. In this respect, the provision of Section 19 through 26 shall apply mutates mutandis.

Section 49 Bis In the case where the ownership or possessory right in an immovable property is transferred whether with or without a consideration, and regardless of the market price, the assessment official shall determine the sale price by applying the appraised value used for collecting registration and juristic acts fees under the Land Code.

Section 50 A person, partnership, company, association or body of persons paying assessable income under Section 40 shall withhold income tax at every time of payment in accordance with the following methods:

- (1) In the case of paying assessable income under Section 40 (1) and (2), the amount of withholding tax is calculated as follows: multiply the assessable income paid with the number of times of payments; calculate the income tax in accordance with the rules in Section 48, and then divide the amount of tax calculated by the number of times of payment.

If the division of the calculated tax by the number of times of payments under paragraph 1 results in a fraction, such fraction shall be added to the amount of withholding tax on the last payment in that year so that the total withholding tax equals the tax liability for the whole year.

In the case of paying assessable income under Section 40 (1) and (2) in lump sum, by the employer due to the termination of employment contract, which is calculated on the basis of the duration of employment and paid in accordance with the rules prescribed by the Director-General, withholding tax shall be calculated in accordance with the rules in Section 48 (5).

In the case of paying assessable income under Section 40 (2), other than as described in paragraph 3, to a non-resident, withholding tax shall be made at the rate of 15.0 per cent of the income.

- (2) In the case of paying assessable income under Section 40 (3) and (4), withholding tax shall be made at the income tax rate; except:

- (a) In the case of paying assessable income under Section 40 (3) and (4), not specified in (b), (c), (d) and (e), to a non-resident, withholding tax shall be made at the rate of 15.0 per cent of the income;
 - (b) In the case of paying assessable income specified in Section 48 (3) (a) and (c), withholding tax shall be made at the rate of 15.0 per cent of the income;
 - (c) In the case of paying assessable income specified in Section 48 (3) (b), the issuer of the bill or debt instrument or a juristic person who is the issuer of such bill or instrument shall be deemed to be the payer of assessable income and shall withhold income tax from the taxpayer at the rate of 15.0 per cent of the income.
 - (d) In the case of paying assessable income under Section 40 (4) (a) not specified in (b) and (c) of this Section, to a resident taxpayer, if the payer is not a juristic person, he is not liable to withhold tax under this Section;
 - (e) In the case of paying assessable income under Section 40 (4) (b), withholding tax shall be made at the rate of 10.0 per cent of income.
- (3) In the case of paying assessable income under Section 40 (5) and (6) to a non-resident taxpayer, withholding tax shall be made at the rate of 15.0 per cent of the income.
 - (4) Except for the case in (5), where payer of income under this Section is the Government, a government enterprise, a municipality, a sanitation district or any other local government authority and pays assessable income under Section 40 (5), (6), (7) or (8), except payment for the purchase of agricultural produce, at a total amount of 10,000 Baht or more to any one recipient; event if the total payment is divided into individual payments, the amount of which is less than 10,000 Baht at one time; withholding tax from the prize won in a contest or competition shall be made at the income tax rate.
 - (5) In the case of paying assessable income under Section 40 (8), to a seller of an immovable property, withholding tax shall be made as follows:
 - (a) In respect of an immovable property acquired by inheritance or by way of gift, tax shall be calculated in accordance with the rule in Section 48 (4) (a), and withholding tax shall be made at such amount.
 - (b) In respect of an immovable property acquired by any means other than (a), deductions shall be allowed as prescribed by a royal decree; tax shall be calculated in accordance with Section 48 (4) (b); and withholding tax shall be made at such amount.
 - (6) In the case of transfer of ownership or possessory right in an immovable property without any consideration, the transferor shall withhold tax in accordance with (5) and shall be deemed to be the payer of income.

Section 50 Bis The person liable to withhold tax shall issue to the taxpayer, from whom tax is withheld, a withholding tax certificate in duplicate, each copy having the same contents, as follows:

- (1) In the case of Section 3Tredécim, the certificate shall be issued immediately every time tax is withheld.
- (2) In the case of Section 50 (1), the certificate shall be issued within the 15th day of February in the year following the tax year, or within one month from the date of the termination of employment during the tax year of the taxpayer from whom tax is withheld.

- (3) In the case of Section 50 (2), (3) or (4), the certificate shall be issued immediately every time tax is withheld.

A withholding tax certificate shall be in the form prescribed by the Director-General.

The Director-General has the power to exempt the issuance of a withholding tax certificate in the case where he deems appropriate.

Section 51 For the purpose of examination of withholding of taxes, the assessment official may send a notice to a person, partnership, company, association, or body of persons requiring him to produce accounts showing payments of the assessable income under Section 40 (1), (2), (3), (4), and (7) or other relevant evidences as he deems appropriate. The recipient of the notice shall comply within 15 days from the date of receiving the notice.

Section 52 A person, partnership, company, association or body of person liable to withhold tax under Section 50 (1), (2), (3), and (4) shall, whether or not the tax has already been withheld, remit the tax at the Amphur office within 7 days from the date of payment.

The Person liable to withhold tax under Section 50 (5) and (6) shall remit the tax to the competent official who execute registration of rights and juristic acts at the time of registration, and such official shall not execute the registration unless the tax is remitted correctly in full amount. In the case where the registration of rights and juristic acts is not needed, the remittance shall be made under paragraph 1.

The tax withheld under paragraph 2 shall be remitted as government revenue under the regulation prescribed by the Minister.

Section 52 Bis A taxpayer deriving assessable income, which is not subject to withholding tax, in an amount of 10,000 Baht or more may, prior to the time limit for filing returns under Section 56, pay tax in accordance with the rules in Section 48 at the Amphur office as well as file a return in the form prescribed by the Director-General.

The tax paid under the paragraph 1 shall be treated as credit against his tax liability in the tax calculation.

Section 53 In the case where the government enterprise or an organization of the government pays assessable income under Section 40, the official making the payment shall have the duty to ensure that the amount of tax to be withheld under Section 50 has been duly calculated and entered in the Disbursement Requisition Form, and to withhold the said amount before making payment. If no disbursement is made, the official making the payment shall comply with Sections 50, 52 and 59 *mutatis mutandis*.

Section 54 If the payer of income under Section 50 and 53 does not withhold and remit tax or remits incorrect amount of tax, he shall be jointly liable with the taxpayer to pay the tax payable in an amount not withheld or remitted or in the missing amount, as the case may be.

In the case where the payer of income has withheld tax under Section 50 or 53, the taxpayer shall be discharged from the liability to pay tax in an amount equal to the amount withheld by the payer of income and only the payer of income shall be liable to that tax amount.

Section 55 The collection of tax by withholding at source in accordance with Section 50 and 53 shall not prevent the assessment official to collect such tax by other methods.

Section 56 Every taxpayer except a minor or a person adjudged incompetent or quasi-incompetent shall, on or before the last day of March every year, file to the official appointed by the Minister a tax return reporting the assessable income that he received in the preceding tax year in the form prescribed by the Director-General, if such person:

- (1) Has no spouse and has the assessable income of the preceding tax year exceeds 30,000 Baht
- (2) Has no spouse and has the assessable income of the preceding tax year under only Section 40 (1) exceeds 50,000 Baht
- (3) Has a spouse and the assessable income of the preceding tax year exceeds 60,000 Baht, or
- (4) Has a spouse and the assessable income of the preceding tax year under only Section 40 (1) exceeds 100,000 Baht

In the case where an ordinary partnership or a non-juristic body of persons has assessable income during the preceding tax year exceeding the amount specified in (1), its director or manager shall in its name file a tax return of the income that it received in the preceding tax year within the time limit and in the form as prescribed in paragraph 1. The director or manager shall, in such case, be liable for tax payment in the same of such partnership or body of persons on the total amount of the assessable income as if such partnership or body of persons were a single undivided individual. Each partner or person in the body is not required to file a separate tax return. However, if the partnership or body of persons has tax arrears, every partner or person in the body shall be jointly liable to pay such tax arrears.

Section 56 Bis For the purpose of tax collection prior to the time limit under Section 56, the taxpayer liable to file a tax return under Sections 56, 57, 57 Bis, and 57 Ter shall file a tax return in the form prescribed by the Director-General, within the month of September of every tax year, reporting only the income under Section 40 (5), (6), (7) or (8) derived during the period from January to June.

Income under Section 40 (5) in accordance with paragraph 1 does not include any key money, construction cost contribution, repairing charge, value of buildings or houses received in ownership.

With respect to tax return filing under paragraph 1, tax shall be calculated in accordance with Section 48, by deducting allowances under Section 47 but only for one half; and the tax shall be paid, if any, at the time of filing such tax return to the official under Section 56.

The tax paid under paragraph 3 shall be treated as credit against tax liability in tax calculation in accordance with Section 57 Quarter.

Section 57 If a taxpayer who has assessable income under paragraph 1 of Section 56 is a minor, a person adjudged incompetent or quasi-incompetent, or a foreign resident, then his legal representative, guardian, curator, or manager of the business generating such assessable income, as the case may be, shall comply with the provisions of paragraph 1 of Section 56, and shall be his agent for payment of tax.

Section 57 Bis If a taxpayer who has assessable income under paragraph 1 of Section 56, dies before he has complied with the provisions of paragraph 1 of Section 56, or before his legal representative, guardian or curator has complied with the provisions of Section 57, an estate administrator, his heir or the possessor of the estate, as the case may be, shall have the duty to file the tax return on his behalf and shall included all assessable income derived by the deceased and his estate throughout the tax year in which he died as the total amount of assessable income.

In respect of the following years, if the undivided estate of the deceased derives the assessable income in the tax year concerned which exceeds the amount specified in Section 56 (1), the estate administrator, or heir or possessor of the estate, as the case may be shall have the duty to comply with the provisions of this Part in the name of the undivided estate of the deceased.

Section 57 Ter For the purpose of income tax collection from husband and wife, if their marital status exists throughout the preceding tax year, the assessable income of the wife shall be treated as income of the husband, and the husband shall be liable to file a tax return and pay tax. However, in case of tax arrears, if the wife has received an advance notice of not less than 7 days, she shall also be jointly liable to pay the arrears.

The husband or wife who wishes to file a separate tax return may do so by notifying the assessment official within the time limit for filing tax returns. However, such separate filing shall in not change the amount of tax payable.

The assessment official may, if he deems appropriate, notify the husband and wife to pay tax separately according assessable income of each. However, if one has tax arrears and the other one has received an advance notice of not less that 7 days, that other one shall also be jointly liable to pay the arrears.

The husband and wife living in different areas or occasionally living apart shall be deemed as living together.

Section 57 Quarter Subject to the provisions of Section 64, if there is any tax payable with respect to tax return filing under Section 56, 57, 57 Bis, 57 Ter or 57 Quinque, the tax shall be paid at the local Amphur office within the time limit together with the tax return filing.

Section 57 Quinque If a wife has assessable income under Section 40 (1) during the preceding tax year, whether with or without any other assessable income, she may file a tax return and pay tax separately from the husband only for the assessable income under

Section 40 (1), which shall not be treated as income of the husband in accordance with Section 57 Ter.

In a case where the wife files a separate tax return in accordance with paragraph 1, the husband and wife shall each deduct the allowances as follows:

- (1) Allowance for the taxpayer under Section 47 (1) (a),
- (2) One half of the child allowance deductible under Section 47 (1) (c) and (f),
- (3) Insurance premium allowance under paragraph 1 of Section 47 (1) (d),
- (4) Contribution made by the taxpayer to the social security fund under Section 47 (1) (i),
- (5) Contribution paid into a provident fund under Section 47 (1) (g),
- (6) One half of the interest on loan under Section 47 (1) (h),
- (7) Each one's portion of donation allowance under Section 47 (7).

In the case where the taxpayer is not a resident of Thailand, the allowance under (2) shall be deducted only for the child who is a resident of Thailand.

If in the tax year concerned, the husband and wife have combined assessable income under only Section 40 (1) at an amount not exceeding the amount prescribed in Section 56 (4), regardless of the amount derived by each one, the husband and wife are not liable to file a tax return.

Section 58 Within the month of January every year:

- (1) The head of a ministry, department, local area office, or government enterprise shall file to the assessment official a tax return in the form prescribed by the Director-General indicating the payment of assessable income under Section 40. However, he may be exempted from compliance if the Director-General deems it appropriate;
- (2) A person, partnership, company, association or body of persons liable to withhold tax under Section 50 shall file to the assessment official a tax return in the form prescribed by the Director-General indicating the assessable income under Section 40 (1), (2) and (4).

Section 59 Together with the tax remittance under Section 52, a person, partnership, company, association or body of persons shall file a tax return in the form prescribed by the Director-General indicating tax withheld of each individual person deriving assessable income.

Section 60 For the purpose of calculating the total amount of assessable income of a taxpayer, the tax withheld and remitted in accordance with Sections 50, 52 and 53 shall be deemed assessable income derived by the taxpayer. The amount of tax withheld and remitted shall be treated as credit against tax liability of the taxpayer in tax calculation.

Section 60 Bis In the case necessary for the purpose of tax collection in accordance with the Chapter, the assessment official shall have the power to assess and charge tax on any person prior to the time limit for tax return filing in accordance with Section 56,

57 or 57 Bis, as the case may be. After the assessment, he shall notify the amount of tax assessed to the taxpayer. In this case, the taxpayer may appeal against the assessment.

The tax assessed and charged in accordance with the provisions of paragraph 1 shall be treated as credit against tax calculated from taxpayer's net income.

Section 61 Where the name of any person appears in any important document showing that:

- (1) He is the owner of the property specified in a written document and such property generates an assessable income, or
- (2) He derives an assessable income by virtue of such document;

The assessment official shall have the power to assess and charge the whole amount of tax on such income to the person whose name appears in such document. However, if such person transfers the assessable income to another person, he is entitled to deduct the tax amount imposed on the amount of assessable income which is transferred to that other person.

Section 62 In the case where a minor, a person adjudged incompetent or quasi-incompetent, a deceased, a person who has appointed an agent to manage his properties, or a trust beneficiary is a person deriving income in excess of the threshold, his legal representative, guardian, curator, estate administrator, heir or other person in possession of the estate, agent or trustee, as the case may be, shall have the obligation to comply with the provisions of this Part on behalf of such minor, person adjudged incompetent or quasi-incompetent, deceased, person who has appointed an agent to manage his properties, or trust beneficiary.

Section 63 A person, whose tax had been withheld and remitted in an amount that exceeds the amount that he should pay under this Part, shall be entitled to a refund of that amount. However, he shall file a claim to the assessment official within 3 years from the last day of the year in which the excess tax amount was withheld.

Section 64 Except in the case under Section 18 Bis, if the tax liability in accordance with the provisions of this Part is an amount of 3,000 Baht or over, the taxpayer may pay the tax in 3 equal installments; namely:

- (1) In the case where he is liable to pay tax in accordance with Section 56 Bis or 57 Quarter, the first installment shall be paid within the time limit prescribed in such Section, the second installment shall be paid within 1 month from the date when the first installment is due, and the third installment shall be paid within 1 month from the date when the second installment is due.
- (2) In any other case, the first installment shall be paid within 30 days from the date of receiving notice of the amount of the tax assessed, the second installment shall be paid within 1 month from the date when the first installment is due, and the third installment shall be paid within 1 month from the date when the second installment is due.

For payment of tax under (1), if any installment under (1) is not paid within the time limit prescribed under (1), the taxpayer shall no longer be entitled to pay in installments and shall pay surcharge in accordance with Section 27 on the unpaid installment as well as the subsequent installments.

Payment of tax under (2) does not constitute a ground for exemption of payment of surcharge in accordance with Section 27 and if the taxpayer does not pay any one installment within the prescribed time limit, he shall no longer be entitled to pay tax in installments.

APPENDIX 5: Tax Identification

Section 3 undecim of the Revenue Code provides that a taxpayer or a payer of income shall obtain and use a taxpayer identification number (TIN).

A taxpayer identification number is issued by the Revenue Department and comprises 10 digits.

However, a taxpayer who is an individual or a payer of income who is an individual is not required to apply for a TIN if he has and uses a personal identification number (PIN) in accordance with the civilian registration law. He can use his PIN instead of TIN for tax return filing purposes.

The following persons need to apply for TIN:

Application for TIN			
Taxpayer	When to apply	Application form	Where to apply
<p>1. A person liable to personal income tax who:</p> <p>(1) Does not have a PIN under the civilian registration law; i.e. a foreigner, non-juristic ordinary partnership, non-juristic body of persons, or undivided estate</p> <p>(2) An individual who wishes to become a value added tax (VAT) or specific business tax (SBT) registrant</p> <p>(3) An individual who became a VAT or SBT registrant before 1 October 2003A foreigner who is present in Thailand for one period not exceeding 14 days and in total not exceeding in the aggregate 90 days within a tax year does not need to apply for TIN.</p>	<p>Within 60 days from the date he derives assessable income</p>	<p>(1) Form L.P. 10.1 - for individuals</p> <p>(2) Form L.P. 10.2 - for a non-juristic ordinary partnership and body of persons</p>	<p>(1) In Bangkok a person shall file the application at the area revenue office or area revenue branch office with jurisdiction over the area where he is domiciled.</p> <p>(2) In other provinces, he shall file the application at the area revenue branch office with jurisdiction over the area where he is domiciled.</p> <p>Nevertheless, if he is an individual, he may also file the application at any area revenue office or area revenue branch office, regardless of where he is domiciled.</p>

Application for TIN			
Taxpayer	When to apply	Application form	Where to apply
2. A juristic person liable to corporate income tax	Within 60 days from the incorporation date or in the case of a foreign company from the date it begins carrying on business in Thailand	Form L.P. 10.3	<p>(1) In Bangkok a juristic person shall file the application at the area revenue office or area revenue branch office with jurisdiction over the area where the head office is located.</p> <p>(2) In other provinces, the application shall be filed at the area revenue office with jurisdiction over the area where the head office is located.</p> <p>(3) A Thai juristic person may also file a TIN application via the Internet at tinreg.rd.go.th (available only in the Thai language), provided that he files the application within 60 days from the incorporation date. If the juristic person is under the</p>

			supervision of the Bureau of Large Taxpayer Administration, it may also file the application at the Bureau.
3. A payer of income liable to withhold tax	Within 60 days before the income payment date	Form L.P. 10.4	<p>(1) In Bangkok the payer of income shall file the application at the area revenue office or area revenue branch office with jurisdiction over the area where he is domiciled or where his office is located.</p> <p>(2) In other Provinces , the Application shall be filed at the area revenue office with jurisdiction over the area where the payer of income is domiciled or where his office is located.</p>

A person shall submit the following supporting documentation along with the application form:

Types of application				
	1. New TIN and TIN card	2. Amending taxpayer details	3. TIN card replacing the lost or damaged TIN card	4. Return TIN card
L.P. 10.1 (individual)	Photocopy of: <ul style="list-style-type: none"> - alien certificate/ passport/ PIN card/ government officer identification card. - House registration book of taxpayer/estate administrator - Court order appointing estate administrator 	<ul style="list-style-type: none"> - Photocopy of evidence of change in name surname or address - The original TIN card 	<ul style="list-style-type: none"> - Photocopy of PIN card/ government officer identification card/ alien certificate/ passport - The original TIN card (if any) 	<ul style="list-style-type: none"> - Photocopy of death certificate of taxpayer - The original TIN card
L.P. 10.2 (body of persons)	Photocopy of: <ul style="list-style-type: none"> - alien certificate/ passport/ PIN card of each person - House registration book of the place of business - Contract or memorandum in establishing a body of persons or non-juristic ordinary partnership 	<ul style="list-style-type: none"> - Photocopy of evidence of change in name or address of a body of persons or non-juristic ordinary partnership - The original TIN card 	<ul style="list-style-type: none"> - Photocopy of PIN card/ alien certificate/ passport of the authorized person - The original TIN card (if any) 	<ul style="list-style-type: none"> - Photocopy of evidence of cessation of business of the body of persons - The original TIN card
L.P. 10.3 (juristic person)	Photocopy of: <ul style="list-style-type: none"> - House registration book of the place of business of the head office - Certificate of incorporation - Certificate of the carrying on of business in Thailand - Contract of joint venture 	<ul style="list-style-type: none"> - Photocopy of evidence of change in name or address of the juristic person - The original TIN card 	<ul style="list-style-type: none"> - Photocopy of PIN card/ alien certificate/ passport of the authorized managing director, managing partner or employee or agent in Thailand 	<ul style="list-style-type: none"> - Photocopy of registration of cessation, merge or transfer of business - The original TIN card

	<ul style="list-style-type: none"> - Contract appointing employee or agent in Thailand - PIN card/ alien certificate/ passport of the authorized managing director/ managing partner of employee or agent in Thailand - Document allowing use of place (where another person's place is used as place of business) - TIN card of the authorized person/employee/agent in Thailand 		<ul style="list-style-type: none"> - The original TIN card (if any) 	
L.P. 10.4 (payer of income)	<p>Photocopy of:</p> <ul style="list-style-type: none"> - Alien certificate/ passport/ PIN card of the authorized person - House registration book of the office - Certificate of incorporation/ license of school establishment 	<ul style="list-style-type: none"> - Photocopy of evidence of change in name or address of the juristic person - The original TIN card 	<ul style="list-style-type: none"> - Photocopy of PIN card/ alien certificate/ passport of the manager or authorized person - The original TIN card (if any) 	<ul style="list-style-type: none"> - Photocopy of evidence of cessation, merger or transfer of business - The original TIN card

APPENDIX 6: Tax Forms Filing and Tax Payment by the Internet Service

Objectives of the Service

To provide taxpayers with tax forms filing and tax payment by the Internet. Taxpayers key data in the tax forms allowed for Internet filing, instead of filling data in and filing paper tax forms. In addition, taxpayers pay tax by using electronic instructions to request commercial banks to transfer tax payment to the Revenue Department. (In the case of P.P.30 filing with no tax payable, or with tax refund, taxpayers can also use this service.) To create a new option that does not force but helps interested taxpayers to choose to use the service for more convenient while tax forms filing and tax payment at Branch Area Revenue Offices is still available as usual.

All taxpayers can apply for tax forms filing and tax payment by the Internet provided by the Revenue Department. Except for value added tax (VAT) and specific business tax (SBT) filing by the Internet, value added tax (VAT) register or specific business tax (SBT) register is required.

Taxpayers must make agreement with the Revenue Department by signing in an agreement document on tax forms filing and tax payment by the Internet, before they can use the service. After receiving a user id and a password from the Revenue Department, a taxpayer will be able to enter tax forms filing and tax payment by the Internet system.

Taxpayers must contact any bank collaborated in tax forms filing and tax payment by the Internet in order to be able to pay tax by using money transfer via electronic system (e-Payment).

Benefits Gained from the Service

1. The Revenue Department does not charge any costs of applying for the service, as well as the cost of using the service each time.
2. Savings in time and costs of travelling to file tax forms and pay taxes at Branch Area Revenue Offices.
3. Gain special privilege in filing tax forms everyday including public holidays, during office hours (8.30 a.m. - 4.30 p.m.) as well as before (6.00 a.m. - 8.30 a.m.) and after (4.30 p.m. - 10.00 p.m.) office hours.
4. Computer programs are available to verify preliminary data keyed in all tax forms filed by the Internet. If error data are met, in some cases the system will send a warning message back immediately, so that a taxpayer can correct those error data. In order to be certain that the Revenue Department already received the tax forms already filed and tax payment already paid, 3 levels of confirming evidence are offered:
 - An Immediate confirming after transactions are done.
 - Confirming in receiving a tax form and tax payment (if any) by e-Mail within the following day.

- Confirming in receiving a tax form and tax payment (if any) by sending a cash receipt by registered mail.

Application for Service

- Qualified Applicants
- Application Procedure
- Submitting P.O. 01
- Confirming in Accessing the System
- Conditions for Using the Service

Application for Value Added Tax Forms Filing

Applicants must be value added tax registrants both in Bangkok and in all other provinces that must file P.P.30 and P.P.36. In addition, they must be granted the rights from the Revenue Department in order to use the service.

Normally, a taxpayer who is interested in filing P.P.30 by the Internet, must submit a request for each business place or for each branch. However, if P.P.30 combined filing is allowed, a taxpayer must submit a request only for the business place or for the branch that is responsible for combined filing.

Application for Specific Business Tax Forms Filing

Applicants must be specific business tax registrants both in Bangkok and in all other provinces that must file P.T.40. In addition, they must be granted the rights from the Revenue Department in order to use the service.

Normally, a taxpayer who is interested in filing P.T.40 by the Internet, must submit a request for each business place or for each branch. However, if P.T.40 combined filing is allowed, a taxpayer must submit a request only for the business place or for the branch that is responsible for combined filing.

Application for Other Tax Forms Filing

Applicants must be taxpayers who are accountable for filing tax forms or filing those items in order to pay taxes.

Application Procedure

Application for Service

Taxpayers can get the form: Application for Tax Returns Filing by the Internet (P.O.01) at Bureau of Electronic Processing Administration, the first floor of computer center building, Revenue Department, 90 Soi Phahonyothin 7, Phahonyothin Road, Phayatai, Bangkok 10400; or at Area Revenue Offices in all provinces.

Taxpayers can also get Application for Tax Returns Filing by the Internet (P.O.01) from the Revenue Department's website (<http://www.rd.go.th>) by clicking "Electronic Service", next choosing "Tax Forms Filing by the Internet Service ", then clicking "Service Guidance ", and choosing "Forms", finally selecting the form: P.O.01.

Filling in P.O. 01

A taxpayer fills various items in P.O.01. Such items are: taxpayer identification number, branch number that is registered for value added tax, and/or branch number that is registered for specific business tax, taxpayer name, address of the business place that wants to be in the system, telephone and fax numbers, e-Mail address on the Internet, signing of a taxpayer or a committee member or a partner who is authorised of a corporation, and stamping of a corporate seal (if any).

In addition, taxpayers can also fill Application for Tax Returns Filing by the Internet (P.O.01) from the Revenue Department's website (<http://www.rd.go.th>) by clicking "Electronic Service", then choosing "Tax Forms Filing by the Internet Service ", next clicking "Register", and choosing "Filling in P.O.01". The screen will display the form P.O.01 for a taxpayer to fill all necessary data items in. Then choose "Okay". Afterward, those data items will be recorded into the system automatically. Next, the system will send an accepting message to inform the taxpayer of a Reference No. by using that taxpayer's notified e-Mail.

Filling in P.O.01 by the Internet will not finished completely until a taxpayer already signed in an agreement with the Revenue Department.

Documents required for submitting the form: Application for Tax Returns Filing by the Internet (P.O.01) are:

1. Agreement on Tax Returns Filing and Tax Payment by the Internet.
[Agreement form]
2. In the case of a person, a copy of taxpayer's personal identification card with certified signing is required.
3. In the case of a corporation, a copy of a present certified letter of a partner company registrar, not exceeding 6 months from the date a partner company registrar had signed the name, is required. In addition, a copy of a personal identification card or a foreigner identification card of a corporate authoriser with certified signing is needed.
4. In the case of giving authority to other person, letter of authority granting must be created. Additionally, copies of personal identification cards of both authority granter and authority grantee are required.

In case a taxpayer wants to file tax forms and pay taxes of a head office and a branch office/branch offices by the Internet at the same time, only one set of documents is needed.

Submitting P.O.01

In the case of submitting manually, a taxpayer can submit P.O.01 that is already filled in as well as all requested documents during government working hours at Bureau of Electronic Processing Administration, the first floor of computer center building,

Revenue Department, 90 Soi Phahonyothin 7, Phahonyothin Road, Phayatai, Bangkok 10400; or at Area Revenue Offices in all provinces.

In the case of submitting by the Revenue Department's website, a taxpayer has to print P.O.01 (that has a registration code on it), then sign the name of a taxpayer or a committee member or a partner who is authorised of a corporation, and stamp a corporate seal (if any). Afterward, all requested documents must be given to the revenue officer at Bureau of Electronic Processing Administration, or at Area Revenue Offices in all provinces within 15 days from the day P.O.01 was submitted by the website

Confirming in Accessing the System

After P.O.01 and all requested documents were considered by revenue officers and they are complete and correct, the Revenue Department will provide a user id and a password for accessing tax forms filing and tax Payment by the Internet system.

The Revenue Department will also send an e-Mail to inform a taxpayer of a starting tax month a taxpayer is granted the rights to use tax forms filing and tax Payment by the Internet system.

Conditions for Using the Service

Must be tax forms filing and tax payment between usual specified dates, both in the case of with / without tax payable. In the case of late / additional tax forms filing and tax payment, a taxpayer must file tax forms and pay tax at a Branch Area Revenue Office where a business place is located. For example, filing P.P.30 / P.T.40 of January 2002 must be done within 15 February 2002. Therefore, taxpayers can file value added tax / specific business tax forms and can pay value added tax / specific business tax by the Internet between 1 - 15 February 2002. In the case of filing P.P.30 / P.T.40 of December 2001 or earlier, taxpayers must file tax forms and pay tax only at Branch Area Revenue Offices.

Users of the service are able to use tax forms filing and tax payment by the Internet service everyday during tax forms filing time. However, if the last day is a public holiday, taxpayers can also file tax forms on the next government working day. Taxpayers can use the service from 6.00 a.m. to 10.00 p.m. each day.

Procedure of Tax Forms Filing by the Internet

After the Revenue Department sent an e-Mail to inform a taxpayer that the rights to use tax forms filing and tax payment by the Internet service was granted already. The procedure to access tax forms filing and tax payment by the Internet system is as follows:

Step 1 Enter the Revenue Department's website at www.rd.go.th.

Step 2 Click "Electronic Service", then choose "Tax Forms Filing by the Internet Service".

- Step 3** Select the type of the tax form that want to file by the Internet.
- Step 4** Key in a user id and a password received from the Revenue Department. The screen will display the selected tax form. Part A of the form involves taxpayer status informed to the Revenue Department. The screen will also display the part to key in relevant data the same as filling in a paper tax form.
- Step 5** Key all relevant data in the form completely the same as filling data in a paper tax form. In the case of combined VAT filing is allowed, the computer program to record P.P.30 attachment must be downloaded. In order to record data for each business place, data of each branch must be keyed in the same as filling in P.P.30 paper attachment. After data recording is done, press the button "Attach File, Send Attachment" to send data items of P.P.30. (Remarks If the numbers keyed in the forms are not agreeable, for example, output tax is more or less than 7% of recorded sales amount, the program will warn that the two data items are not corresponding and will recommend to verify those already recorded data.) In the case of combined SBT filing is allowed, the computer program to record P.T.40 attachment must be downloaded. In order to record data for each business place, data of each branch must be keyed in the same as filling in P.T.40 paper attachment. After data recording is done, press the button "Attach File, Send Attachment" to send data items of P.T.40. (Remarks If income in attachment is not equal to income already recorded, the program will warn that the recording of the item: income, is not correct, and will recommend to verify that recorded data item.)
- Step 6** After verifying all recorded data until they are correct; confirm data submission by clicking "Okay". If a taxpayer is not sure or wants to submit new data items by cancelling all recorded data items, please click "Cancel".
- Step 7** If a taxpayer wants to confirm data submission, please click "Okay". In the case of filing with no tax payable or with tax refund according to P.P.30 tax form, the system will confirm tax form filing by displaying immediately: (1) a message to inform that the system received P.P.30 filing already, and (2) a Reference No. In the case of filing with tax payable, please select the bank a taxpayer already made contact with. After selecting the bank, the bank's screen will appear to choose to make electronic money transfer items for tax payment. After the bank already answered to accept money transfer into the Revenue Department's account, the system will confirm tax form filing and tax payment by displaying a message immediately to inform that the system received tax form filing and tax payment already. Moreover, the Revenue Department will confirm tax form filing and tax payment again by e-Mail on the next day. Finally, the Revenue Department will send a cash receipt to every system user at their office addresses by registered mail. (Remarks if the bank's electronic money transfer to pay tax does not work, or there is not enough money to pay tax, all the items that a taxpayer had already done are considered as unsuccessful. The Revenue Department considers that tax form filing and tax payment by the Internet does not happen. Please contact the Revenue Department or the bank to examine, or please file a tax form and pay tax at a Branch Area Revenue Office where a business place is located.

Step 8 In order to be able to make a reference to tax forms filing and tax payment by the Internet, please print and keep the tax forms already filed.

Notification of Change

Notification of Addition or Reduction of Tax Form Types
Notification of Change in an e-Mail Address or Application for a Password
Notification of Cancellation of Tax Forms Filing by the Internet

Notification of Addition or Reduction of Tax Form Types

Application for Addition or Reduction of Tax Form Types

Taxpayers can get the form: Application for Addition / Reduction of Tax Return Types for Purpose of Filing by the Internet (P.O.02) from Bureau of Electronic Processing Administration, the first floor of computer center building, Revenue Department, 90 Soi Phahonyothin 7, Phahonyothin Road, Phayatai, Bangkok 10400; or from Area Revenue Offices in all provinces.

In addition, taxpayers can print the form: Application for Addition / Reduction of Tax Return Types for Purpose of Filing by the Internet (P.O.02) from the Revenue Department's website (<http://www.rd.go.th>) by clicking "Electronic Service", and choosing "Tax Forms Filing by the Internet Service", next clicking "Service Guidance", then choosing "Forms", finally selecting P.O.02.

Filling in P.O. 02

A taxpayer fills a variety of relevant data items in the form P.O.02. Examples are taxpayer identification number, branch number that is registered for value added tax, and/or branch number that is registered for specific business tax, taxpayer name, and address of the business place. In addition, a taxpayer notifies to add / reduce tax form types, then signs the name of a taxpayer or a committee member or a partner who is authorised of a corporation, and stamps a corporate seal (if any).

In addition, taxpayers can submit P.O.02 by the Revenue Department's website (<http://www.rd.go.th>) by clicking " Electronic Service", then choosing "Tax Forms Filing by the Internet Service", next clicking the topic "add / reduce tax form types ", which is in the frame for members. Next, key in a user id and a password received from the Revenue Department. The screen will display the form: P.O.02 to key in data items to notify either an addition / a reduction of tax form types. After all data items were already keyed in, please choose " Okay". Those data items will be recorded into the system automatically. Then the system will send an accepting message and a Reference No. to the taxpayer by using the e-Mail address notified by that taxpayer.

A taxpayer will gain the rights to file a tax form / tax forms that was / were notified to add, or will lose the rights to file a tax form / tax forms that was / were notified to reduce immediately after a registration of addition or reduction of tax form types was done.

Notification of Change in an e-Mail Address or Application for a Password

Taxpayers can get the form: Notification of Change in an e-Mail Address or Application for a Password (P.O.03) from Bureau of Electronic Processing Administration, the first floor of computer center building, Revenue Department, 90 Soi Phahonyothin 7, Phahonyothin Road, Phayatai, Bangkok 10400; or from Area Revenue Offices in all provinces. In addition, taxpayers can print P.O.03 by the Revenue Department's website (<http://www.rd.go.th>) by clicking " Electronic Service", and choosing "Tax Forms Filing by the Internet Service", then clicking "Service Guidance", next choosing "Forms", and finally selecting the form P.O.03. Filling in P.O. 03

A taxpayer fills a variety of relevant data items in the form P.O.03. Examples are taxpayer identification number, branch number that is registered for value added tax, and/or branch number that is registered for specific business tax, taxpayer name, and address of a business place. In addition, a taxpayer notifies to change an e-Mail address or to apply for a password, then signs the name of a taxpayer or a committee member or a partner who is authorised of a corporation, and stamps a corporate seal (if any).

In addition, taxpayers can submit P.O.03 by the Revenue Department's website (<http://www.rd.go.th>) by clicking "Electronic Service", then choosing "Tax Forms Filing by the Internet Service", next selecting "Change an e-Mail", or "Apply for a password", which is in the frame for members, as needed. Next, key in a user id and a password received from the Revenue Department. The screen will display the form: P.O.03 to key in data items to notify a change in an e-Mail address, or to apply for a new password. After all data items were already keyed in, please choose "Okay". Those data items will be recorded into the system automatically. Then the system will send an accepting message and a Reference No. to the taxpayer by using the e-Mail address notified by that taxpayer.

Application for Cancellation of Tax Forms Filing by the Internet

Taxpayers can get the form: Application for Cancellation of Tax Returns Filing by the Internet (P.O.04) from Bureau of Electronic Processing Administration, the first floor of computer center building, Revenue Department, 90 Soi Phahonyothin 7, Phahonyothin Road, Phayatai, Bangkok 10400; or from Area Revenue Offices in all provinces.

In addition, taxpayers can print P.O.04 by the Revenue Department's website (<http://www.rd.go.th>) by clicking " Electronic Service", next choosing "Tax Forms Filing by the Internet Service", then clicking "Service Guidance", next choosing "Forms", finally selecting P.O.04.

Filling in P.O. 04

A taxpayer fills a variety of relevant data items in the form P.O.04. Examples are taxpayer identification number, branch number that is registered for value added tax, and/or branch number that is registered for specific business tax, taxpayer name, and address of the business place. In addition, a taxpayer notifies to cancel tax forms filing

by the Internet, then signs the name of a taxpayer or a committee member or a partner who is authorised of a corporation, and stamps a corporate seal (if any).

In addition, taxpayers can submit P.O.04 by the Revenue Department's website (<http://www.rd.go.th>) by clicking " Electronic Service", next choosing "Tax Forms Filing by the Internet Service", then clicking "Notify cancellation", which is in the frame for members. Then, key in a user id and a password received from the Revenue Department. The screen will display the form: P.O.04 to key in data items to notify cancellation of tax forms filing by the Internet. After all data items were already keyed in, please choose "Okay". Those data items will be recorded into the system automatically. Then the system will send an accepting message and a Reference No. to the taxpayer by using the e-Mail address notified by that taxpayer

Tax Payment Procedure

Taxpayers must pay tax by requesting any banks designated by the Revenue Department to transfer money into the Revenue Department's account electronically (e-Payment). At present, there are 6 banks as follows:

- Krung Thai Bank Public Company Limited
- Kasikorn Bank Public Company Limited
- Siam Commercial Bank Public Company Limited
- Asia Bank Public Company Limited
- Bank of Ayudhya Public Company Limited
- Citi Bank Company Limited
- PCC ePayment Service (ePAY)
- Mizuho Corporate Bank Limited
- Sumitomo Mitsui Banking Corporation
- Deutsche Bank
- Bank of Tokyo-Mitsubishi

The system will display the banks' images for a taxpayer to select.

After the bank already transferred money into the Revenue Department's account, the system will respond an accepting of tax form filing and tax payment to a taxpayer instantaneously. In the case of not enough money to pay tax, the Revenue Department will reject the items of the tax form already filed. A taxpayer must go to file a tax form at a Branch Area Revenue Office where a business place is situated.

Application Forms

- Application Forms
- Application for Tax Returns Filing by the Internet (P.O.01) Application for Addition/Reduction of Tax Return Types for Purpose of Filing by the Internet (P.O.02)
- Notification of Change in an E-mail Address or Application for a Password (P.O.03)
- Application for Cancellation of Tax Returns Filing by the Internet (P.O.04)
- Agreement on Tax Returns Filing and Tax Payment by the Internet

Tax Forms

Personal Income Tax

- Personal Income Tax Return for Taxpayers with Income in General Cases (P.N.D.90)
- Personal Income Tax Return for Taxpayers with Income from Employment under Section 40(1) of the Revenue Code Only (P.N.D.91)

Corporate Income Tax

- Income Tax Return for a Company or Juristic Partnership under Sections 68 and 69 of the Revenue Code (P.N.D.50)
- Income Tax Return for a Company or Juristic Partnership under Section 67 BIS of the Revenue Code (P.N.D.51)
- Income Tax Return for a Company or Juristic Partnership under Section 69 Specify International Transportation Business under Section 67 of the Revenue Code (P.N.D.52)
- Income Tax Return Foundation or Association under Section 68 and 69 of the Revenue Code (P.N.D.55)

Value Added Tax

- Value Added Tax Return under the Revenue Code for Internet Filing (P.P.30)
- Value Added Tax Remittance Return under the Revenue Code for Internet Filing (P.P.36)

Specific Business Tax

- Specific Business Tax Return under the Revenue Code for Internet Filing (P.T.40)

Withholding Income Tax

- Withholding Income Tax Return under Section 52 and 59 for Tax Withheld under Section 50(1) for Assessable Income under Section 40(1)(2) of the Revenue Code (P.N.D.1)
- Attachment of P.N.D.1
- Withholding Income Tax Return under Section 52 and 59 for Tax Withheld under Section 50(2) for Assessable Income under Section 40(3)(4) of the Revenue Code (P.N.D.2)
- Attachment of P.N.D.2
- Withholding Income Tax Return under Section 52 and 59 for Tax Withheld Under Section 50(3)(4)(5) for Assessable Income under Section 40(5)(6)(7)(8) and Tax Payment under Section 48 BIS of the Revenue Code (P.N.D.3)
- Attachment of P.N.D.3
- Withholding Income Tax Return Under Section 3 Tredecim, 65 Quarter and 69 BIS of the Revenue Code (P.N.D.53)
- Attachment of P.N.D.53
- Withholding Tax and Profit Remittance Return under Section 0 and 70 BIS of the Revenue Code (P.N.D.54)

APPENDIX 7: Register & File Your Personal Income Tax Form Online

The Revenue Department of Thailand started online personal income tax (PIT) form filing and PIT payment service for tax year 2001 on 1st January 2002. The service has been improved continuously, and offers even more features this year. Sending your tax form over the Internet is quick, convenient, and secure. It also offers you:

- Automatic tax calculation,
- Faster additional filing and payment, and an online acknowledgement of tax form filing, In the case of paying tax by e-Payment, online acknowledgement of receipt will be presented,
- A view of your statement of account,
- 24 hour immediate access to the service,
- PIT form filing by the Internet with a request for tax refund will be processed and refunded within 15 days (in the case of no data error).

The instructions below will guide you through (1) the registration process for using online PIT form filing service, which will give you a user id and a password to access the service, and (2) the PIT form filing procedure.

Step 1

Turn on your PC, connect to the Internet and type in the following URL into your browser: <http://rdserver.rd.go.th/>. Then choose the item “□□□□□□□□□□□□ □.□.□. 90/91” (Register for P.N.D.90/91). This will take you to the registration page.

Step 2

Enter your taxpayer identification number or your personal identification number, your name and surname (omit your title), your birth date (Day / Month / Buddhist Year), your telephone number, then click “□□□□□□□□□□□□□□□□” (Request new password).

โปรดกรอกข้อมูลตามที่ท่านได้ลงทะเบียนไว้

เลขประชาชนเลขผู้เสียภาษี:

ชื่อ-ชื่อสกุล:
(ไม่ต้องกรอกคำนำหน้าชื่อ)

วัน / เดือน / ปี (พ.ศ.)เกิด: / /

หมายเลขโทรศัพท์:

ขอรหัสผ่านใหม่ / ยกเลิก

Step 3

“□□□□□ 90/91 □□□□□□□” (90/91 Online service). This will take you to the filing page, and then follow step 5 and 6.

You can read more information concerning online tax forms filing and tax payment at <http://rdserver.rd.go.th>. And if you have questions relating to the service, please use online answers to Frequently Asked Questions (FAQs). Alternatively, please contact Online Services Contact Center at the telephone number 02-272-8000.

APPENDIX 8: Pay Your Personal Income Tax Electronically

Electronic tax payment has 2 methods: *Online Payment* and *Offline Payment*

1. Online Payment Online payment has 1 service:

E-Payment The following procedure will guide you how to use E-Payment to pay your tax.

Step 1

Contact the bank to apply for E-Payment service access. The bank will give you a user id and a password to use E-Payment system.

Step 2

After you filed your tax form through the Revenue Department's website at <http://rdserver.rd.go.th/> and there is a taxable payment, we will display the following payment methods for you to select.

เลือกวิธีการชำระเงินภาษี

โปรดเลือกวิธีการชำระเงินภาษีของเงินชำระภาษี ณ.ศ.30 สิ้นปีภาษี/ปี ณ.ศ. 5/2547 เป็นจำนวนเงิน 5,000.00 บาท

E-Payment	ชำระผ่าน E-Payment ของธนาคาร
ชำระผ่านเคาน์เตอร์	ชำระผ่านเคาน์เตอร์ (Internet Banking, ATM, Tella Banking, Mobile Banking, Counter สาขา, Pay at Post)
ชำระที่ไปรษณีย์	ชำระเงินที่ไปรษณีย์
ชำระที่ธนาคาร	ชำระที่ธนาคาร (เพื่อชำระเงิน) และชำระภาษีเงินได้
ชำระที่ธนาคาร	ชำระที่ธนาคาร (เพื่อชำระเงิน)

[คลิกไปรษณีย์ชำระภาษี](http://rdserver.rd.go.th/)

สำนักงานสรรพากรส่วนกลางได้กำหนดให้กรมสรรพากร กระทรวงการคลัง
90 อาคารศูนย์รวมบริการ ชั้น 1 อาคารเลขที่ 7 ถนนพหลโยธิน
กระทรวงการคลัง กรุงเทพฯ 10400
ติดต่อขอความช่วยเหลือได้ที่ e_tiling@past.rd.go.th

Step 3

When you choose E-Payment, the system will display the list of banks. Please select the bank that you made an agreement with.

เลือกธนาคารเพื่อชำระเงินภาษี (E-Payment)

โปรดเลือกธนาคารที่ท่านใช้บริการ ชำระเงินผ่านระบบออนไลน์ เมื่อเลือกวิธีชำระเงิน ณ.ศ. 30 สิ้นปีภาษี/ปี ณ.ศ. 5/2547 เป็นจำนวนเงิน 5,000.00 บาท (ท่านได้ชำระเงินไปแล้วระบบจะแสดงรายการ)

	ธนาคารกรุงไทย จำกัด (มหาชน)	ชำระเงิน
	ธนาคารไทยพาณิชย์ จำกัด (มหาชน)	ชำระเงิน
	ธนาคารกรุงเทพ จำกัด (มหาชน)	ชำระเงิน
	ธนาคารออมสิน จำกัด (มหาชน)	ชำระเงิน
	ธนาคารกรุงศรีอยุธยา จำกัด (มหาชน)	ชำระเงิน
	Citibank Citicommnet SM	ชำระเงิน
	ธนาคารซึ่งระบุรายการแล้วก่อนหน้านี้ (Inter Bank)	ชำระเงิน
	Deutcho Bank	ชำระเงิน

สำนักงานสรรพากรส่วนกลางได้กำหนดให้กรมสรรพากร กระทรวงการคลัง
90 อาคารศูนย์รวมบริการ ชั้น 1 อาคารเลขที่ 7 ถนนพหลโยธิน
กระทรวงการคลัง กรุงเทพฯ 10400
ติดต่อขอความช่วยเหลือได้ที่ e_tiling@past.rd.go.th

Step 4

You will go into electronic money transfer system. Please enter your user id and password that you was given from the bank. Then follow the bank's procedure to transfer money for tax payment.

SCS INTERNET PAYMENT SYSTEM (SIPS)
Powered by Siam Commercial Bank PCL.

Revenue Department

HELP

รายละเอียดการชำระภาษี
เลขประจำตัวผู้เสียภาษี : 2010000034
เลขที่สารภ : 0
พยานภาษีอ้างอิง : P0000001000
ประเภทแผน : ศ.พ.๐๐
เดือนปีภาษี ของระบบ ที่ยื่น : 12๖๒๕๕
พยานผูก : -
จำนวนเงิน : 100.00 บาท

โปรดตรวจสอบข้อมูลและดำเนินการชำระภาษี โปรดระวัง

USER LOGIN :
PASSWORD LOGIN :

confirm payment cancel payment

Step 5

The bank will show the result of your money transfer on the screen. You can print and keep it for evidence.

ธนาคารได้โอนเงินจากบัญชีเลขที่ xxxxxxxx เข้าบัญชีกรมสรรพากร
เพื่อชำระภาษีเงินได้บุคคลธรรมดา สำหรับเดือน/ปีภาษี 00/2547
เป็นเงิน จำนวน 100.00 บาท เรียบร้อยแล้ว
เมื่อวันที่ 14/01/2547 หมายเลขอ้างอิง P90.A0000999
กรุณาเก็บใบเพื่อกลับไปพิมพ์แบบแสดงรายการ ภ.จ.ด.90

Step 6

When you press the button to go back to the Revenue Department's website, you can print and keep your filed tax form.

กรมสรรพากรได้รับรายการยื่นแบบ ภ.จ.ด.90 สำหรับเดือน/ปีภาษี 00/2547
พร้อมเงินภาษี จำนวน 100.00 บาท เรียบร้อยแล้ว
เมื่อวันที่ 14/01/2547 หมายเลขอ้างอิง P90.A0000999
กรุณาพิมพ์แบบ ภ.จ.ด.90 เพื่อเก็บไว้เป็นสำเนาของท่านด้วย

Step 7

You can enter the system by using your user id and password used to file your tax form to print your receipt within 2 working days after the day you filed your tax form and paid your tax successfully.

APPENDIX 9: Employer Files Tax Forms for Employees

Register & File P.N.D.91 Form Online when an Employer Files Tax Forms for Employees

Step 1

Turn on your PC, connect to the Internet and type in the following URL into your browser: <http://rdserver.rd.go.th/>. Then choose the item

“” (Register for an Employer Files Tax Forms for Employees) under the topic “. 90/91 ” (P.N.D. 90 / 91 Online). This will take you to the registration page. After registration, the system will display a user id and a password on the computer screen.

Step 2

Prepare a text file that can be used with P.N.D.91 data transfer program (an employer files tax forms for employees). The details of the program are as follows:

1. The program cannot be used with P.N.D. 91 that has attachment.
2. **The program cannot be used with P.N.D.91 that the income of a taxpayer is added to the income of a spouse to calculate tax.**
3. The format of the text file that can be used with the program is the same as the format in the File that is attached.

Step 3

Send a text file to the Bureau of Electronic Processing Administration by using the address: ef_data@rdserver.rd.go.th, or Regional Revenue Office, for preliminary data investigation.

Step 4

After we notify you the result of the investigation, please use the program to transfer P.N.D.91 data (an employer files tax forms for employees) to create a text file that will be used to file P.N.D.91 tax forms in the case of an employer files tax forms for employees. The program will divide data into 3 data files:

1. A data file containing taxable payment data items.
2. A data file containing zero taxable payment data items.
3. A data file containing excess taxable payment data items.

If data in each file exceeds 500 records, the program will create a new file/new files. Each file will have 500 maximum data records.

Step 5

An employer enters the system to file P.N.D. 91 tax forms for employees, and uploads each data file to file tax forms by the Internet.

Step 6

After tax forms filing are done, the Revenue Department will send cash receipts to the employer by using the registered address.

You can read more information concerning online tax forms filing and tax payment at <http://rdserver.rd.go.th> . And if you have questions relating to the service, please use online answers to Frequently Asked Questions (FAQs). Alternatively, please contact Online Services Contact Center at the telephone number 02-272-8000.

REFERENCE

A. LIST OF RELATED LABOUR LAWS

1. Labour Protection Law:

- Labour Protection Act B.E. 2541 (1998)
- State Enterprise Worker Act B.E. 2534 (1991)

2. Labour Relations Law:

- State Enterprise Relations Act B.E. 2534 (1991)
- Labour Relations Act B.E. 2534 (1991)
- Labour Relations Act B.E. 2518 (1975)
- Order of the Administrative Reform Committee No. 46
- Announcement of the National Peace Keeping Committee No. 54

3. Labour Dispute Law:

- Act for the establishment of the Labour Court and Procedure B.E. 2522 (1979)

4. Employment Law:

- Civil and Commercial Code section 575 - 586

5. Welfare Laws:

- Social Security Act B.E. 2542 (1999)
- Social Security Act B.E. 2537 (1994)
- Social Security Act B.E. 2533 (1990)
- Workmen Compensation Act B.E. 2537 (1994) with notifications
- Provident Fund Act B.E. 2530 (1987)

B. LIST OF PERSONAL INCOME TAX:

- Thai Revenue Law by Sanpakornsarn, Revenue Department of Thailand
- [http://www.rd.go.th](#)
- [http://www.rd.go.th](#)
- Revenue Department Website www.rd.go.th

C. CONTACT

1. Social Security Office in Bangkok Metropolitan Area

SSO Office	Address	Tel.	Fax.
Head Office	88/28 Moo 4 Tivanond Road, T. Talard-kwan A. Muang Nonthaburi 11000	1506	
Area 1	121 Poonsup Building, Vibravadee Rangsit Road Phayathai Bangkok 10400 <i>(For enterprises located in HuayKwang, Dindaeng and Payathai)</i>	0 2248 0850-3 0 2248 0858-61	0 2248 0865
Area 2	7/1-8 Kanchanapisek Road, Bangbon, Bangkok, Bangkok 10150 <i>(For enterprises located in Bang Khun Thien, Bang Bon, Chom Thong, Nong Kham, Rat Burana, Thung Kru, and Taweewattan)</i>	0 2415 0533 0 2415 0544	0 2415 8488
Area 3	10/1273-8 Nawamin Raod, Klongkum, Bun Khum, Bangkok 10240 <i>(For enterprises located in Nong Chok, Meenburi, Klong Samwa, Lad-Krabang, Saparn-Soong, Bang- Khen, Sai-Mai, Wang-Thonglang and Bang-Kapi)</i>	0 2733 4111-20 0 2379 2833-5	0 2379 2836
Area 4	222 Sukhumvit 77 (On-nuj) Prakanong, Watana, Bangkok 10250 <i>(For enterprises located in Klong-Toei, Wattana, Suan-Luang, Pravate, Bang Na and Pra-Khanong)</i>	0 2311 5935-9 0 2311 6507-9	0 2311 6529 0 2311 6511
Area 5	70 Soi 10 Thetsabanrungsan Nua Road, Lad Yao, Chatuchak, Bangkok 10900 <i>(For enterprises located in Dusit, Lad-Phrao, Lak- Si, Don-Muang, Chatuchak and Bang-Sue)</i>	0 2954 2577-84 0 2954 4865-7	0 2954 4869
Area 6	309, 311 Ratchara-Thapra Road, Bukalo, Thonburi, Bangkok 10600 <i>(For enterprises located in Thon-Buri, Yannawa, Klong-Sarn, Bangkok-Yai and Bangkok-Noi)</i>	0 2476 9016-19 0 2476 9979-83	0 2468 8771

SSO Office	Address	Tel.	Fax.
Area 7	4 th floor Labour Welfare Building, Atsadan Road, Pranakong, Bangkok 10200 <i>(For enterprises located in Pra-Nakorn, Patumwan, Pomprab-Sattroo-Pai, Rajthevi and Samphanthawong)</i>	0 2622 2500-15	0 2622 2550 0 2622 2526
Area 8	144/18-22 Soi Silom 10, Silom Road, Suriwong, Bangkrak, Bangkok 10500 <i>(For enterprises located in Bang-Kholam, Bang-Rak and Sathorn)</i>	0 2634 0180-95	
Area 10	110 Moo 9, 3 rd Floor, FuturePark Bangkae Building, Petchkasem, Bangwa, Pasicharoen, Bangkok 10160 <i>(For enterprises located in Pasi Chareon, Bang Kae, Talingchan and Bang Plad)</i>	0 2804 7320-9 0 2804 7663-5	0 2804 7679
Nontaburi	Nontaburi Government Office Center, Bangkraso District, Muang, Nontaburi 11000	0 2580 0702 0 2580 0739	0 2580 7072
Pratumthani	35/3 Rangsit-Pratumthani Road, Ban Klang District, Muang, Pratumthani 12000	0 2567 0360-6	0 2567 0367
NakornPratom	447/1 Suantakai Road, Sanamchan District, Muang, NakornPratom 73000	0 3429 0731-4	0 3425 0860
Samutprakarn	1632 Moo 4 Teparak Road, Teparak District, Muang, Samutprakarn 10270	0 2755 6251-6	0 2394 4478
- Prapadaeng Area	101/1-2 Suksawat Road, Bangjak, Prapadaeng, Sumutprakarn 10130	02464 1408-12	0 2462 8697-8
- Bangplee Area	1038/10 Moo 15 Teeparak Road, Bangsaothong District, Samutprakarn 10540	0 2706 7696-7	0 2706 7779
Samutsakorn	1092/91-93 Ekkachai Road, Mahachai, Muang, Samutsakorn 7400	0 3441 2452-5	0 3441 1044
-Kratumban Area	118 Moo 5 Thamai District, Kratumban, Samutsakorn 74110	0 3447 0279-83	0 3447 0284

2. Revenue Offices in Bangkok Metropolitan Area

Region	Area Revenue Offices	Tel No.	Fax No.
1	<p>REGIONAL REVENUE OFFICE 1 90 Revenue Department, 21st – 23rd Floor, Soi Phahonyothin 7, Phahonyothin Road Phyathai, Bangkok 10400 <i>Responsible for the following Area Revenue Branch Offices:</i></p> <p>Area Revenue Branch Office 1 (Area: Phranakorn, Pomprab and Sampanthavongse)</p> <p>Area Revenue Branch Office 2 (Area: Pratumwan)</p> <p>Area Revenue Branch Office 3 (Area: Phrayathai)</p> <p>Area Revenue Branch Office 4 (Area: Rajchathavee)</p> <p>Area Revenue Branch Office 5 (Area: Chatuchak, Dusit and Bangsue)</p> <p>Area Revenue Branch Office 6 (Area: Laoprao, Laksi and Bangkaen)</p>	<p>0-2617-3605-13 0-2272-8018</p> <p>0-2223-3940-6</p> <p>0-2214-0079 0-2216-5236</p> <p>0-2619-8251-70</p> <p>0-2216-5250 0-2216-5262</p> <p>0-2911-3530 0-2911-3560</p> <p>0-2973-3940-49 0-2973-3953-55</p>	<p>0-2617-3616</p> <p>0-2226-1681</p> <p>0-2215-0332 0-2216-5239</p> <p>0-2619-8271</p> <p>0-2216-5259</p> <p>0-2911-3992</p> <p>0-2973-3941</p>
2	<p>REGIONAL REVENUE OFFICE 2 2884/1 FCI2 Building, Petchburi Road, Bangkapi, HuayKwang, Bangkok 10320 <i>Responsible for the following Area Revenue Branch Offices:</i></p> <p>Area Revenue Branch Office 7 (Area: Din-Daeng, HuayKwang and Suan Laung)</p> <p>Area Revenue Branch Office 8 (Area: Klongtoei and Watana)</p> <p>Area Revenue Branch Office 9 (Area: Prakanong, Bangna and Prawet)</p> <p>Area Revenue Branch Office 10 (Area: Bangkapi, Wangthonglan and Bungkum)</p> <p>Area Revenue Branch Office 11 (Area: Minburi, Nongjok and Lakkrabang)</p>	<p>0-2718-0596-99 0-2718-0650-60</p> <p>0-2276-0263-93</p> <p>0-2251-0319</p> <p>0-2744-0948-50</p> <p>0-2375-7211 0-2375-8839</p> <p>0-2917-6015-29</p>	<p>0-2319-3930 0-2314-0966</p> <p>0-2276-7247</p> <p>0-2255-6995</p> <p>0-2744-0944</p> <p>0-2375-4937</p> <p>0-2917-5208</p>
3	<p>REGIONAL REVENUE OFFICE 3 3 Chaofah Road, Chanasongkram, Pranakorn, Bangkok 10200 <i>Responsible for the following Area Revenue Branch Offices:</i></p> <p>Area Revenue Branch Office 12 (Area: Bangrak)</p> <p>Area Revenue Branch Office 13 (Area: Yannawa, Sathorn and Bangkolaemg)</p> <p>Area Revenue Branch Office 14 (Area: Bangplad, Talingchan, Pasicharoen, Bangkae and Nongkam)</p> <p>Area Revenue Branch Office 15 (Area: Bangkungthein, Rajburana and Chomthong)</p> <p>Area Revenue Branch Office 16 (Area: Bangkoknoi, Bangkokyai, Klongsan and Thonburi)</p>	<p>0-2281-0051-2</p> <p>0-2233-3968 0-2233-7134-5</p> <p>0-2210-0401-6 ext 100-212</p> <p>0-2887-6241-8 0-2448-6746-7</p> <p>0-2416-5410</p> <p>0-2884-9200</p>	<p>0-2282-9329</p> <p>0-2236-4006</p> <p>0-22100459-60</p> <p>0-2448-6923</p> <p>0-2416-5405</p> <p>0-2884-9172</p>

3. Area Offices of Department of Labour Protection and Welfare

Area No.	Area Offices	Tel No.
1	Dusit, Promprab, Pranakong, Sampanthavong)	0-2221-0947 0-2221-0731
2	Chatuchak, Donmaung, Bangkaen, Bangsue, Laksi	0-2513-7922 0-2513-2042
3	Din-Daeng, PhrayaThai, Rajtheve, HuayKwang	0-2245-8743 0-2245-3374
4	Chomthong, Tungkru, Bangkunthein, Bangkoliam, Bangbon	0-2291-0154 0-2289-2050
5	Bangrak, Pratumwan, Yannawa, Sathorn	0-2221-6427 0-2212-9881 0-2212-3890
6	Klongtoey, Bangna, Prawet, Prakanong, Watana, Suanlaung	0-2328-7672 0-2328-7969
7	Klongsamwa, Bungkum, Minburi, Ladkrabang, Sapansoon, Nongjok	0-2731-9266 0-2377-8291
8	Kannayao, Bangkapi, Ladprao, Wangthongrang, Saimai	0-2379-3262 0-2379-3263
9	Talingchan, Taweewatana, Bangkae, Bangplad, Pasicharoen, Nongkam	0-2448-5764 0-2448-5006
10	Klongsan, Thonburi, Bangkoknoi, Bangkokyai	0-2221-1108 0-2221-1450

4. Provident Fund Service Providers

No.	Provident Fund Service Providers	Tel No.	Fax No.
1	National Asset Management Co., Ltd. 898 Ploenchit Tower, 15 th & 18 th Floor, Ploenchit, Lumpini, Pratumwan, Bangkok 10330	0-2263-0800	0-2263-0811-4
2	Kasikorn Asset Management Co., Ltd. 25/6 Muangthai-Patara Building, 31 st Floor, Rachadapisek, Huay Kwang, Bangkok 10310	0-2693-2300	0-2693-2320
3	MFC Asset Management Public Co., Ltd. 193-195 30 A, □Lake Rachada Office Complex, Rachadapisek, Klongtoei, Bangkok 10110	0-2661-9000- 99 ext 766	0-2661-9100
4	ONE Asset Management Co., Ltd. 989 Siam Tower, 24 th Floor, Rama I Road, Pratumwan, Bangkok 10330	0-2659-8888	0-2659-8860-1
5	SCB Asset Management Co., Ltd. 130-132 Sinthorn Tower 3, 23 rd Floor, Wireless Road, Lumpini, Pratumwan, Bangkok 10330	0-2263-2800	0-2263-4004
6	ABERDEEN Asset Management Co., Ltd. 90/42-43 Sathorn Thani Building, 16 th Floor, North Sathorn, Silom, Bangrak, Bangkok 10500	0-2236-6133	0-2636-8260
7	BOA Asset Management Co., Ltd. 179/6-10, Bangkok City Tower, 5 th Floor, South Sathorn, Thungmahamek, Sathorn, Bangkok 10120	0-2679-5577	0-2679-5571-5
8	TISCO Finance Public Co., Ltd. 9 th Fl., TISCO Tower, 48/16-17 North Sathorn Road, Bangkok 10500	0-2633-7777	0-2633-7000

No.	Provident Fund Service Providers	Tel No.	Fax No.
9	Krung Thai Asset Management Public Co., Ltd. 11, Floor M and G South Sathorn Road, Thungmahamek Sathorn, Bangkok 10120	0-2670-4900	0-2679-1820
10	ING Funds (Thailand) CO., Ltd. 130-132 Sinhorn Tower 3, 17th Floor, Wireless Road, Lumpini, Pratumwan, Bangkok 103330	0-2650 8222	0-2650 8364
11	Krungdhep Thanathon Asset Management Co., Ltd. 25 th Floor, 22 Krungdhep Insurance Building, South Sathorn Road, Thungmahamek, Sathorn, Bangkok 10120	0-2677-4330	0-2677-4331
12	TMB Asset Management Co., Ltd. 990 Abdulrahim Place, 32 nd Floor, Rama IV Road, Silom, Bangrak, Bangkok 10500	0-2636-1800	
13	PrimaVest Asset Management Co., Ltd. 900 Tonson Tower, 5 th & 18 th Floor, Ploenchit Road, Lumpini, Pratumwan, Bangkok 10330	0-2257-0555	0-2257-0360
14	Ayudhya JF Asset Management Co., Ltd. 12th Floor Ploenchit Tower, 898 Ploenchit Road, Bangkok 10330 Thailand	0-2657-5757	0-2657-5777
15	BBL Asset Management Co., Ltd. Room 2601, 26 th Floor Sathorn City Tower, 175 South Sathorn Road, Thungmahamek, Sathorn, Bangkok 10120	0-2679-6400	0-2679-5995-6
16	Siam City Asset Management Co., Ltd. 4 th Floor, Charn Isara Building, Rama IV Road, Suriwongse, Bangrak, Bangkok 10500	0-2624 8500	0-2624 8599

5. Consulting Firms

No.	Name	Tel No.
1	Adecco Phaholyothin Recruitment Ltd. 979/74 SM Tower, 25 th Floor, Phaholyothin Road, Samsennai, Phayathai, Bangkok 10400	0-2298 0170 - 80
2	BNB Recruitment Co., Ltd. Room 1204, 12 th Floor, 142 Tow Pacific Place, Sukhumvit Road, Klongtoey, Bangkok 10110	0-2653 2512-7
3	Ernst & Young Recruitment Ltd. 33 rd Floor, Lak Rajada Office Complex, Kweng Klongtoey, Khet Klongtoey, Bangkok 10110	0-2264 0777
4	Executive Search Services Co., Ltd. 21 st Floor, Silom Complex Building, 191 Silom Road, Silom, Bangrak, Bangkok 10500	0-2231 3940
5	Manpower Surawongse Recruitment Co., Ltd. Unit 9/1 Fl., BUI Building, 177/1 Soi Anumanrachathon 1, Surawongse Road, Bangkok 10500	0 -2634 7273
6	Hewit Associate (Thailand) Ltd. 17 th Fl., Abdulrahim Place, 990 Rama IV Road, Bangrak, Bangkok 10500	0-2636 0575
7	ASCENT Management Co., Ltd. 89/3 Sukhumvit 38, Phrakanong, Bangkok 10110	0-2713 5418 - 9
8	DBM (Thailand) Co., Ltd. Suite 1401, One Pacific Place 140 Sukhumvit Road, Klongtoey, Bangkok 10110	0- 2653 5040

No.	Name	Tel No.
9	PricewaterhouseCoopers Executive Recruitment (Thailand) Ltd. 15 th Fl., Bangkok City Tower 179/74 South Sathorn, Bangkok 10120.	0-2286 9999
10	SGS Recruitment & Project Services Ltd. 100 Nanglinchee Road, Chongnonsee, Yannawa, Bangkok 10120	0-2678 1813
11	Mercer Human Resource Consulting Co. Ltd. 591 UBCI Building, 10 th Fl., Unit 1005 Sukhumvit Road, North Klongton, Watana, Bangkok 10110	0-2662 2848
12	Watson Wyatt (Thailand) Co., Ltd. 999 Kasorn Place, 6 th Floor, Ploenchit Road, Lumpini, Pratumwan, Bangkok 10330	0-2656 1470
13	TMP Worldwide Alma Link Building, Room 806/03 25 Soi Chidlom, Ploenchit Road, Lumpini, Pratumwan, Bangkok 10330	0-2655 5020

6. Medical and Insurance Service Providers

No.	Name	Tel No.
1	BUPA Health Insurance (Thailand) Ltd. 9 th Floor, Q House Convent Building, 38 Convent Road, Silom, Bangkok 10500	0 2234 7755
2	Bangkok Life Assurance Ltd. 23/115 Royal City Avenue, Rama 9 Road, Huay Kwang, Bangkok 10320	0 2203 0044
3	Muang Thai Life Assurance Company Limited 250 Rajchadapiset Road, Huay Kwang, Bangkok 10320	0 2276 1025
4	American International Assurance Co., Ltd. A.I. Tower, 181 Surawongse Road, Bangrak, Bangkok 10500	0 2638 7325 0 2638 6756
5	The South East Insurance Co., Ltd. 315 Silom Road, Bangkok 10500	0 2631 1331 0 2237 7470

D. FORMS

1. Taxation forms

1.1 Lor Po 10.1 Application for having a tax ID number/amending taxpayer's personal information

1.2 50 Bis Withholding Tax Certificate

1.3 PND 1 Withholding Income Tax Return (monthly)

1.4 PND 1 Kor Withholding Income Tax Return (year end)

1.5 PND 90 Personal Income Tax Return

1.6 PND 91 Personal Income Tax Return

1.7 PND 90 & 91 Attachment Attachment of PND 90 and PND 91

1.8 Lor Yor 01 Personal Information for tax deduction

1.9 Lor Yor 03 Certificate of Parent Care Allowance

1.10 Power of Attorney Sample of Power of Attorney

1.11 Por Or 01 Application for Internet Submission

2. Social Security forms

2.1 SSO1-02 Cover letter for submission of Registration of Insured person

2.2 SSO1-03 Registration of Insured person

**2.3 SSO1-03/1 Registration for Insured person who already submitted
SSO1-03**

2.4 SSO1-10 Summary report for Social Security Contribution

2.5 SSO6-09 Termination of Insured person

2.6 SSO6-10 Application for changing Insured person's information

2.7 SSO6-17 Application for replacement of Social Security Card

2.8 SSO9-02 Application for Medicare Card

2.9

Employer Certification for Social Security Contribution

2.10

Application for Internet Submission

2.11

**Agreement of Term and Condition for Internet Submission
Form**

2.12

**Salary payment summary report for Workmen Compensation
Fund**

3. Other forms

3.1 Medical Insurance Registration Form

3.2 Provident Fund Registration Form

3.3 Provident Fund De-registration Form