

Newsletter No. 49 (EN)

Translation of Thai Personal Income Tax Forms

June 2017

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I. Introduction

As filling in and understanding personal income tax forms can already be difficult in a language with which you are well acquainted, this is much more the case in a language you are not familiar with. In Thai it becomes even more complicated due to the different letters. Normally, expatriates get the form filled in by Thai staff. However, considering the liability you take by signing the form reveals how important it is to know what

you are about to confirm with your own name.

We want to help you getting a better understanding of Thai personal income tax forms, the so called "PND.90". Due to this reason, we have included hereto a translated version of the form.

In case of any further question which may arise about this subject, please do not hesitate to contact us.

We hope that the information provided in this brochure was helpful for you. If you have any further questions please do not hesitate to contact us.

LORENZ & PARTNERS Co., Ltd.

27th Floor Bangkok City Tower 179 South Sathorn Road, Bangkok 10120, Thailand Tel.: +66 (0) 2-287 1882 E-Mail: info@lorenz-partners.com

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Tax Year B.E. **2559** (2016)

Personal Income Tax Return

for taxpayer with income not only from employment

ภ.ง.ค.90

For further information, please contact

RD Intelligence Center Tel. 1161

Taxpayer:		Spouse:	
Тахра	yer Identification No.	Ta	expayer Identification No.
Date of Birth :	yer aged 65 years or older is required to attach income exemption attachment form	Date of Birth :/ Taxpayer (DD/MM/YYYY)	aged 65 years or older is required to attach income exemption attachment
First Name		First Name	Surname
(Please clearly specify title: Mr., Mrs., Miss, Others, Estate Surname	e, Ordinary Partnership, Group of persons, or Community Enterprise)	(Please clearly specify title: Mr. Marital status	, Mrs., Miss, or Others) Filing Status
Trade Name:		Marriage existed throughout	(1) Has income under Section 40(1)-(
	DN-	tax year	Joint filing*
3 · · · · · · · · · · · · · · · · · · ·	Room No. Floor No. Village	Married during tax year	
House No. Moo Lane/S		Divorced during tax year	Separate filing only Section 40(1)
Road	Sub-District	Deceased during tax year	(2)Has income under Section 40(2)-(
District	Province		☐ Joint filing*
Postal Code		* In case of joint filing,	Separate filing
Website:		fill in ภ.ง.ด.90	(3) Has income under Section 40(1)
(Please specify your business website ac	idress)	Attachment-joint filing	only and files separately
Deculer Filing	Additional Filing	,	(4)Has no income
Regular Filing	Additional Filing	In case snouse has no income	and is a foreigner, please specify
Тахра	yer Status	Passport No.	and to a tologhor, please speen,
(1) Individual	(4) Non-registered ordinary partnership	Nationality	Country
Single Married Divorced/	(4) Non-registered ordinary partitioning	,	,
Widowed			
(2) Deceased during tax year	(5) Group of persons		
(3) Undivided estate	(6) Community Enterprise under		
(c) chamber search	Community Enterprise Promotion		
	Act B.E. 2548	For Office	er's Use Only
Tax Payable	baht	Tax Overpaid	- baht
Donation of ta	ax payable to political party:	Political Pa	rty No. :
Taxpayer No	Yes, donate 100 baht to		
- pays			=
Spouse No	Yes, donate 100 baht to		
(The donor must be an individual v	vith Thai citizenship)		
Statement of	of Cortification	Request fo	r Tay Refund
Statement of	of Certification	Request fo	r Tax Refund
I hereby certify that all attached supporting documents	items declared are true and have and attachment forms (if any).		r Tax Refund a refund of the tax overpaid baht
I hereby certify that all	items declared are true and have	I hereby request above in the amount of	a refund of the tax overpaid baht
I hereby certify that all attached supporting documents Total copy/copies	items declared are true and have and attachment forms (if any).	I hereby request above in the amount of Signature	a refund of the tax overpaid baht
I hereby certify that all attached supporting documents	items declared are true and have and attachment forms (if any).	I hereby request above in the amount of Signature	a refund of the tax overpaid baht
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I hereby certify that all attached supporting documents Total copy/copies Signature Signature	items declared are true and have and attachment forms (if any). Taxpayer Representative	I hereby request above in the amount of Signature	a refund of the tax overpaid baht
I hereby certify that all attached supporting documents Total copy/copies Signature Signature	items declared are true and have and attachment forms (if any). Taxpayer Representative	I hereby request above in the amount of Signature	a refund of the tax overpaid baht Taxpayer (DD/MM/YYYY)
I hereby certify that all attached supporting documents Total copy/copies Signature Signature	items declared are true and have and attachment forms (if any). Taxpayer Representative (relationship to taxpayer)	I hereby request above in the amount of Signature Date The Revenue Departm	a refund of the tax overpaid baht Taxpayer (DD/MM/YYYY) ent will refund the tax via
I hereby certify that all attached supporting documents Total copy/copies Signature Signature	items declared are true and have and attachment forms (if any). Taxpayer Representative	I hereby request above in the amount of Signature Date The Revenue Departm	a refund of the tax overpaid baht Taxpayer (DD/MM/YYYY)
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I hereby certify that all attached supporting documents. Total copy/copies Signature Signature as Address (of representative)	items declared are true and have and attachment forms (if any). Taxpayer Representative (relationship to taxpayer)	I hereby request above in the amount of Signature Date The Revenue Departm prompt-pay system. For use your National ID num	a refund of the tax overpaid baht Taxpayer (DD/MM/YYYY) ent will refund the tax via or your convenience, you can other to subscribe to the system

1. ภ.ง.ด.90 submission, tax payment or refund

request through the E-Filing system
2. Personal income tax calculation program

page 2	
No. 1 Assessable Income Under Section 40 (1) (2)	No. 4 Assessable Income Under Section 40 (5)
Payer of Income	Payer of Income
Taxpayer Identification No.	Taxpayer Identification No.
1. Section 40 (1): Salary, wage, pension, etc.	1. Rental of properties
(including exempted income from 2.(4))	(1) House, building, other structure, or floating house
2. Less (1) Provident fund contribution	Less expense 30 percent Actual
(only the part exceeding 10,000 baht)	Balance 1 -
(2) Government Pension Fund	(2) Other (Specify)
contribution	Less expense percent Actual
(3) Private teacher aid fund contribution	Balance 2
(4) Severance pay under Labor Law (if opt to include)	(3) Other (Specify)
Total (1) to (4) (Attachment from (1) to (4)	Less expense percent Actual
copy/copies)	
3. Section 40 (2): Meeting allowances,	Datano
commissions, etc.	2. Breach of hire-purchase, or installment
4. Balance (1 2. + 3.)	sales contract.
5. Less expense (40 percent but not exceeding 60,000 baht)	Less expense 20 percent
6. Balance (4 5.) to be included in No. 11 1.	Balance 4 >
	Total 1 to 4 to be included in No. 11 1.
No. 2 Assessable Income Under Section 40 (3)	No. 5 Assessable Income Under Section 40 (6)
Payer of Income	Payer of Income
Taxpayer Identification No.	Taxpayer Identification No.
 Goodwill, other royalties, annuities from wills, other juristic act, or court order, etc. 	Income from liberal professions; legal, arts of healing, engineering, architecture, accounting, and fine arts
(1) (Specify)	1. Arts of healing
(2) (Specify)	Less expense 60 percent Actual
(3) (Specify)	Balance 1 -
	2. Other (Specify)
	Less expense 30 percent Actual
2. Royalties	Balance 2
Less expense (40 percent but not exceeding 60,000 baht)	
Balance (5)	3. Other (Specify)
Total 1 to 5 to be included in No. 11 1.	Less expense 30 percent Actual Balance 3
	Total 1 to 3 to be included in No. 11 1.
No. 3 Assessable Income Under Section 40 (4)	No. 6 Assessable Income Under Section 40 (7)
Payer of Income	Payer of Income
Taxpayer Identification No.	Taxpayer Identification No.
Interest, bill or debt instrument discount, which the taxpayer is the first holder (if opt not to pay tax at the rate	Income from contracts of work where the contractor has to provide essential material other than equipment
of 15 percent)	(Specify)
2. Share of profits from mutual fund	
(if opt not to pay tax at the rate	Less expense 70 percent Actual
of 10 percent)	Balance to be included in No. 11 1.
3. Dividends from foreign companies	
Dividends from company or juristic partnership incorporated under Thai law	
(if opt not to pay tax at the rate	
of 10 percent)	
5. Dividend tax credit from item 4.*	
6. Others (Specify)	
Total (1. to 6.) to be included in No. 11 1.	
* For more details, please see instruction on page 11	

No. 7 Assessable Income Under Section 40 (8)	Necessary and reasonable actual expens	se incurred for income under	
	Section 40 (5) (6) (7) or (8): In case of	separate filing, taxpayer and	
Payer of Income Taxpayer Identification No.	spouse must divide their expense based on the same ratio used to		
1. Income from business, commerce, agriculture, industry, transport, or	divide their respective income (If space	is insufficient, please provide	
others including sales of immovable property acquired in a commercial	separate sheet using this format)		
or profitable manner	For income under Section 40 (5)		
(1) (Specify) percent ; of spouse percent	Cost of service provision		
Less expense percent Actual	· ·		
Balance 1	2. Salaries / wages		
(2) (Specify)	3. Other expense(s)		
is income of taxpayer percent; of spouse percent	Total		
Less expensepercent Actual			
Balance 2 >	For income under Section 40 (6)		
(3) (Specify)	1. Cost of service provision		
is income of taxpayer percent; of spouse percent	2. Salaries / wages		
Less expensepercent Actual	-		
Balance 3	3. Other expense(s)		
(4) (Specify)	Total	<u> </u>	
is income of taxpayer percent ; of spouse percent			
Less expensepercent Actual	For income under Section 40 (7)		
Balance 4 2. Share of profits from mutual fund under Securities and Exchange law (where	Cost of service provision		
taxpayer does not allow payer of income to withhold 10 percent tax or want to	2. Salaries / wages		
request for refund or tax credit) 5	3. Other expense(s)		
3. Income from sales of immovable properties (only where opt to include	Total		
with other income)	Total		
(1) Inheritance or gift	For income under Section 40 (8)		
Less expense 50 percent			
Balance 6 >	A. Cost of goods sold / services		
(2) Acquired not in a commercial or	1.Stock at the beginning of the year		
profitable manner	2.Plus purchase of goods during the year		
Less expensepercent Actual	Total		
Number of years of holdingyear(s)	3.Less stock on the last day of the year		
Balance 7 >			
4. Income from sales of unit in Retirement	Balance	Γ	
Mutual Fund	B. Expense(s)		
Cost price	1. Salaries / wages		
Gains Exempted	2.		
Not Exempted 8	3.		
5. Income from sales of unit in Long-Term			
Equity Fund	4.		
Cost price	5.		
Gains	Total		
Exempted -	Total (A. + B.)		
Not Exempted 9 ▶	. 5 (
6. Income from Gift (where opt to include the amount which was not exempted under (1) Income from a transfer of ownership/possessory right in immovable property und (2) Income from a moral sponsorship/from gift from an ascendant under Section 42 (3) Income from a moral sponsorship /from gift received in a ceremony or on occase with custom and tradition under Section 42 (28)	der Section 42 (26) 2 (27)		
Total 1 to 10 to be included in No. 11 1.	>		

No.	_	_			
	1 Income from sales of immovable properties	2 Necessary and reasonable expense	No. of years of holding	4 Withholding tax	3 - 4 Payable/Over
	<u> </u>		<u> </u>	<u> </u>	-
				1	
			🗖		
(Attached Evidence copy/o	copies) Total Tax ¡	payable Tax Overpaid to b	e filled in No. 11 17.	
o. 9	Income from Gift (where o	opt to pay taxes at a rate	of 5 percent on the amount whic	h was not exempted under	Section 42 (26)(27)(2
				Income amount	Tax amount
			able property under Section $42(26)$.	<u> </u>	-
	·		endant under Section $42(27)$.	<u> </u>	<u> </u>
	me from a moral sponsorsl ccordance with custom and		a ceremony or on occasions		
ın ac	cordance with custom and	r tradition under Section 5	Total		
			ι σιαι		
. 10	Amount of income opte	ed to pay tax without in	cluding with other income		
	(To be used as a base i				
	Mutual Fund unit or Lor	ng-Term Equity Fund u	ınıt)		
. 11	Tax Computation				
	•				
	e after deduction of expen	•			П
			(s) after Deduction of Expense(s)		
กงด	OO Attachmant in sacs of				
	-	ioint filing (from Allowance	e(s) and Exemption(s) after Dedu	ction of Expense(s) 20.).	The state of the s
	ce (1 2.)	ioint filing (from Allowance 	e(s) and Exemption(s) after Dedu · · · · · · · · · · · · · ·	ction of Expense(s) 20.).	
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	Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment	
	Attachment 🗌 ภ.ง.ด.90 Tax year 🔲 ภ.ง.ด.91 Tax year	
	Taxpayer Identification No. Spouse Taxpayer Identificat	ion No.
I	First Name Surname First Name Surname	
	1. Taxpayer (30,000 baht or 60,000 baht, as the case may be)	
	2 Spouse (30,000 baht if filing jointly or has no income)	
	(fill in Personal Identification No.)	
	Child 17,000 baht/person for person(s) (studying in Thailand)	TITLE HILL
	(fill in Personal Identification No.)	
4	4 Parental care	
	(fill in Personal Identification No.)	Н
	(Father of taxpayer)	
	(Mother of taxpayer)	<u> </u>
	(Wother G, taxpayer)	
	(Father of spouse who is filling jointly or has no income)	
		——
5 .	(Mother of spouse who is filling jointly or has no income) 5 Disabled/Incompetent person support (amount as specified in ล.ย.04)	
6	6 Health insurance premium for parents of taxpayer and spouse.	
	(fill in Personal Identification No.)	
	(Father of taxpayer) (Mother of taxpayer)	
7	(Father of spouse) (Mother of spouse)	
7.	7. Life insurance premium paid	
8	8 Provident fund contribution (not exceeding 10,000 baht)	
_	9 National Savings Fund contribution	
	10 Retirement Mutual Fund unit purchase.	
	11. Long-Term Equity Fund unit purchase	
	12 Interest paid on loan for purchase, hire-purchase, or construction of residence	
	13 First time home buyer expense	
	Property Value	
14	14 Social Security Fund contribution.	
15	15 Food and domestic tourism expense during the Songkarn festival	
	16 Domestic tourism expense	
	17. Purchase of One Tambon One Product (OTOP) goods	
	18 Year —end domestic tourism expense	
	19 Domestic purchase of goods or service expense	
20	20 Total ($1.$ to 19) to be included in No. 11 2 of ภ.ง.ด.90	HH
	or to be filled in $oldsymbol{A} oldsymbol{6}$ of ภ.ง.ด.91	