



Newsletter No. 49 (EN)

**Translation of
Thai Personal Income Tax Forms**

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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.*

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Tax Year B.E. 2559
(2016)

Personal Income Tax Return
for taxpayer with income not only from employment

ภ.จ.ด.90

Taxpayer: [] [] [] [] [] [] [] [] [] []
Taxpayer Identification No.

Spouse : [] [] [] [] [] [] [] [] [] []
Taxpayer Identification No.

Date of Birth :/...../..... Taxpayer aged 65 years or older is required to attach income exemption attachment form
(DD/MM/YYYY)

Date of Birth :/...../..... Taxpayer aged 65 years or older is required to attach income exemption attachment form
(DD/MM/YYYY)

First Name
(Please clearly specify title: Mr., Mrs., Miss, Others, Estate, Ordinary Partnership, Group of persons, or Community Enterprise)

First Name
(Please clearly specify title: Mr., Mrs., Miss, or Others)

Surname

Surname
(Please clearly specify title: Mr., Mrs., Miss, or Others)

Trade Name:

Marital status

Address: Building Room No. Floor No. Village

Filing Status

House No. Moo Lane/Soi Junction

Marriage existed throughout tax year

Road Sub-District

Married during tax year

District Province

Divorced during tax year

Postal Code [] [] [] [] [] []

Deceased during tax year

Website:

(1) Has income under Section 40(1)-(8)

(Please specify your business website address)

(2) Has income under Section 40(2)-(8)

Regular Filing Additional Filing

(3) Has income under Section 40(1)

only and files separately

(4) Has no income

** In case of joint filing, fill in ภ.จ.ด.90 Attachment-joint filing*

Taxpayer Status

In case spouse has no income and is a foreigner, please specify

(1) Individual

Passport No.

Nationality Country

Single Married Divorced/
Widowed

(2) Deceased during tax year

(3) Undivided estate

Tax Payable [] [] [] [] [] [] [] [] [] [] baht

For Officer's Use Only

Tax Overpaid [] [] [] [] [] [] [] [] [] [] baht

Donation of tax payable to political party :

Political Party No. :

Taxpayer No Yes, donate 100 baht to

Spouse No Yes, donate 100 baht to

(The donor must be an individual with Thai citizenship)

Statement of Certification

Request for Tax Refund

I hereby certify that all items declared are true and have attached supporting documents and attachment forms (if any).

I hereby request a refund of the tax overpaid above in the amount of [] [] [] [] [] [] [] [] [] [] baht

Total copy/copies

Signature Taxpayer

Signature Taxpayer

Signature Representative

Date (DD/MM/YYYY)

(.....)

as (relationship to taxpayer)

Address (of representative)

Date (DD/MM/YYYY)

The Revenue Department will refund the tax via **prompt-pay system**. For your convenience, you can use your National ID number to subscribe to the system with any banks providing such service in Thailand.

The Revenue Department provides electronic services related to ภ.จ.ด.90 on the website www.rd.go.th as follows:

1. ภ.จ.ด.90 submission, tax payment or refund request through the E-Filing system
2. Personal income tax calculation program

For further information, please contact
RD Intelligence Center Tel. 1161

No. 1 Assessable Income Under Section 40 (1) (2)

Payer of Income
Taxpayer Identification No.

1. Section 40 (1) : Salary, wage, pension, etc.
(including exempted income from 2.(4))
2. Less (1) Provident fund contribution
(only the part exceeding 10,000 baht)
- (2) Government Pension Fund contribution
- (3) Private teacher aid fund contribution
- (4) Severance pay under Labor Law
(if opt to include)
- Total (1) to (4) (Attachment from (1) to (4)
..... copy/copies)
3. Section 40 (2): Meeting allowances,
commissions, etc.
4. Balance (1. - 2. + 3.)
5. Less expense (40 percent but not exceeding 60,000 baht)
6. Balance (4. - 5.) to be included in **No. 11** 1.

No. 2 Assessable Income Under Section 40 (3)

Payer of Income
Taxpayer Identification No.

1. Goodwill, other royalties, annuities from wills,
other juristic act, or court order, etc.
 - (1) (Specify)..... **1**
 - (2) (Specify)..... **2**
 - (3) (Specify)..... **3**
 - (4) (Specify)..... **4**
2. Royalties
 - Less expense (40 percent but not exceeding 60,000 baht)
 - Balance **5**
- Total **1** to **5** to be included in **No. 11** 1.

No. 3 Assessable Income Under Section 40 (4)

Payer of Income
Taxpayer Identification No.

1. Interest, bill or debt instrument discount, which the taxpayer is the first holder
(if opt not to pay tax at the rate of 15 percent)
2. Share of profits from mutual fund
(if opt not to pay tax at the rate of 10 percent)
3. Dividends from foreign companies
4. 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. 4 Assessable Income Under Section 40 (5)

Payer of Income
Taxpayer Identification No.

1. Rental of properties
 - (1) House, building, other structure, or floating house
Less expense 30 percent Actual
Balance **1**
 - (2) Other (Specify).....
Less expense percent Actual
Balance **2**
 - (3) Other (Specify).....
Less expense percent Actual
Balance **3**
2. Breach of hire-purchase, or installment
sales contract.
Less expense 20 percent
Balance **4**
Total **1** to **4** to be included in **No. 11** 1.

No. 5 Assessable Income Under Section 40 (6)

Payer of Income
Taxpayer Identification No.

- Income from liberal professions; legal, arts of healing, engineering,
architecture, accounting, and fine arts
1. Arts of healing
Less expense 60 percent Actual
Balance **1**
 2. Other (Specify).....
Less expense 30 percent Actual
Balance **2**
 3. Other (Specify).....
Less expense 30 percent Actual
Balance **3**
Total **1** to **3** to be included in **No. 11** 1.

No. 6 Assessable Income Under Section 40 (7)

Payer of Income
Taxpayer Identification No.

- Income from contracts of work where the contractor has to
provide essential material other than equipment
- (Specify).....
- Less expense 70 percent Actual
- Balance to be included in **No. 11** 1.

No. 8 Income from sales of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income

No.	1 Income from sales of immovable properties	2 Necessary and reasonable expense	No. of years of holding	3 Tax payable	4 Withholding tax	3 - 4 Payable/Overpaid

(Attached Evidence copy/copies) Total Tax payable Tax Overpaid to be filled in No. 11 17. ▶

No. 9 Income from Gift (where opt to pay taxes at a rate of 5 percent on the amount which was not exempted under Section ~~42(26)~~ (27) (28))

	Income amount	Tax amount
1. Income from a transfer of ownership/possessory right in immovable property under Section 42(26) .		
2. Income from a moral sponsorship/from gift from an ascendant under Section 42(27) .		
3. Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance with custom and tradition under Section 42(28) .		
Total ▶		

No. 10 Amount of income opted to pay tax without including with other income

(To be used as a base in calculating the purchase of Retirement Mutual Fund unit or Long-Term Equity Fund unit)

No. 11 Tax Computation

1. Income after deduction of expenses (Total of the last items from No. 1 to No. 7)	<input type="text"/>
2. Less allowances, etc. (from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 20. or ภ.ง.ด.90 Attachment in case of joint filing (from Allowance(s) and Exemption(s) after Deduction of Expense(s) 20.).	<input type="text"/>
3. Balance (1. - 2.)	<input type="text"/>
4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.)	<input type="text"/>
5. Balance (3. - 4.)	<input type="text"/>
6. Less other donation (not exceeding 10 percent of 5.)	<input type="text"/>
7. Net income (5. - 6.)	<input type="text"/>
8. Tax computed on income from 7.	<input type="text"/>
9. Tax computed from assessable income of 60,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under No. 1 to No. 7 1. to 3. and 6. and gain from sales of mutual fund unit where not exempted in No. 7 4. and 5.(if any) (excluding income under Section 40(1))=.....X0.005=	<input type="text"/>
10. Tax payable (higher amount between 8. and 9., unless tax computed in 9. is less than 5,000 baht , then tax payable is the amount under 8.)	<input type="text"/>
11. Tax payable from the form <input checked="" type="checkbox"/> Income Declaration in Temporary Development Area <input checked="" type="checkbox"/>	<input type="text"/>
12. Total tax payable	<input type="text"/>
13. Less Exemption for first time home buyer <input type="text"/> (Property Value)	<input type="text"/>
14. Tax Payable (only if 12. is more than 13.)	<input type="text"/>
15. Less <input type="checkbox"/> withholding tax and tax credit	<input type="text"/>
<input type="checkbox"/> tax paid according to ภ.ง.ด.93 and ภ.ง.ด.94	<input type="text"/>
16. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	<input type="text"/>
17. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from No. 8 (if any))	<input type="text"/>
18. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total <input checked="" type="checkbox"/> .. copy/copies). ▶	<input type="text"/>
19. Plus additional tax payable (from No. 9 (if any)).	<input type="text"/>
20. Plus additional tax payable (from C 6. on Attachment Form (if any))	<input type="text"/>
21. Less tax overpaid (from C 7. on Attachment Form (if any))	<input type="text"/>
22. Less tax paid from previous filing of <input type="checkbox"/> ภ.ง.ด.90 <input type="checkbox"/> ภ.ง.ด.91 (In the case of additional filing)	<input type="text"/>
23. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	<input type="text"/>
24. Add surcharge (if any)	<input type="text"/>
25. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid ▶	<input type="text"/>

