



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.*

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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

Trade Name:

Marital status

Filing Status

Address: Building Room No. Floor No. Village

Marriage existed throughout tax year

(1) Has income under Section 40(1)-(8)
 Joint filing*

House No. Moo Lane/Soi Junction

Married during tax year

Separate filing

Road Sub-District

Divorced during tax year

Separate filing only Section 40(1)

District Province

Deceased during tax year

(2) Has income under Section 40(2)-(8)
 Joint filing*

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

Separate filing

Website:

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

(3) Has income under Section 40(1)
only and files separately

(Please specify your business website address)

(4) Has no income

Regular Filing Additional Filing

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

Taxpayer Status

Passport No.

(1) Individual (4) Non-registered ordinary partnership

Nationality Country

Single Married Divorced/
Widowed

(2) Deceased during tax year (5) Group of persons

(3) Undivided estate (6) Community Enterprise under
Community Enterprise Promotion
Act B.E. 2548

For Officer's Use Only

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

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)	
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.).	
3. Balance (1. - 2.)	
4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.)	
5. Balance (3. - 4.)	
6. Less other donation (not exceeding 10 percent of 5.)	
7. Net income (5. - 6.)	
8. Tax computed on income from 7.	
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=	
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.)	
11. Tax payable from the form "Income Declaration in Temporary Development Area..."	
12. Total tax payable	
13. Less Exemption for first time home buyer <input type="text"/> (Property Value)	
14. Tax Payable (only if 12. is more than 13.)	
15. Less <input type="checkbox"/> withholding tax and tax credit	
<input type="checkbox"/> tax paid according to ภ.ง.ด.93 and ภ.ง.ด.94	
16. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
17. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from No. 8 (if any))	
18. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total copy/copies).	
19. Plus additional tax payable (from No. 9 (if any)).	
20. Plus additional tax payable (from 6. on Attachment Form (if any))	
21. Less tax overpaid (from 7. on Attachment Form (if any))	
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)	
23. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
24. Add surcharge (if any)	
25. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	

Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment

Attachment ๓.๓.๓.๙๐ Tax year..... ๓.๓.๓.๙๑ Tax year.....

<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <input type="radio"/> Taxpayer </div> <div style="text-align: center;"> Taxpayer Identification No. <input style="width: 100px; height: 20px;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/> <small>First Name</small> </div> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/> <small>Surname</small> </div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <input type="radio"/> Spouse </div> <div style="text-align: center;"> Taxpayer Identification No. <input style="width: 100px; height: 20px;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/> <small>First Name</small> </div> <div style="width: 45%;"> <input style="width: 100%; height: 20px;" type="text"/> <small>Surname</small> </div> </div>
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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)
3. Child **15,000** baht/person for person(s) (not studying or studying abroad)

(fill in Personal Identification No.)
- Child **17,000** baht/person for person(s) (studying in Thailand)

(fill in Personal Identification No.)
4. Parental care

(fill in Personal Identification No.)

 (Father of taxpayer)

.
 (Mother of taxpayer)

.
 (Father of spouse who is filling jointly or has no income)

.
 (Mother of spouse who is filling jointly or has no income)
5. Disabled/Incompetent person support (amount as specified in ๓.๕.๐๔)
6. Health insurance premium for parents of taxpayer and spouse.

(fill in Personal Identification No.)

 (Father of taxpayer) (Mother of taxpayer)

.
 (Father of spouse) (Mother of spouse)
7. Life insurance premium paid
 Annuity insurance premium paid
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. Social Security Fund contribution.
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. Total (1. to 19.) to be included in **No. 11** 2. of ๓.๓.๓.๙๐

or to be filled in **A** 6. of ๓.๓.๓.๙๑