



Tax & Legal News Flash

KPMG in Thailand



Issue 72: COVID-19 Relief Measures - monthly tax compliance relief further applies to all business operators

The Ministry of Finance has further announced on 6 April 2020 to provide extension of the monthly tax return submission and tax payment deadlines to all business operators.

All business operators are eligible for the extension of monthly tax return filings and tax payments as per the guidelines below.

Key contacts

Benjamas Kullakattimas
Head of Tax and Legal
KPMG in Thailand
benjamas@kpmg.co.th

Auaychai Sukawong
Partner
International Tax
Services
auaychai@kpmg.co.th

John Andes
Partner,
International Tax
Services
jandes@kpmg.co.th

Nipawan Passarapark
Tax Partner,
Global Compliance
Management Services
(GCMS)
nipawan@kpmg.co.th

Pornpen Eurpiyachat
Tax Partner,
Global Compliance
Management Services
(GCMS)
pornpen@kpmg.co.th

Tatiana Bespalova
Partner,
International Tax
Services
tbespalova1@kpmg.co.th

Thanita Pubordeepong
Director,
International Tax
Services
thanitap@kpmg.co.th

Tax payment and tax return	Eligible tax month	Normal timeline	Extended timeline
Withholding tax form PND.1, PND.2, PND.3, PND.53 and PND.54	March	7 April 2020 (15 April 2020 for e-filing)	15 May 2020 (manual and e-filings)
	April	7 May 2020 (15 May 2020 for e-filing)	
Value added tax form PP.30	March	15 April 2020 (23 April 2020 for e-filing)	23 May 2020 (manual and e-filings)
	April	15 May 2020 (23 May 2020 for e-filing)	
Self-assessed value added tax form PP.36	March	7 April 2020 (15 April 2020 for e-filing)	15 May 2020 (manual and e-filings)
	April	7 May 2020 (15 May 2020 for e-filing)	
Specific business tax form PT.40 (excluding specific business tax on the sale of immovable	March	15 April 2020 (23 April 2020 for e-filing)	23 May 2020 (manual and e-filings)

property in a commercial or profitable manner according to Section 91/2 (6) of the Revenue Code)	April	15 May 2020 (23 May 2020 for e-filing)	
Stamp duty form OS.4, OS.4 Gor and OS.4 Khor	N/A	1 April 2020 to 15 May 2020	15 May 2020

Visuth Apiraks
Tax Director
Global Compliance
Management Services
(GCMS)
visuth@kpmg.co.th

Waraporn Dhammasawangki
Tax Director,
Global Compliance
Management Services
(GCMS)
waraporn@kpmg.co.th

home.kpmg/th



[Privacy](#) | [Legal](#)

You have received this email from KPMG Phoomchai Tax Ltd. If you wish to unsubscribe from our mailing list, please click here to [unsubscribe](#).

© 2020 KPMG Phoomchai Tax Ltd. a Thai limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

