



# Tax News Flash

KPMG in Thailand



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## COVID-19 Relief Measures – Extension of monthly tax return filing deadlines and payments

On 24 May 2021, the Ministry of Finance released Notification No. 5, which provided a further two-month extension of the monthly tax return filing and payment deadlines for submissions made via the Revenue Department's e-filing system.

Details of the extensions are summarized below.

Tax payment and tax return	New eligible tax months	Normal timeline	Extended timeline
<b>Withholding tax</b> forms PND.1, PND.2, PND.3, PND.53 and PND.54	June 2021 – July 2021 (previously extended to May 2021)	15 <sup>th</sup> day of the following month	Last day of the following month
<b>Value added tax</b> form PP.30	June 2021 – July 2021 (previously extended to May 2021)	23 <sup>rd</sup> day of the following month	Last day of the following month
<b>Self-assessed value added tax</b> form PP.36	June 2021 – July 2021 (previously extended to May 2021)	15 <sup>th</sup> day of the following month	Last day of the following month

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