

Tax News Flash

#04/2024



New electronic WHT filing requirements



This flash may be of interest to:

All clients



Summary

On 3 December 2024, the Director-General of the Revenue Department issued a notification regarding the electronic filing of withholding tax (WHT) returns.

Effective from 1 January 2025, businesses are required to submit their WHT forms electronically, including P.N.D.1, P.N.D.1 Kor., P.N.D.2, P.N.D.2 Kor., P.N.D.3, P.N.D.3 Kor. and P.N.D.53.

However, if businesses cannot submit these forms electronically, they must notify the Director-General in writing, explaining the necessary reasons for their inability to comply. This notification should be submitted along with the tax forms at the local Revenue Department branch office where the business is located.



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