

Corporate and other taxes

2 July 2021

1. Extension of deadline for filing withholding tax and value added tax returns online

The Notification of the Ministry of Finance No.5 was issued on 14 May 2021 to grant an extension of the deadline for the online filing and payment of tax for the following tax returns from their respective due dates in July and August 2021 to be 30 July 2021 and 31 August 2021, respectively:

- Withholding tax returns (Por Ngor Dor 1, 2, 3, 53 and 54)
- Monthly VAT returns (Por Por 30)
- Reverse-charge VAT returns (Por Por 36).

2. Debt restructuring

Tax measures have been issued to support the debt restructuring of financial institutions and other creditors so as to assist debtors and SME operators due to the COVID-19 pandemic. The debt restructuring must be according to the criteria of the Bank of Thailand, and is required to be undertaken between 1 January 2020 and 31 December 2021.

Exemption from various taxes is granted to debtors, financial institutions and other creditors arising from the debt restructuring.