

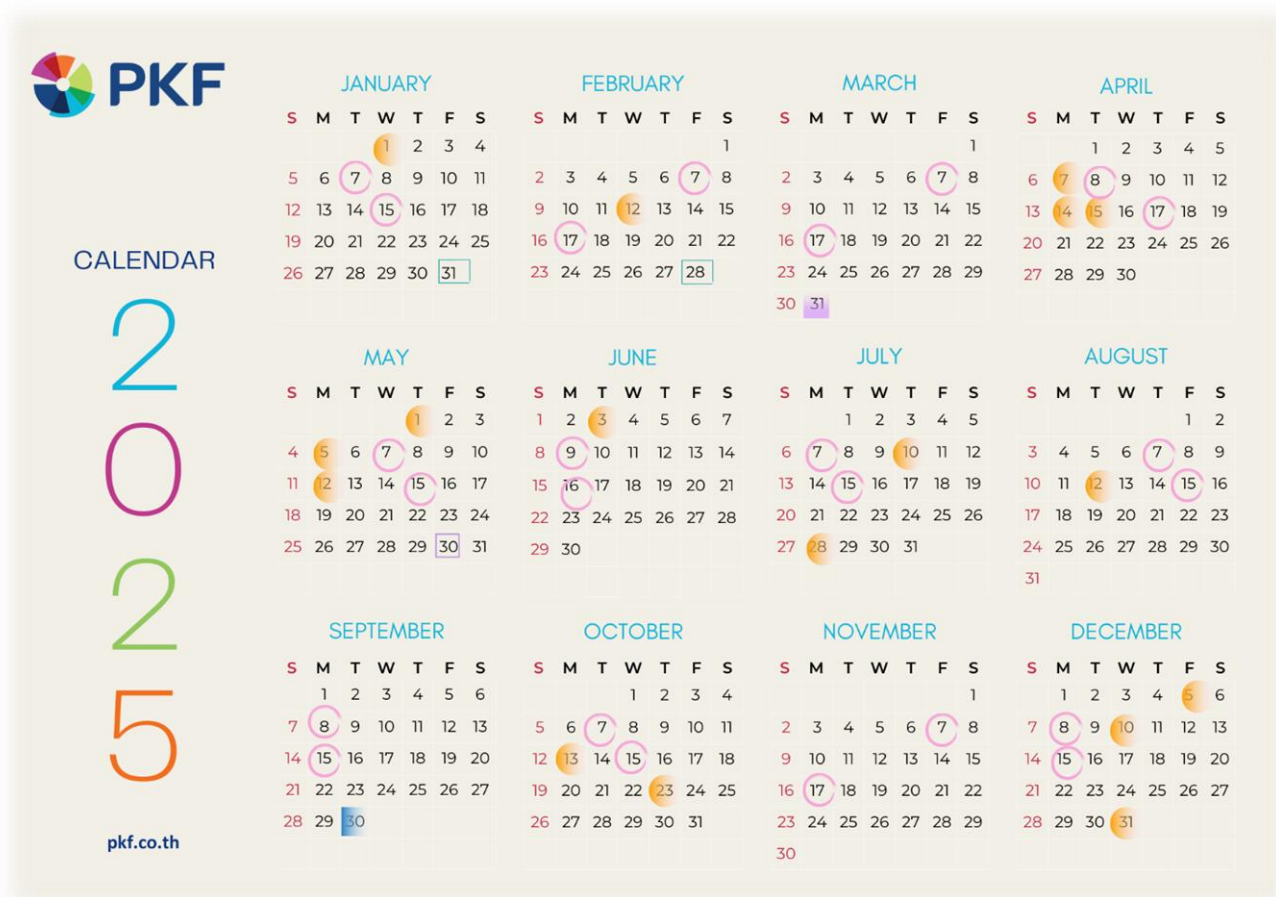


# 2025 General Overview for Thailand Tax Return Filing Deadlines

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# Compliance calendar



- Monthly Tax Filing (PND.1, PND.2, PND.3, PND.53, PND.54, PP.36, PP.30, PT.40)
- Annual Withholding Tax (PND.1Gor, PND.2Gor)
- Personal Income Tax (PND.90, PND.91, PND.93, PND.95)
- Mid-Year Personal Income Tax (PND.94)
- Corporate Income Tax (PND.50, PND.51, PND.52, PND.55)
- Public Holiday

**Noted:** Please be informed that for the 2025 General Overview of Thailand Tax Return Filing Deadlines, the annual tax filing applies to companies or juristic persons whose accounting periods end on 31 March, 30 June, 30 September, and 31 December.

# Glossary of terms

## 1. General abbreviations

### Abbreviation   Full name

TRC	Thai Revenue Code	TRD	Thai Revenue Department
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## 2. Tax types

### Abbreviation   Type of tax

CIT	Corporate Income Tax	SD	Stamp Duty
PIT	Personal Income Tax	VAT	Value Added Tax
SBT	Specific Business Tax	WHT	Withholding Tax

## 3. Tax return and forms

### Form   Description

PND.1	WHT return for payments of assessable income categories TRC Section 40(1) to (2) made to employees or contractors	PND.54	WHT return for payments of assessable income categories TRC Section 40(2) to (6) made to overseas juristic persons
PND.1Gor	Annual summary of personal WHT for payments of assessable income categories TRC Section 40(1) to (2)	PND.55	Annual CIT return for foundations and associations
PND.2	WHT return for payments of assessable income categories TRC Section 40(3) to (4) made to individuals	PP.30	Monthly VAT return
PND.2Gor	Annual summary of personal WHT for payments of interest income, dividend, capital gain on share transfer, or other income under assessable income category TRC Section 40(4)	PP.36	Self-assessed VAT return
PND.3	WHT return for payments of assessable income categories TRC Section 40(5) to (8) made to domestic individuals	PT.40	Monthly SBT return
PND.50	Annual CIT return for companies or juristic partnerships	OS.4	SD return for manual cash payment
PND.51	Mid-year CIT return for companies or juristic partnerships	OS.9	SD return for online cash payment
PND.52	Annual CIT return for foreign entities engaged in international transportation businesses including operations in Thailand	CbCR Notification	Country-by-Country Report Notification
PND.53	WHT return for payments of assessable income categories TRC Section 40(2) to (8) made to domestic juristic persons	TPD	Transfer Pricing Disclosure Form

# General overview of tax return filing for companies or juristic partnerships in Thailand

## 1. Tax return submission methods

Under the TRC, companies and juristic partnerships carrying on business in Thailand can file their tax returns through:

- Local revenue offices (nationwide); or
- Electronic filing via the TRD website ([www.rd.go.th](http://www.rd.go.th)).

## 2. Online tax filing extension

The TRD encourages taxpayers to submit tax returns and make tax payments electronically. To promote e-filing, the TRD grants an additional 8-day extension beyond the standard due date for tax filings completed via the internet.

## 3. Deadline adjustment for public holidays and weekends

If the statutory due date for filing a tax return falls on a weekend or public holiday, the deadline is automatically extended to the next working day.

## 4. Requirements for electronic tax filing

Taxpayers who wish to file tax returns online must first submit a request to the TRD to obtain a tax credential (ID and password). This tax credential is necessary to access and complete electronic tax return filings via the TRD website.

## 5. CIT filings

Companies, juristic partnerships, and foundation and associations in Thailand are basically required to file 2 CIT returns per year:

- Mid-year CIT return (PND.51):
  - Must be filed **within 2 months** after the first 6-month accounting period.
  - Example: For a **January–December accounting period**, the deadline is **August 31st**.
- Annual CIT return (PND.50, PND.52, PND.55):
  - Must be filed **within 150 days** after the end of accounting period.
  - Example: For a **January–December accounting period**, the deadline is **May 30th of the following year (May 29th in a leap year)**.
- Transfer Pricing Disclosure Form (TPD Form):
  - Required for companies and juristic partnerships with annual revenue of at least THB 200 million and having related party transactions.
  - Must be filed **within 150 days** after the end of accounting period (simultaneously with PND.50).
  - Example: For a **January–December accounting period**, the deadline is **May 30th of the following year (May 29th in a leap year)**.

- Country-by-Country Report (CbCR) Notification:
  - Required for companies and juristic partnerships where the Group has global revenue of at least THB 28 billion.
  - Must be filed **within 12 months** following the end of the accounting period.
  - Example: For a **January–December accounting period**, the deadline is **December 31st of the following year**.
- Online filing extension:
  - PND.51 → Extended deadline: **September 8th**.
  - PND.50 → Extended deadline: **June 7th of the following year (June 6th in a leap year)**.
  - TPD Form → Extended deadline: **June 7th of the following year (June 6th in a leap year)**.

## 6. Additional monthly tax filing requirements

Companies and juristic partnerships are required to file the following monthly tax returns:

### 6.1 WHT

- Companies and juristic partnerships making payments for certain types of transactions to individuals in Thailand or overseas countries must file WHT returns (PND.1, PND.2, PND.3) by the **7th of the following month**.
- Companies and juristic partnerships making payments for certain types of transactions to juristic persons in Thailand or overseas countries must file WHT returns (PND.53, PND.54) by the **7th of the following month**.
- A foreign branch remitting or deemed remitting profits out of Thailand must file a WHT return (PND.54) by the **7th of the following month**.
- Online filing extension: all WHT returns → Extended deadline: **15th of the following month**.
- Mandatory online filing: Effective January 1, 2025, submission of PND.1, PND.2, PND.3, and PND.53 must be completed exclusively via the TRD's website.

### 6.2 VAT

- Monthly VAT return (PP.30) must be filed by the **15th of the following month**.
- Self-assessed VAT return (PP.36) must be filed by the **7th of the following month** for payments made to:
  - Non-residents temporarily conducting business in Thailand.
  - Foreign service providers rendering services outside Thailand, where the services are consumed in Thailand.
- Online filing extension:
  - PP.36 → Extended deadline: **15th of the following month**.
  - PP.30 → Extended deadline: **23rd of the following month**.

### 6.3 SBT

- SBT return (PT.40) must be filed by the **15th of the following month**.
- Online filing extension: PT.40 → Extended deadline: **23rd of the following month**.

## 6.4 SD

- Taxpayers executing certain dutiable instruments must pay SD within **15 days of instrument execution**.
- Unless specifically stipulated, SD can be paid by:
  - Affixing stamps on dutiable instruments.
  - Cash payment at the local Revenue Office (OS.4) where the company or juristic partnership is located.
  - Online filing via (OS.9).
- Unlike other tax payments, SD online filing via OS.9 does not qualify for the 8-day extension.

## 7. Annual WHT reporting obligations

- If PND.1 or PND.2 has been filed during a calendar year, corporate payers must submit annual WHT reports:
  - PND.1 Gor must be filed by **the end of February of the following year**.
  - PND.2 Gor must be filed by **the end of January of the following year**.
- Online filing extension:
  - PND.1 Gor → Extended deadline: **March 8th of the following year**
  - PND.2 Gor → Extended deadline: **February 8th of the following year**

## 8. Issuance of Withholding Tax (WHT) Certificates

### 8.1 Domestic WHT transactions

Corporate payers must issue a domestic WHT certificate (50TAWI) and provide it to domestic payees:

- PND.1:
  - Annual issuance by **February 15th of the following year**.
  - For employees who resign during the year, the certificate must be issued within **one month of resignation**.
- PND.2, PND.3 and PND.53:
  - WHT certificates must be issued immediately when **WHT liability arises** (i.e., when payment is made or deemed made).

### 8.2 Offshore WHT transactions

- Foreign WHT certificates cannot be issued by corporate payers in Thailand.
- If required by foreign suppliers, corporate payers may request the TRD to issue a foreign WHT certificate.
- There is no legal requirement for corporate payers to obtain a foreign WHT certificate from the TRD.

## 9. Penalties and surcharges for late tax return filing and non-compliance

Failure to file tax returns and remit taxes within the prescribed deadlines may result in penalties, surcharges, and fines as follows:

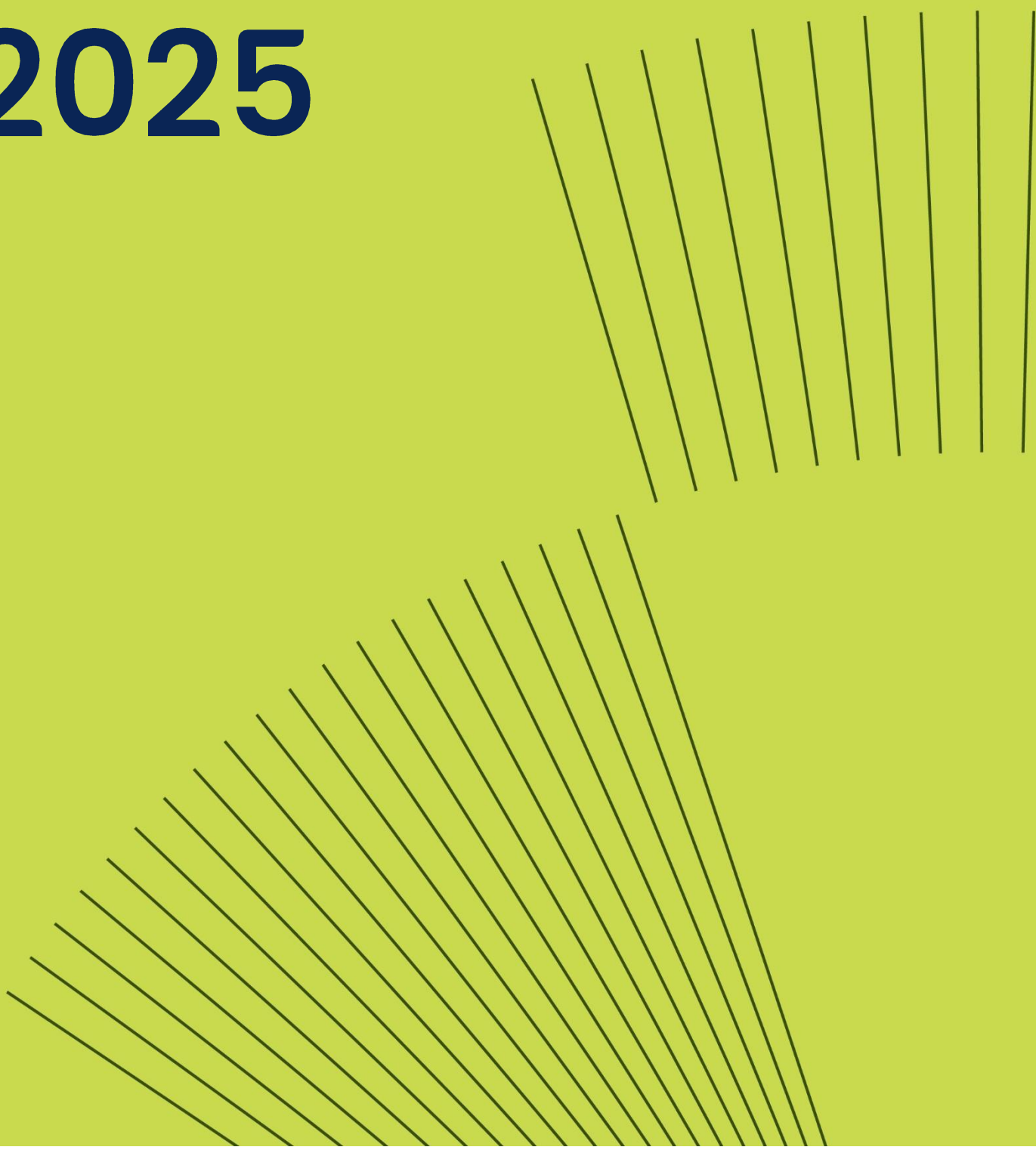


Type of tax return	Penalty	Surcharge	Fine
PND.51 (Mid-year CIT)	No penalty for late filing or up to 200% of the tax payable in case of a tax audit	1.5% monthly but capped at 20% of the tax payable	THB 2,000
PND.50 (Annual CIT)	No penalty for late filing or up to 200% of the tax payable in case of a tax audit	1.5% monthly but capped at the tax payable	THB 4,000
TPD Form	N/A	N/A	Up to THB 200,000
CbCR Notification	N/A	N/A	THB 2,000
PND.1 (WHT)	N/A	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 200)
PND.1Gor	N/A	N/A	THB 2,000
PND.2 (WHT)	N/A	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 200)
PND.2Gor	N/A	N/A	THB 2,000
PND.3 (WHT)	N/A	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 200)
PND.53 (WHT)	N/A	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 200)
PND.54 (WHT)	N/A	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 200)
PP.30 (VAT)	100% or 200% depending on VAT non-compliance (Penalty may be reduced in case of voluntary amendment)	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 500)
PP.36 (Self-assessed VAT)	N/A	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 500)
PT.40 (SBT)	100% or 200% depending on VAT non-compliance (Penalty may be reduced in case of voluntary amendment)	1.5% monthly but capped at the tax payable	THB 2,000 (currently charged up to THB 500)
OS.4 (SD)	N/A	200% or 500% of the tax payable for late filing, depending on the duration of delay; up to 600% of the tax payable in case of a tax audit	N/A
OS.9 (SD)	N/A	200% or 500% of the tax payable for late filing depending on the duration of delay; up to 600% of the tax payable in case of a tax audit	N/A

**Note:** Penalties, surcharges, and fines are subject to change. Taxpayers are advised to check with the TRD regularly, as laws, regulations, and interpretations may be updated. Voluntary tax amendments before a tax audit may help reduce certain penalties.



# January to December 2025



## January 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 January 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in December 2024.	15 January 2025
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in December 2024.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in December 2024.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in December 2024.	
		PND.54	Foreign WHT return under Section 70 for income categories TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in December 2024.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in December 2024 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 January 2025	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for December 2024, regardless of whether there is an output or input VAT incurred during the tax month.	23 January 2025
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for December 2024, regardless of whether any SBT income was earned / received during the tax month.	
31 January 2025	Annual WHT summary	PND.2 Gor (only online filing is accepted)	Annual WHT summary for income category under TRC Section 40 (4) paid to domestic and overseas individuals	Corporate payers must file an annual WHT summary to report payments of interest income, dividend, capital gain on share transfer, or other income under assessable income category TRC Section 40(4) made during the 2024 calendar year.	10 February 2025 (Postponed from 08 February 2025 which falls on a Saturday)

## February 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 February 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in January 2025.	17 February 2025 (Postponed from 15 February 2025 which falls on a Saturday)
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in January 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in January 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in January 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in January 2025.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in January 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 February 2025	PIT	Certificate of tax withheld from employees or individual contractors (50TAWI)	Certificate to be issued in relation to WHT on income paid to each employee	Employers are required to issue WHT certificates to provide to employees and individual contractors for personal WHT filed through PND.1 during the 2024 calendar year.	N/A
17 February 2025 (Postponed from 15 February 2025 which falls on a Saturday)	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for January 2025, regardless of whether there is an output or input VAT incurred during the tax month.	24 February 2025. (Postponed from 23 February 2025 which falls on a Sunday)
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for January 2025, regardless of whether any SBT income was earned / received during the tax month.	
27 February 2025	Annual CIT (Only for the accounting period)	PND.50	Annual CIT return for companies or juristic partnerships under Sections 68 and 69	Companies and juristic partnerships with an accounting period ending 30 September 2024 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	07 March 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	ending 30 September 2024)	PND.52	Annual CIT return for companies or juristic partnerships undertaking international transportation business under Section 67	Companies and juristic partnerships engaged in international transportation businesses, including operations within Thailand, and with an accounting period ending 30 September 2024, must file the tax return together with the audited financial statements and pay any tax due to the TRD.	
		PND.55	Annual CIT return for foundations or associations under Sections 68 and 69	Foundations and associations with an accounting period ending 30 September 2024 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	
	TPD Form (Only for the accounting period ending 30 September 2024)	TPD Form (only online filing is accepted)	Annual TP disclosure form for related companies or juristic partnerships under Section 71 Bis	Companies or juristic partnerships having relationships with related parties under TRC Section 71 Bis and with annual revenue of at least THB200 million must file a TPD Form along with PND.50.	
<b>28 February 2025</b>	Annual WHT summary	PND.1 Gor (only online filing is accepted)	Annual WHT summary for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must file an annual WHT summary to report payments of income under assessable income categories TRC Section 40(1) and (2) made to employees and individual contractors during the 2024 calendar year.	<b>10 March 2025 (Postponed from 08 March 2025 which falls on a Saturday)</b>

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Mid-year CIT (Only for the accounting period ending 30 June 2025)	PND.51	Mid-year CIT return for companies or juristic partnerships under Section 67 Bis	<p>Limited companies and juristic partnerships with an accounting period commencing 1 July 2024 to 30 June 2025 must file the tax return by estimating the taxable profit or tax loss for the period.</p> <p>However, listed companies in Thailand must file the tax return based on the actual 6-month figures (i.e., 1 July 2024 to 31 December 2024) including tax adjustments under TRC Sections 65, 65 Bis, and 65 Ter.</p>	



## March 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 March 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in February 2025.	17 March 2025 (Postponed from 15 March 2025 which falls on a Saturday)
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in February 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in February 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in February 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in February 2025.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in February 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
17 March 2025 (Postponed from 15 March 2025 which falls on a Saturday)	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for February 2025, regardless of whether there is an output or input VAT incurred during the tax month.	24 March 2025 (Postponed from 23 March 2025 which falls on a Sunday)
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for February 2025, regardless of whether any SBT income was earned / received during the tax month.	
31 March 2025	Annual PIT	PND.90	Annual PIT return for individuals having income <u>not only</u> from employment (Income category the TRC Section 40(1) to (8))	Individual taxpayers deriving assessable income in multiple categories in the 2024 calendar year must file the tax return and pay any tax due to the TRD.	08 April 2025
		PND.91	Annual PIT return for individuals having income only from employment (Income category the TRC Section 40(1))	Individual taxpayers deriving only employment income category TRC Section 40(1) in the 2024 calendar year must file the tax return and pay any tax due to the TRD.	
		PND.95	Annual PIT return for foreigners with income eligible for tax reduction	Individual taxpayers deriving employment income earned from an Internation Business Center (IBC), Eastern Economic Corridor (EEC), Long-Term Resident Visa (LTR Visa), or other tax	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
				reduction schemes must file the tax return and pay any tax due to the TRD.	
	CbCR (Only for the accounting period ending 31 March 2024)	CbCR Notification (Only online filing is accepted)	Country-by-Country Reporting Notification	Companies and juristic partnerships with total consolidated revenue of at least THB 28 billion in the 2024 accounting period must submit a CbCR notification to the TRD. The notification must include the jurisdiction where the CbCR is filed, the name of the reporting entity (either the ultimate parent entity or surrogate parent entity), and other required information as determined by the TRD.	<b>31 March 2025</b>

## April 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
08 April 2025 (Postponed from 07 April 2025 which falls on a public holiday – Chakri Memorial Day)	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in March 2025.	17 April 2025 (Postponed from 15 April 2025 which falls on public holidays – Songkran Festival)
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in March 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in March 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in March 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in March 2025.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in March 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
17 April 2025 (Postponed from 15 April 2025 which falls on public holidays – Songkran Festival)	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for March 2025, regardless of whether there is an output or input VAT incurred during the tax month.	23 April 2025
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for March 2025, regardless of whether any SBT income was earned / received during the tax month.	

## May 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 May 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in April 2025.	15 May 2025
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in April 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in April 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in April 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in April 2025.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in April 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 May 2025	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for April 2025, regardless of whether there is an output or input VAT incurred during the tax month.	23 May 2025
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for April 2025, regardless of whether any SBT income was earned / received during the tax month.	
30 May 2025	Annual CIT (Only for the accounting period ending 31 December 2024)	PND.50	Annual CIT return for companies or juristic partnerships under Sections 68 and 69	Companies and juristic partnerships with an accounting period ending 31 December 2024 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	09 June 2025 (Postponed from 07 June 2025 which falls on a Saturday)
		PND.52	Annual CIT return for companies or juristic partnerships undertaking international transportation business under Section 67	Companies and juristic partnerships engaged in international transportation businesses, including operations within Thailand, and with an accounting period ending 31 December 2024, must file the tax return together with the audited financial statements and pay any tax due to the TRD.	



Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
		PND.55	Annual CIT return for foundations or associations under Sections 68 and 69	Foundations and associations with an accounting period ending 31 December 2024 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	
	TPD Form (Only for the accounting period ending 31 December 2024)	TPD Form (Only online filing is accepted)	Annual TP disclosure form for related companies or juristic partnerships under Section 71 Bis	Companies or juristic partnerships having relationships with related parties under TRC Section 71 Bis and with annual revenue of at least THB200 million must file a TPD Form along with PND.50.	

## June 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
<b>02 June 2025</b> (Postponed from 31 May 2025 which falls on a Saturday)	Mid-year CIT (Only for the accounting period ending 30 September 2025)	PND.51	Mid-year CIT return for companies or juristic partnerships under Section 67 Bis	Limited companies and juristic partnerships with an accounting period commencing 1 October 2024 to 30 September 2025 must file the tax return by estimating the taxable profit or tax loss for the period.  However, listed companies in Thailand must file the tax return based on the actual 6-month figures (i.e., 1 October 2024 to 31 March 2025) including tax adjustments under TRC Sections 65, 65 Bis, and 65 Ter.	<b>09 June 2025</b> (Postponed from 08 June 2025 which falls on a Sunday)
<b>09 June 2025</b> (Postponed from 07 June 2025 which falls on a Saturday)	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in May 2025.	<b>16 June 2025</b> (Postponed from 15 June 2025 which falls on a Sunday)
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in May 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in May 2025.	
		PND.53	Domestic WHT return under Section 3 Tredecim for income categories under	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
		(Only online filing is accepted)	TRC Section 40(2) to (8) paid to domestic juristic persons	profession, general service) paid to domestic juristic persons in May 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in May 2025.	
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in May 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
16 June 2025 (Postponed from 15 June 2025 which falls on a Sunday)	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for May 2025, regardless of whether there is an output or input VAT incurred during the tax month.	23 June 2025
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for May 2025, regardless of whether any SBT income was earned / received during the tax month.	
30 June 2025	CbCR (Only for the accounting period ending 30 June 2024)	CbCR Notification (only online filing is accepted)	Country-by-Country Reporting Notification	Companies or juristic partnerships with total consolidated revenue of at least Baht 28 billion are obliged to submit the CbCR to the TRD or notify the TRD about the group's CbCR filing obligation. The CbCR must be filed within 12 months after the end of an accounting period.	30 June 2025

## July 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 July 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in June 2025.	15 July 2025
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in June 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in June 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in June 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in June 2025.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in June 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 July 2025	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for June 2025, regardless of whether there is an output or input VAT incurred during the tax month.	23 July 2025
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for June 2025, regardless of whether any SBT income was earned / received during the tax month.	

## August 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 August 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in July 2025.	15 August 2025
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in July 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in July 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in July 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in July 2025.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in July 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 August 2025	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for July 2025, regardless of whether there is an output or input VAT incurred during the tax month.	25 August 2025 (Postponed from 23 June 2025 which falls on a Saturday)
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for July 2025, regardless of whether any SBT income was earned / received during the tax month.	
28 August 2025	Annual CIT (Only for the accounting period ending 31 March 2025)	PND.50	Annual CIT return for companies or juristic partnerships under Sections 68 and 69	Companies and juristic partnerships with an accounting period ending 31 March 2025 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	05 September 2025
		PND.52	Annual CIT return for companies or juristic partnerships undertaking international transportation business under Section 67	Companies and juristic partnerships engaged in international transportation businesses, including operations within Thailand, and with an accounting period ending 31 March 2025, must file the tax return together with the audited financial statements and pay any tax due to the TRD.	



Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
		PND.55	Annual CIT return for foundations or associations under Sections 68 and 69	Foundations and associations with an accounting period ending 31 March 2025 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	
	TPD Form (Only for the accounting period ending 31 March 2025)	TPD Form (Only online filing is accepted)	Annual TP disclosure form for related companies or juristic partnerships under Section 71 Bis	Companies or juristic partnerships having relationships with related parties under TRC Section 71 Bis and with annual revenue of at least THB200 million must file a TPD Form along with PND.50.	

## September 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
01 September 2025 (Postponed from 31 August 2025 which falls on a Sunday)	Mid-year CIT (Only for the accounting period ending 31 December 2025)	PND.51	Mid-year CIT return for companies or juristic partnerships under Section 67 Bis	Limited companies and juristic partnerships with an accounting period commencing 1 January 2025 to 31 December 2025 must file the tax return by estimating the taxable profit or tax loss for the period.  However, listed companies in Thailand must file the tax return based on the actual 6-month figures (i.e., 1 January 2025 to 30 June 2025) including tax adjustments under TRC Sections 65, 65 Bis, and 65 Ter.	08 September 2025
08 September 2025 (Postponed from 07 September 2025 which falls on a Sunday)	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in August 2025.	15 September 2025
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in August 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in August 2025.	
		PND.53	Domestic WHT return under Section 3 Tredecim for income categories under	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
		(Only online filing is accepted)	TRC Section 40(2) to (8) paid to domestic juristic persons	profession, general service) paid to domestic juristic persons in August 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in August 2025.	
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in August 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 September 2025	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for August 2025, regardless of whether there is an output or input VAT incurred during the tax month.	23 September 2025
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for August 2025, regardless of whether any SBT income was earned / received during the tax month.	
30 September 2025	Mid-year PIT	PND.94	Mid-year PIT return for income categories under TRC Section 40(5) to (8)	Individual taxpayers deriving income categories TRC Section 40 (5) to (8) (e.g., rent, liberal profession, general service, or conducting business in a commercial manner) during 1 January 2025 to 30 June 2025 must file the tax return and pay any tax due to the TRD.	08 October 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	CbCR (Only for the accounting period ending 30 September 2024)	CbCR Notification (Only online filing is accepted)	Country-by-Country Reporting Notification	Companies or juristic partnerships with total consolidated revenue of at least Baht 28 billion are obliged to submit the CbCR to the TRD or notify the TRD about the group's CbCR filing obligation. The CbCR must be filed within 12 months after the end of an accounting period.	<b>30 September 2025</b>

## October 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 October 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in September 2025.	15 October 2025
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in September 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in September 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in September 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in September 2025.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in September 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 October 2025	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for September 2025, regardless of whether there is an output or input VAT incurred during the tax month.	24 October 2025 (Postponed from 23 October 2025 which falls on a public holiday – Chulalongkorn Day)
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for September 2025, regardless of whether any SBT income was earned / received during the tax month.	

## November 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
07 November 2025	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in October 2025.	17 November 2025 (Postponed from 15 November 2025 which falls on a Saturday)
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in October 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in October 2025.	
		PND.53 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(2) to (8) paid to domestic juristic persons	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal profession, general service) paid to domestic juristic persons in October 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in October 2025.	



Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in October 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
17 November 2025 (Postponed from 15 November 2025 which falls on a Saturday)	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for October 2025, regardless of whether there is an output or input VAT incurred during the tax month.	24 November 2025 (Postponed from 23 November 2025 which falls on a Sunday)
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for October 2025, regardless of whether any SBT income was earned / received during the tax month.	
27 November 2025	Annual CIT (Only for the accounting period ending 30 June 2025)	PND.50	Annual CIT return for companies or juristic partnerships under Sections 68 and 69	Companies and juristic partnerships with an accounting period ending 30 June 2025 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	08 December 2025 (Postponed from 05 December 2025 which falls on a public holiday – Father’s Day)
		PND.52	Annual CIT return for companies or juristic partnerships undertaking international transportation business under Section 67	Companies and juristic partnerships engaged in international transportation businesses, including operations within Thailand, and with an accounting period ending 30 June 2025, must file the tax return together with the audited financial statements and pay any tax due to the TRD.	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
		PND.55	Annual CIT return for foundations or associations under Sections 68 and 69	Foundations and associations with an accounting period ending 30 June 2025 must file the tax return together with the audited financial statements and pay any tax due to the TRD.	
	TPD Form (Only for the accounting period ending 30 June 2025)	TPD Form (only online filing is accepted)	Annual TP disclosure form for related companies or juristic partnerships under Section 71 Bis	Companies or juristic partnerships having relationships with related parties under TRC Section 71 Bis and with annual revenue of at least THB200 million must file a TPD Form along with PND.50.	

## December 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
01 December 2025 (Postponed from 30 November 2025 which falls on a Sunday)	Mid-year CIT (Only for the accounting period ending 31 March 2026)	PND.51	Mid-year CIT return for companies or juristic partnerships under Section 67 Bis	Limited companies and juristic partnerships with an accounting period commencing 1 April 2025 to 31 March 2026 must file the tax return by estimating the taxable profit or tax loss for the period.  However, listed companies in Thailand must file the tax return based on the actual 6-month figures (i.e., 1 April 2025 to 30 September 2025) including tax adjustments under TRC Sections 65, 65 Bis, and 65 Ter.	08 December 2025
08 December 2025 (Postponed from 07 December 2025 which falls on a Sunday)	WHT	PND.1 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(1) and (2) paid to employees or individual contractors	Employers must remit WHT to the TRD on remunerations paid to employees or individual contractors in November 2025.	15 December 2025
		PND.2 (Only online filing is accepted)	WHT return under Section 59 for income categories under TRC Section 40(3) and (4) paid to domestic and overseas individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(3) and (4) (e.g., royalty, dividend, capital gain) paid to individuals in November 2025.	
		PND.3 (Only online filing is accepted)	Domestic WHT return under Section 3 Tredecim for income categories under TRC Section 40(5) to (8) paid to domestic individuals	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(5) to (8) (e.g., rent, liberal profession, general service) paid to individuals in November 2025.	
		PND.53	Domestic WHT return under Section 3 Tredecim for income categories under	Corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (8) (e.g., hire of work, royalty, dividend, rent, liberal	

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
		(Only online filing is accepted)	TRC Section 40(2) to (8) paid to domestic juristic persons	profession, general service) paid to domestic juristic persons in November 2025.	
		PND.54	Foreign WHT return under Section 70 for income categories under TRC Section 40(2) to (6) paid to overseas income recipients not carrying on business in Thailand	Both individual and corporate payers must remit WHT to the TRD on income categories TRC Section 40(2) to (6) (e.g., hire of work, royalty, dividend, rent, liberal profession) paid to overseas juristic persons in November 2025.	
	Self-assessed VAT (or VAT reverse charge)	PP.36	Self-assessed VAT under Section 83/6 for income paid to the business persons residing abroad	Domestic VAT registrants making payments in November 2025 to (i) Non-residents temporarily conducting business in Thailand or (ii) Foreign service providers rendering services outside Thailand (where services are consumed in Thailand) must self-assess and remit VAT to the TRD.	
15 December 2025	VAT	PP.30	Domestic VAT return under Section 83	Domestic VAT registrants must file the VAT return for November 2025, regardless of whether there is an output or input VAT incurred during the tax month.	23 December 2025
	SBT	PT.40	SBT return under Section 91/10	SBT registrants must submit the SBT return for November 2025, regardless of whether any SBT income was earned / received during the tax month.	
31 December 2025	Prepaid PIT	PND.93	PIT return for requesting advance tax payment before the regular filing deadline.	Individual taxpayers deriving advance rental fees, key money, admission fees, construction/repairment fees as part of rental income may choose to file the early tax return. The taxpayer can average the derived income over the rental period and pay any tax due to the TRD based on the averaged income.	31 December 2025

Statutory deadline for manual filing	Tax type	Form	Full name of tax return / form	Instructions/ Comments	Deadline for internet filing
	CbCR (Only for the accounting period ending 31 December 2024)	CbCR Notification (Only online filing is accepted)	Country-by-Country Reporting Notification	Companies or juristic partnerships with total consolidated revenue of at least Baht 28 billion are obliged to submit the CbCR to the TRD or notify the TRD about the group's CbCR filing obligation. The CbCR must be filed within 12 months after the end of an accounting period.	31 December 2025

### Disclaimer

The 2025 General Overview for Thailand Tax Return Filing Deadlines (“**Tax calendar**”) is designed for informational and marketing purposes only. It serves as a reference tool for clients of **PKF Tax and Consulting Services (Thailand) Ltd.** (“**PKF Tax**”), businesses, and the general public to facilitate compliance with Thai tax filing deadlines. This Tax calendar also functions as part of PKF Tax’s commitment to enhancing tax awareness and promoting proactive tax planning for individuals and corporate entities.

The information provided in this Tax calendar is for general guidance only. Nothing in this Tax calendar shall be construed as professional tax or legal advice. PKF Tax does not provide any form of tax advisory services through this document.

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While PKF Tax strives to provide accurate and up-to-date information, tax laws and filing requirements are subject to frequent changes. PKF Tax is not obligated to update this Tax calendar to reflect regulatory changes after its publication.

If you require specific tax advice, clarification, or further guidance, we encourage you to contact PKF Tax professionals for tailored advisory services. For inquiries, please feel free to contact us.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Pakpoom".

Pakpoom Chatayatorn

PKF Tax Director

## Key Contacts

Should you have any questions, please contact either the listed contacts below, or any member of the PKF Tax team.

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|---|--|
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