

Yearly lodgment 2021

Duty	Due date for submission	e-Filing
Submit Workmen's Compensation Form (GorThor.25 Gor) to Workmen's Compensation Fund under the OIC	Within 30 days from the date of issuing an assessment letter or GorThor.26 Gor	-
Submit GorThor.26 Gor to Workmen's Compensation Fund under the OIC	Within 31 st of January of the following year	Within 28 February 2021
Submit P.N.D.1 Gor	Within February of the following year	-
Submit Expatriate Employee Form	<ul style="list-style-type: none"> - in January of every tax year or; - the month in which the foreigner works during the tax year or; - the month when the foreigners leave their work during the tax year <p>to the Revenue Department together with the filing of P.N.D. 1 (depending on each case)</p>	-
Submit P.N.D.90/91 for both expatriate and Thai taxpayers	Within 31 st of March of the following tax year (calendar year) to the Revenue Department	If the taxpayers file their personal income tax return (P.N.D.90 or P.N.D.91) by e-Filing via Revenue Department's website, the due date for filing and paying taxes will be extended for another 8 days counting from 31 st of March.
Obtain the tax exemption from the Board of Investment (BOI)	Within 120 days from the closing date of the accounting year to the BOI	-
Hold the Board of Directors (BOD) Meeting and Annual General Meeting (AGM) for the year 2021	Convene for both meetings within 4 months after the closing date of accounting year	-

Duty	Due date for submission	e-Filing
Submit the Annual Corporate Income Tax Return (P.N.D.50) for both BOI and non-BOI companies (for normal accounting year i.e., year ended on 31 December)*	Within 150 days from the closing date of the accounting year (NOT 5 months from the closing date of the accounting year)	Within 7 June 2021
Submit the Related Person Disclosure Form to the Revenue Department*	Within 150 days from the closing date of the accounting year (NOT 5 months from the closing date of the accounting year)	If the companies submit the P.N.D.50 to the Revenue Department by e-Filing via the Revenue Department's website, the due date for filing and paying taxes is extended for another 8 days from the due date of submission of P.N.D.50 by-hand.
Submit the audited financial statements to DBD (for normal accounting year i.e., year ended 31 December of every year)*	Within 1 month after the date that AGM has a resolution approving the audited financial statements or within five months from the closing date of accounting year for a branch office in Thailand	The companies or the branch offices can submit the audited financial statements by e-Filing via the DBD's website within the same due date as mentioned (no extension).
Submit Half Year Corporate Income Tax Return (P.N.D.51) (for normal accounting year)*	Within 2 months from the last date of first six months of the accounting period (i.e., within August of every year)	If the companies submit the P.N.D.51 by e-Filing via Revenue Department's website, the due date for filing and paying taxes is extended for another 8 days from the due date of submission by-hand.
Submit Half Year Personal Income Tax Return (P.N.D.94)	Within 30 th of September of that particular year	If the taxpayers submit the P.N.D.94 by e-Filing via Revenue Department's website, the due date is extended for filing and paying taxes for another 8 days from the due date of submission by-hand.

**Note: the due date for submission of such tax returns may be extended similar to the last year (2020) due to the second elevation of COVID-19 situation, so please stay tune with the further announcement.*

In-charge of this article



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