

Guide to

Personal Income Tax Return 2024
(ภ.ง.ด.90)

For taxpayers who received incomes not only from employment

The Revenue Department, Thailand

Contents

WHO HAS TO FILE ๓.๑.๑.๙๐?	2
Page 1 of ๓.๑.๑.๙๐ – Taxpayer's Details	3
Taxpayer's Details	3
Spouse's Details	3
Taxpayer's Status	4
Contribution of Tax Payable to Political Party	4
Tax Payable	4
Tax Overpaid	5
Statement of Certification	5
Request for Tax Refund	5
Page 2-4 of ๓.๑.๑.๙๐ – Assessable Income	6
No. 1 Assessable Income Under Section 40 (1) (2)	6
No. 2 Assessable Income Under Section 40 (3)	8
No. 3 Assessable Income Under Section 40 (4)	8
No. 4 Assessable Income Under Section 40 (5)	13
No. 5 Assessable Income Under Section 40 (6)	14
No. 6 Assessable Income Under Section 40 (7)	15
No. 7 Assessable Income Under Section 40 (8)	15
Necessary and Reasonable Actual Expense Incurred for Section 40 (3), (5), (6), (7), or (8) Income	18
No. 8 Income from sale of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income	18
No. 9 Income from gift	19
No. 10 Amount of income opted to pay tax without including with other income	20
No. 11 Tax Computation	20
WHEN, WHERE & HOW TO FILE & PAY TAX DUE?	37
Appendix	40

Guide to Personal Income Tax Return 2024 (ภ.ง.ด.90)

This tax return is a general return for taxpayers who received income in the tax year 2024 (from January 1 to December 31, 2024). However, if you had income from employment only, you must use ภ.ง.ด.91.

The ภ.ง.ด.90 is available for download at www.rd.go.th. You may file ภ.ง.ด.90 by postal mail or in person at your Area Revenue Branch Office. Alternatively, you can file ภ.ง.ด.90 electronically at www.rd.go.th and receive an eight-day automatic deadline extension.

The guide has been through the following significant changes:

- Add a new income item from the sale of units in Thai ESG Fund units.
- Updated allowances:
 - The purchase of goods and services under “Easy E-Receipt”.
 - The purchase of Thai ESG Fund units.
 - Construction cost for building a new residential property paid to a contractor who is a VAT registrant.
 - Domestic tours.
 - Home repair and vehicle repair expenses due to flooding between August 16, 2024, and December 31, 2024.
- Updated eligible donations:
 - The list of eligible donation deductions has been revised.

WHO HAS TO FILE ภ.ง.ด.90?

The following persons/entities are subject to personal income tax in Thailand:

1. An individual
2. A non-registered ordinary partnership
3. A non-juristic body of persons/group of persons
4. A deceased
5. An undivided estate
6. A Community Enterprise group of persons which is a non-registered ordinary partnership or a non-juristic body of persons registered under Community Enterprise Promotion Act B.E.2548

Thailand taxes its residents and non-residents on assessable income derived from employment or business carried on in Thailand, regardless of whether paid inside or outside Thailand. For personal income tax purpose, taxpayers can be categorized as “residents of Thailand” and “non-residents of Thailand” as follows:

1. Residents of Thailand

If you stay in Thailand for at least 180 days in the tax year, you are considered a “resident of Thailand” for tax purposes. You are required to file a return on the income that you received if you meet one of the following conditions:

- (1) Your total income exceeded 60,000 baht in the tax year.
- (2) You were married and your income combined with that of your spouse exceeded 120,000 baht in the tax year.
- (3) You are a Community Enterprise, which is a non-registered ordinary partnership or a non-juristic body of persons registered and received a Certificate of Registration from the Department of Agricultural Extension, with the total income exceeding 1,800,000 baht in the tax year, or with the total income exceeding 60,000 baht in the tax year, but not more than 1,800,000 baht with an exemption from income tax under rules and conditions prescribed by the Director-General.

Furthermore, as a tax resident earning assessable income from outside Thailand, you will only be subject to tax if such income is earned in any tax year starting from January 1, 2024 onwards and is remitted to Thailand, either fully or partially, in the same or a later tax year.

2. Non-residents of Thailand

If you stayed in Thailand for less than 180 days in the tax year, you were a non-resident of Thailand for tax purposes. If you derived any income which is subject to Thai personal income tax and you meet the conditions stated in 1. (1) and (2), you are required to file this return.

Page 1 of ภ.ง.ด.90 – Taxpayer’s Details

On the top left corner of ภ.ง.ด.90, type or write Tax Year that corresponds to the Tax Year shown on the attachments.

Taxpayer’s Details

In the Taxpayer Identification section, fill in the following information:

- Your 13-digit Taxpayer Identification Number
- Your date of birth. (If you are 65 years of age or older, attach the “Income Exemption Entitlement Form” for income exemption up to 190,000 baht.)
- Your title and first name (in capital letters)
- Your middle name and surname (in capital letters)
- Your trade name (If you are a non-VAT registrant with multiple places of business and have an office address different from your current mailing address, detailed information shall be filled in the “Office Address Information Attachment.”)
- Your current mailing address
- Your business web address (if applicable)
- Check the “Regular Filing” box if this form is your first ภ.ง.ด.90 filing in this tax year, or check the “Additional Filing” box if this form is an amended tax return or a supplement filing.

Spouse’s Details

If you have a spouse, please provide your spouse’s details in this part of the form:

- Spouse’s 13-digit Taxpayer Identification Number
- Spouse’s date of birth (If your spouse is 65 years of age or older, attach the “Income Exemption Entitlement Form” for income exemption up to 190,000 baht), title and first name (in capital letters)
- Spouse’s title, first name, middle name, and surname (in capital letters)

- Check the box that is applicable to your spouse under 'Marital Status'
- Check the box that is applicable to your spouse under 'Filing Status':
 - If your spouse has incomes under Section 40(1) – (8) of the Revenue Code, check box (1). Also, check the box that specifies whether your spouse is filing jointly, separately, or separately only income under Section 40(1) (employment income).
 - If your spouse has incomes under Section 40(2) – (8) of the Revenue Code, check box (2). Also, check the box that specifies whether your spouse is filing jointly or separately.
 - If your spouse has income under Section 40(1) of the Revenue Code only and is filing separately, check box (3).
 - If your spouse has no income, check box (4).
- In the case that your spouse has no income and is a foreigner, please provide the followings:
 - Spouse's passport number
 - Spouse's nationality
 - The country that issued the passport

*In case of joint filing, please fill in “ภ.ง.ด. 90 Attachment-joint filing” first. Then enter the sum in ภ.ง.ด. 90.

Taxpayer's Status

Check the box that applies to you during the tax year.

Contribution of Tax Payable to Political Party

If you have tax payable amount in No. 11 item 14 of the tax return, you may make a contribution to a Thai political party at the maximum amount of 500 baht. Check “Yes” if you wish to do so and enter a preferred contribution amount, which may not exceed the tax payable amount in that item or the maximum limit of 500 baht, and provide the 3-digit Political party number. This number can be found at www.ect.go.th or www.rd.go.th or other media of the Office of The Election Commission of Thailand. If your spouse has income and is filing a tax return jointly, you and your spouse can both make a contribution to a Thai political party at the maximum amount of 1,000 baht within the aforementioned conditions.

Note: Only an individual with Thai citizenship can donate to a Thai political party.

Tax Payable

Tax payable is the amount you enter in No. 11 item 21. (or No. 11 item 23., if applicable).

Tax Overpaid

Overpaid tax is the amount you enter in No. 11 item 21. (or No. 11 item 23., if applicable).

Statement of Certification

Enter the number of copy/copies of all attached documents in the first blank space. Sign and fill in the date in the space provided. If the tax return is prepared/filed by a representative (e.g. employer), please have the representative sign in the space for the representative and fill in the address.

Request for Tax Refund

If you wish to receive your tax refund, you shall fill in the requested amount and sign in the space provided. For Thai residents, the Revenue Department will refund the tax via PromptPay system. For your convenience, you can use your National ID number to register for the system with any banks providing such service in Thailand. However, if you are a foreigner and eligible for a tax refund, the Revenue Department will issue the refund by sending a tax refund letter (ร.21) with a cheque to the mailing address provided on your return.

Page 2-4 of ภ.ง.ด.90 – Assessable Income

Notes:

If you are qualified for the exemption mentioned below, please fill out the “Income Exemption Entitlement Form” and deduct an income exemption amount from income calculated in that form as your assessable income on ภ.ง.ด.90.

- A taxpayer who is 65 years of age or older is entitled up to 190,000 baht of income exemption from his/her total income.
- A taxpayer with a disability who obtains a Disabled Person ID Card (and a Foreign Taxpayer with a disability who resides in Thailand, aggregately, for 180 days or more and obtains a Certificate of Disability) is entitled up to 190,000 baht of income exemption from his/her total income. The taxpayer can elect to apply the exemption to any categories of income from 40 (1) – (8), but the aggregated exempted amount cannot exceed 190,000 baht. If the exemption applies, fill in the information in ภ.ง.ด.90.
- A disabled person who is 65 years of age or older is entitled to the income exemption of 190,000 baht only.
- If your spouse has incomes and is filing jointly, he/she is entitled up to 190,000 baht of income exemption under the following conditions:
 - Your spouse is a disabled person who obtains a Disabled Person ID Card or a Certificate of Disability, or
 - Your spouse is 65 years of age or older.

No. 1 Assessable Income Under Section 40 (1) (2)

This section requires that you and your spouse (if filing jointly) provide information regarding employment income (Section 40 (1) income) and applicable expenses. If your spouse decides to file tax return separately only for income under Section 40(1), he/she has to file another tax return using ภ.ง.ด.91.

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 1 item 1.

Enter the total amount of Section 40(1) income as shown on all of the Withholding Tax Certificate that you received from your employer(s).

Section 40(1) income includes your salary, wage, per diem, bonus, bounty, gratuity, pension, rent allowance, employer-provided rent-free lodging, debt liability paid by your employer, and any money, property or benefit you received in connection to your employment.

Note: If you received severance pay (a lump sum paid by the employer due to the termination of an employment contract) and your employment lasted for at least 5 years, you may:

- choose to include this amount in your Section 40(1) income and take a deduction by entering this amount in No. 1 item 2. (4), or
- choose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form as provided.

No. 1 item 2.

You may deduct the followings from your Section 40(1) income:

1. Contributions to provident fund only the part that exceeds 10,000 baht but not over 490,000 baht. Leave blank if the total contributed amount is not more than 10,000 baht. Enter the contributed amount not exceeding 10,000 baht in item 8. of the Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment.
2. Total contribution to Government Pension Fund, up to 500,000 baht.
3. Total contribution to private teacher aid fund, up to 500,000 baht.
4. Severance pay (only if you have included this amount in Section 40(1) income), up to 300,000 baht.

No. 1 item 3.

Enter the total amount of income from hire of service (Section 40(2) income) that you received. Section 40(2) income is income from hire of service, which includes commission, meeting allowance, fee, discount, subsidy, gratuity, bonus, rent allowance, debt liability paid by your hirer, and any money, property or benefit you received in connection to your hire of service contract.

No. 1 item 4.

Enter the balance of item 1. minus item 2., plus item 3.

No. 1 item 5.

Enter allowable expenses equal to 50% of the amount stated in item 4. but not exceeding 100,000 baht. If you and your spouse both have income and you are filing jointly, you and your spouse can each deduct expenses as stated above. Thus, the maximum allowable expense is 200,000 baht in this case.

No. 1 item 6.

Enter the balance of item 4. minus item 5. and include this amount in No. 11 item 1.

No. 2 Assessable Income Under Section 40 (3)

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 2 item 1.

If you have income from annuity, or income derived from a will, juristic act, or court decision, specify the type of income and enter the corresponding amount in this section.

No. 2 item 2.

Line 1: Check the box and enter incomes you received from royalties.

Line 2: Check the box and enter incomes you received from goodwill or any other rights of similar nature.

Line 3 and Line 4: For incomes from copyright, goodwill or any other rights of similar nature, you may choose to deduct allowable expenses which are equal to

1. 50% of the total amount stated on Line 1 and Line 2 but not exceeding 100,000 baht by checking the “50 percent” box and enter the amount. If you and your spouse both have income and you are filing jointly, you and your spouse can each deduct expenses as stated above. Thus, the maximum allowable expense is 200,000 baht, or

2. The actual expenses by checking the “Actual” box and entering the amount of expenses associated with copyright, goodwill and any other rights of similar nature as well as providing supporting documents.

Line 5: Enter Balance (Line 1 and Line 2 minus Line 3 or Line 4)

Total: Enter the total from item 1 to item 4, and include this total amount in No.11 item 1.

No. 3 Assessable Income Under Section 40 (4)

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 3 item 1.

Line 1: Enter income that you received in the form of interest which includes interest from deposits, loans, bonds, debenture, bills (with or without security), part of interest on a loan after withholding taxes prescribed under the law governing petroleum income tax, or the discount from a bill or debt instrument

issued by a company or juristic partnership or by another juristic person and sold for the first time at a price below its face value. This type of income also includes income in the same kind as interest, benefit, or other consideration derived from a loan or from a debt claim with or without security.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 15%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

Line 2: Money equivalent of dividend received from Depositary Receipt issuer or Additional Depositary Receipt granted by the issuer

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%.

No. 3 item 2.

Enter the total amount you received as share of profits or other benefits from mutual fund under Securities and Exchange law

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

No. 3 item 3.

Enter the total amount of dividends or share of profits you received from a company or juristic partnership incorporated under foreign law.

No. 3 item 4.

Enter the total amount of dividends, share of profits, or other benefits you received from a company or juristic partnership incorporated under Thai law.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. The selection to include or exclude this amount in ภ.พ.พ.90 must be done on the entire amount. Partial inclusion is not allowed.

No. 3 item 5.

If you are a Thai resident in the tax year for tax purposes and received income as stated in item 4., you are entitled to dividend tax credit. The credit is available when you include any dividend or the equivalent in item 4. above.

How to calculate dividend tax credit:

Dividend tax credit is equal to the total dividends or share of profits received multiplied by the corporate income tax rate applicable to the payer of dividends (e.g. R%), and divided by 100 minus the rate.

$$\text{Dividend tax credit} = \text{Dividend} \times [R / (100-R)]$$

Example: Mr. A received dividend in the amount of 80,000 baht from a Thai company or juristic partnership which is subjected to corporate income tax rate at 20% of its net profits.

$$\begin{aligned}\text{Dividend tax credit} &= 80,000 \times [20 / (100-20)] \\ &= 20,000 \text{ baht}\end{aligned}$$

No. 3 item 6.

If you receive one or more of the following incomes, specify the type of incomes you received and enter the sum on line "Others".

- bonus you received as a shareholder or partner of a company or juristic partnership
- a decrease of capital holdings in a company or juristic partnership for the amount not exceeding profits and reserves
- an increase of capital holdings in a company or juristic partnership for the amount determined from profits and reserves
- a benefit for the amount which exceeds capital received from amalgamation, acquisition or dissolution of a company or juristic partnership
- gains received from transfer of partnership holdings investment units or shares, debentures, bonds, or bills or debt instruments issued by a company or juristic partnership or by any other juristic person
- Share of profits or dividends, after withholding tax, paid out under the law governing petroleum income tax

Additionally, if you receive the following incomes below, enter the amount of income and detail of gains as follow:

- (1) Enter the total amount of share of profits or other similar benefits received from holding or possessing digital tokens.
- (2) Enter the total amount of gains received from transfer of cryptocurrencies or digital tokens.
- (3) Line 1: Enter the total income from the sale of units in Retirement Mutual Fund (RMF).

Line 2: Enter the total cost price of the sold units.

Line 3: Enter the gain from the sale in Line 1.

If you meet one of the following conditions, check the “Exempted” box and enter the gain from Line 3.

- You are at least 55 years old and must have purchased units of the RMF in at least 5 consecutive years including the year of the initial purchase. (Please note that you are required to purchase at least once a year. However, the law provides that you can take an interval between the purchases for a calendar year following the year of the latest purchase), or
- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in RMF, or
- In case of death of the holder.

Otherwise, check the “Not Exempted” box and enter non-exempted gain from Line 3.

In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and paying an additional tax. If you file the additional tax return within 31 March, there is no surcharge or penalty.

(4) Line 1: Enter the total income from the sale of units in Long Term Equity Fund (LTF).

Line 2: Enter the total cost price of the sold units.

Line 3: Enter the gain from the sale in Line 1.

If you meet one of the following conditions, check the “Exempted” box and enter the gain from Line 3.

- You have held the units in the LTF for at least 5 consecutive calendar years, or
- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in LTF, or
- In case of death of the holder.

● Otherwise, check the “Not Exempted” box and enter non-exempted gain from Line 3.

● In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and paying an additional tax together with applicable surcharge and penalty.

(5) Line 1: Enter total income from the sale of units in Super Savings Fund (SSF)/Super Savings Fund (Extra) (SSFEX).

Line 2: Enter the total cost price of the sold units.

Line 3: Enter the gain from the sale in Line 1.

If you meet one of the following conditions, check the “Exempted” box and enter the gain from Line 3.

- You have held the units in the SSF/SSFEX for at least 10 consecutive years, or
- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in SSF/SSFEX, or
- In case of death of the holder.

Otherwise, check the “Not Exempted” box and enter non-exempted gain from Line 3.

In addition, if you did not meet any condition above in the tax year and you have used the total purchase price as deduction in a previous tax year, you must make an adjustment by filing an additional tax return for that tax year and reporting the correct amount of income and paying an additional tax together with applicable surcharge and penalty.

(6) Line 1: Enter the total income from the sale of units in Thai ESG Fund.

Line 2: Enter the total cost price of the sold units.

Line 3: Enter the gain from the sale in Line 1.

If you meet one of the following conditions, check the “Exempted” box and enter the gain from Line 3.

- You have held the units in the Thai ESG Fund for at least 5 or 8 consecutive years (please read conditions of unit holding in No. 11 item 2.), or
- You obtain an official doctor’s opinion that you are incompetent to the extent that you are unlikely to be capable of engaging in an occupation for wages or profits sufficient to purchase a unit in Thai ESG Fund, or
- In case of death of the holder.

Otherwise, check the “Not Exempted” box and enter non-exempted gain from Line 3.

Total: Enter the sum of the balance from No. 3 item 1. to item 6. and include this amount in No. 11 item 1.

No. 4 Assessable Income Under Section 40 (5)

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 4 item 1.

Enter incomes and expenses from rental of property as follows:

(1) Line 1: Enter the total rent(s) of your houses, buildings, construction fixed to land, and floating house.

Line 2: You may choose to deduct allowable expenses from your rental income stated on Line 1 equal to:

1. 30% of your rental income stated on Line 1 by checking the “30 percent” box and entering the deduction amount which is equal to 30% of the total of rental income, **or**
2. the actual expenses by checking the “Actual” box and entering the total amount of expenses associated with the rental of property, as well as providing supporting documents

Note: If you sublet property, you can only deduct the rent that you pay to your landlord or actual expenses. You must also provide supporting documents in case you deduct actual expenses.

Line 3: Enter the balance (Line 1 minus Line 2)

(2) and (3)

Line 1: Enter rental income from property other than those stated in (1).

Line 2: If you received this type of income, you may take a deduction at a rate prescribed under the Revenue Code as follows:

- land used for agriculture 20%
- land not used for agriculture 15%
- vehicle 30%
- other property 10%

You may also choose to deduct your actual expenses from the rental income. If you do so, you must provide supporting documents to prove such expenses.

Example: If you received rent from rental of land used for agriculture, you must include it in your assessable income. You may take a deduction up to 20% of the rental income. (On Line 2, check the first box, specify the deductible percentage (20%), and enter the amount (the rental income multiplied by 20%)). However, if you sublet the land, you can only deduct the entire rent paid to your landlord. (Check the second box and specify the rent paid to the landlord)

Line 3: Enter the balance (Line 1 minus Line 2).

No. 4 item 2.

Line 1: Enter the total amount you received from a breach of a hire-purchase contract or a breach of an installment sale contract.

Note: Income from a breach of hire-purchase contract must include income and other benefits received since the day the contract was signed until the day the contract was breached.

Line 2: Enter allowable expenses equal to 20% of the income stated on Line 1.

Line 3: Enter the balance (Line 1 minus Line 2).

Total: Enter the sum of the balances from No. 4 item 1. to item 2. and include this total amount in No. 11 item 1.

No. 5 Assessable Income Under Section 40 (6)

If you received Section 40(6) income which is income from “liberal professions”, you have to include such income in your assessable income. Liberal professions include legal services, arts of healing, engineering, architecture, accounting services, and fine arts.

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 5 item 1.

Line 1: Enter income you received from practicing “arts of healing” such as physicians.

Line 2: If you select to deduct 60 percent of income stated on Line 1, check the “60 percent” box and enter the amount. If you select to deduct actual expenses incurred, check the “Actual” box and enter the amount.

Line 3: Enter the balance (Line 1 minus Line 2)

No. 5 item 2. and item 3.

Line 1: Enter income from liberal profession(s) other than arts of healing.

Line 2: If you select to deduct 30 percent of the income stated on Line 1, check the “30 percent” box and enter the amount. If you select to deduct actual expenses incurred, check the “actual” box and enter the amount.

Line 3: Enter the balance (Line 1 minus Line 2)

Note: Supporting documents to substantiate actual deduction must be provided in case of further audit has been undertaken.

Total: Enter the sum of balances from item 1. to item 3. (where applicable), and include this total amount in No. 11 item 1.

No. 6 Assessable Income Under Section 40 (7)

Income from contracts of work (Section 40(7) income) must be included in the assessable income. You are considered to receive this income if:

- You supply your own equipment *and* other materials which are essential for the work. Your employer does not provide them.
- You control the hours of work.
- The work can be either temporary or permanent.

To fill in this section, first, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

Line 1: Enter your income from all contracts of work that you received in the tax year.

Line 2: You may choose to deduct a fixed-rate expense by checking the “60 percent” box and entering 60% of the income stated in Line 1, or an actual expense by checking the “Actual” box and entering the actual expense necessarily incurred.

Balance: Enter the balance (Line 1 minus Line 2), and include this amount in No. 11 item 1.

Note: Supporting documents to substantiate actual deduction must be provided in case of further audit has been undertaken.

No. 7 Assessable Income Under Section 40 (8)

First, enter the 13-digit Taxpayer Identification Number of the payer of this type of income in the provided box.

No. 7 item 1. (1) – (4)

Line 1: Specify the type of income you received from the following activities:

- Business, commerce
- Agriculture
- Industry
- Transports

- Sale(s) of immovable property for commercial or profitable purposes.
- Others, apart from those mentioned in No.1 to 6.

Line 2: If you and your spouse both received income under Section 40(8) and are filing jointly, please specify the proportion of such income that belongs to you and your spouse in percentage. The default proportion is 50% per person.

Line 3: You may deduct a fixed-rate expense or an actual expense necessarily incurred from the sale. Enter the deductible expenses by applying the following calculation:

- If you choose a fixed-rate deduction, check the “Percent” box and enter the rate as shown in Table A (See Appendix).
- If you choose to deduct an actual expense, check the “Actual” box and enter the actual expense.

Balance: Enter the balance (Line 1 minus Line 2)

Note: Supporting documents to substantiate actual deduction must be provided in case of further audit has been undertaken.

No. 7 item 2.

Enter the total amount you received as a share of profits or other benefits from the mutual fund under the Announcement of the National Executive Council in this tax year.

Note: Do not enter the amount if you select to pay tax on this amount at the rate of 10%. If you select to include this amount, you must include the entire amount. Partial inclusion is not allowed.

No. 7 item 3.

Enter income from sale(s) of inherited immovable property or sale(s) of immovable property acquired NOT for commercial or profitable purposes in this section. Leave this section blank if you choose NOT to include this income with other assessable income in tax calculation. (See No. 8).

(1) If you received income from sale(s) of inherited property or property gratuitously transferred to you and you choose to include such income in the tax computation in this tax return, please follow the following steps:

Line 1: Enter income from the sale(s).

Line 2: Enter allowable expenses equal to 50% of the income stated in Line 1.

Balance: Enter the balance (Line 1 minus Line 2)

(2) If you received income from sale(s) of immovable property NOT for commerce or profits, and only in the case where you opt to include the income in the tax computation in this tax return.

Line 1: Enter income from the sale(s).

Line 2: You may choose to deduct a fixed-rate deduction by entering X% of the income stated in Line 1, where the deduction is based on number of years of holding as shown in the table below, or an actual expense deduction by entering the actual expenses necessarily incurred. Supporting documents to substantiate actual deduction must be provided in case of further audit has been undertaken.

Years of holding*	1	2	3	4	5	6	7	≥8
Deduction (%)	92	84	77	71	65	60	55	50

*The term “number of years of holding the property” means the number of years starting from the year of the acquisition of ownership or possessory right in an immovable property to the year of the transfer of such ownership or possessory right. A period exceeding 10 years shall be treated as 10 years only, and a fraction of a year shall be counted as 1 year.

No. 7 item 4.

Taxpayer has an option to include the non-exempted amount as followings in calculation with other income:

- (1) Deemed Income from a transfer of ownership or possessory right in immovable property without consideration to a legitimate child, not including an adopted child, only the amount that exceeds 20 million baht in the tax year
- (2) Income from a moral sponsorship or from gift from an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 20 million baht in the tax year
- (3) Income from a moral sponsorship or from gift from a person that is not an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 10 million baht in the tax year

Total: Enter the sum of balances from No. 7 item 1. – item 4. and include this amount in No.11 item 1.

Necessary and Reasonable Actual Expense Incurred for Section 40 (3), (5), (6), (7), or (8) Income

Please list actual expenses in connection to Section 40 (3), (5), (6), (7), and (8) income in the appropriate boxes.

No. 8 Income from sale of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income

At the time you transferred your immovable property at the Department of Lands, the officer would withhold personal income tax using a fixed-rate deduction. You may choose to include or NOT to include income from the transfer with other income in the tax computation in this return. If you choose to include such income, refer to No. 7 item 3.

However, if you choose NOT to include the incomes in the tax computation with other incomes in this return, and you wish to claim necessary and reasonable expenses instead of a fixed-rate deduction, fill in information in this part. In this case, supporting documents to substantiate necessary and reasonable expenses must be provided in case of further audit has been undertaken.

How to fill in the information in No. 8

1. Enter income from the sale(s) in **1** (The amount to be entered is the official appraised value determined by the Department of Lands, NOT the amount you actually received from the sale(s).).
2. Enter actual expenses necessarily incurred in the sale(s) of the property in **2**.
3. Enter number of years of holding the property
4. Enter the amount of tax payable in **3**. Please refer to the following formula for tax payable calculation:

$$\begin{array}{lcl} \text{Income from the sale(s)} & \mathbf{1} & \\ \text{Minus necessary and reasonable expenses} & \mathbf{2} & = \text{XXXXXXXXXX} \\ \text{Divided by number of years of holding the property} & & = \text{XXXXXXXXXX} \quad (\text{Result A}) \end{array}$$

Apply the following progressive tax rate to **Result A** to get **Result B** (not entitled to 150,000 baht exemption).

Net Income (baht)	Rate (%)	Amount of Tax
1 – 150,000	5	5% of the amount not over 150,000
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500 + 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 5,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 5,000,000	35	1,265,000 + 35% of the amount over 5,000,000

Result B X number of years of holding the property = tax payable to be filled in **3**

Note: Tax payable in the amount exceeding 20% of **1** is disregarded. In other words, if the result of tax payable is higher than 20% of **1**, enter 20% of **1** in **3**.

Enter income tax withheld when you sold the immovable property in **4**

In the last column, the number to be filled in is the result of **3** minus **4**, say Result C. If Result C is above 0, there is “tax payable” (an additional tax to be paid). On the contrary, if Result C is below 0, you have overpaid tax (refund to be filled in No. 11 item 17.).

In the last line, check the box that applies to you (Tax payable or Overpaid). Then, enter Result C in the box. The same amount should also be filled in No. 11 item 17.

No. 9 Income from gift

Taxpayer has an option to pay taxes at a rate of 5 percent on non-exempt income as follows:

1. Deemed Income from a transfer of ownership or possessory right in immovable property without consideration to a legitimate child, not including an adopted child, only the amount that exceeds 20 million baht in the tax year.
2. Income from a moral sponsorship or from gift from an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 20 million baht in the tax year.
3. Income from a moral sponsorship or from gift from a person that is not an ascendant, a descendant or a legitimate spouse, only the amount that exceeds 10 million baht in the tax year.

Note: In case of income from a sale or transfer of ownership or possessory right in immovable property acquired by inheritance, by way of gift, or other means, please download a form declaring details of the transfer of the ownership or possessory right in immovable property with or without consideration as applicable at www.rd.go.th > e-Form for Individuals.

No. 10 Amount of income opted to pay tax without including with other income

No. 10 is added to the tax return so that it can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Super Savings Fund (SSF) unit or Thai ESG Fund unit or Pension Insurance Premium.

No. 11 Tax Computation

To arrive at your tax payable or tax refund, No. 11 will help you through the calculation in numerical order.

There are two methods that can be used to calculate Personal Income Tax based on “net income” and “gross income”. Whichever method results in the higher amount of tax due, that method is applied.

(1) Computation of Net-Income Tax

In computing tax liability by using the Net-Income Tax method, a taxpayer has to take into account all assessable income arising in a tax year. The next step is to deduct the deductible expenses from assessable incomes. Allowances are then to be deducted in accordance with the taxpayer’s circumstances. The last step is to subtract any qualified charitable contribution within the limit specified by law. Then, the progressive tax rates will be applied to any income left from all deductions.

(2) Computation of Gross-Income Tax

If you have assessable income other than employment income (Section 40(1)) more than 120,000 baht in the tax year, you are not only required to compute your personal income tax liability using the Net-Income Tax method in (1), but also required to use the Gross-Income Tax method as follows:

$$\text{Assessable Gross Income} \times 0.005 = \text{Tax Liability}$$

No. 11 item 1. Income after deduction of expenses

The first step is to deduct all tax deductible expenses from your assessable income. If you have completed No. 1 to No. 7, please enter the result in No. 11 item 1.

No. 11 item 2. Less allowance, etc.

Enter the amount of total allowances that you are entitled to claim, using the last item from Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment or, the ภ.ง.ด.90 Attachment - Joint Filing (the last item from Allowance(s) and Exemption(s) after Deduction of Expense(s)). For your reference, the new tax allowances for the tax year 2024 are provided below.

The purchase of goods and services under “Easy E-Receipt”

- You are eligible to deduct the actual amount of domestic purchases of goods and services up to a maximum of 50,000 Baht, from VAT registrants that issues e-tax invoice or non-VAT registrants that issues e-receipt. This applies to expenses incurred between January 1 and February 15, 2024.
- For domestic purchases from non-VAT registrants. The eligible items must be:
 - Books newspapers, magazines (both hard copies and e-books).
 - One Tambon One Product (OTOP) goods registered with the Department of Community Development
- The following goods and services are excluded from this deduction:
 - liquor, beer or wine
 - Tobacco or cigarettes
 - Fuel and gas for vehicles.
 - Vehicles such as automobiles, motorcycles, and boats
 - Utility bills including such as water, electricity, telephone carrier and internet service fee
 - Services fees with service agreements and service recipients can use such services beyond the specified period (January 1 to February 15, 2024)
 - Non-life insurance premiums

This shall be done in accordance with the criteria, methods, and conditions as prescribed by the applicable Notification of the Director-General of the Revenue Department on Income Tax No.443 dated December 21, 2024.

The purchase of Thai ESG Fund unit

This allowance has been in effect since the previous tax year, in accordance with Ministerial Regulations No. 390 (2023), which amended Ministerial Regulations No. 126 (1966). However, the Revenue Department has issued Ministerial Regulations No. 395 (2024) to update the conditions of the allowance as follows:

- You are eligible to deduct for the purchase of units of any Thai ESG Funds as follow:

Purchase Period	Deductible purchase amount	Holding conditions
From November 21, 2023 to December 31, 2023	up to 30% of assessable income but not exceeding 100,000 baht	The purchased units must be held for at least 8 consecutive years from the date of purchase, except for redemption due to disability or death.
From January 1, 2024 to December 31, 2026	up to 30% of assessable income, capped at 300,000 baht	The purchased units must be held for at least 5 consecutive years from the date of purchase, except for redemption due to disability or death.
From January 1, 2027 to December 31, 2032	up to 30% of assessable income but not exceeding 100,000 baht	The purchased units must be held for at least 8 consecutive years from the date of purchase, except in cases of redemption due to disability or death.

- Deductions can only be claimed in the year of purchase.

- The purchases must be made by an individual only, excluding non-registered ordinary partnership, group of persons, or undivided estate.
- In the case of failure to comply with conditions, you must add back deductions and pay additional tax in the year of exemption use, along with a surcharge calculated from the original filing date to the date of filing the amended return.
- Capital gains from non-compliant redemption must be calculated through a First In, First Out (FIFO) method.
- You are required to notify the asset management company (AMC) where you purchased your Thai ESG units of your intention to apply for income tax exemption. The AMC will then submit your investment data electronically to the Revenue Department by January 15th of the following year.
- In case you transfer investment units from one Thai ESG Fund, entirely or partially to another Thai ESG Fund, whether it be to one or multiple funds, the transfer must be made within 5 business days from the day following the receipt of transfer instructions. This then will be considered as continuous holding of the investment units. The Thai ESG Fund receiving the transfer instruction must issue a certificate of investment unit transfer to the transferring fund, which serves as evidence and can be assessed by authorized official. The certificate may be prepared in Thai or English. If prepared in a foreign language, a Thai translation must be provided along with the document. It should use Thai or Arabic numerals, and the signatory's name of issuer, either with a rubber stamp or printed. Alternatively, a scanned signature is acceptable.
- You are required to deduct the tax-exempt income from their assessable income according to Section 40 of the Revenue Code. Once deductions have been made according to Sections 42 Bis through 46 of the Revenue Code, this allowance shall be effective from November 21, 2023, until December 31, 2032, in accordance with the Ministerial Regulations No. 390 (2023) and No. 395 (2024).

This shall be done in accordance with the criteria, methods, and conditions as prescribed by the applicable Notification of the Director-General of the Revenue Department on Income Tax No.442 dated December 20, 2024 and No.454 dated January 2, 2025.

Construction cost for building a new residential property paid to a contractor who is a VAT registrant

You are eligible for an income tax exemption for costs incurred in constructing a new residential property if you are individual who are liable to pay personal income tax (excluding ordinary partnerships or groups of persons that are not legal entities). The details are as follows:

- You can claim a tax exemption for costs incurred in constructing a new residential property with a contractor who is a VAT-registered business.
 - The exemption is 10,000 baht for every 1,000,000 baht of actual construction costs, up to a maximum of 100,000 baht per property.
 - The exemption applies to one property only.
 - The contractor must not be engaged in the business of selling real estate for trade or profit and subject to specific business tax under Section 91/2(6) of the Revenue Code.
 - Contracts for land purchases must be separate from contracts for constructing the residential property.
 - The construction contract must be executed, and construction must begin between April 9, 2024, and December 31, 2025. Stamp duty must be paid electronically.
 - The allowance applies only to the construction of new residential buildings. It does not include renovations, extensions, modifications, repairs, or demolition.
- If multiple individuals jointly sign the construction contract, the tax exemption is divided equally among all individuals.
 - Married Couples: If one spouse earns income, the exemption is granted to that spouse for up to 10,000 baht for every 1,000,000 baht spent, with a maximum of 100,000 baht.
 - If both spouses earn income and file separately/file separately and submit only income under Section 40(1) of the Revenue Code, each can claim up to 10,000 baht for every 1,000,000 baht spent, with a maximum of 100,000 baht for one contract.
 - If both spouses combine their income for tax filing, the allowance is calculated jointly but cannot exceed 100,000 baht for one contract.
- You must provide the following documents for verification.
 - A tax invoice issued under Section 86/4 of the Revenue Code, indicating construction costs.
 - A construction contract for the residential property.

- A construction permit or notification of construction under building control laws.
- The exempted amount can be deducted from assessable income under Section 40 of the Revenue Code after deducting other expenses under Sections 42 bis to 46.
- The exemption applies in the tax year in which the construction is completed. The completion date is determined based on the completion date stated in the construction contract, the construction permit, or the notification of construction completion, whichever is later.
- If you fail to meet the stipulated criteria, methods, and conditions, you will lose the tax exemption. You must pay additional tax for the year the exemption was claimed and pay a surcharge under Section 27 of the Revenue Code.

This allowance is governed by Ministerial Regulation No. 393 (2024) and the Director-General's Notification on Income Tax No. 445, dated June 24, 2024.

Domestic tours

You are eligible to deduct the actual amount of domestic expense for travel to a secondary tourism province, up to a maximum of 15,000 baht, for payments made between May 1, 2024, and November 30, 2024. Eligible expenses include:

- Service fees paid to travel agents registered under the law governing travel agents and tour guides. These agents must be VAT registrants.
- Accommodation costs paid to VAT registrants operating:
 - Hotels registered under hotel law,
 - Thai homestay operators, or
 - Other accommodations.

All payments must be made to VAT registrants issuing e-tax invoices and must comply with the criteria, methods, and conditions prescribed by the Director-General.

Home repair expenses (due to flooding between August 16, 2024, and December 31, 2024)

You (excluding ordinary partnerships or groups of persons that are not legal entities) may claim a tax deduction for repair costs of real property. This allowance applies to the actual amount paid for the repair of buildings, materials, or equipment used to repair structures, assets installed within the property or land where the building is located, or the repair of condominium units and their attached assets. The

eligible expenses must have been incurred between August 16, 2024, and December 31, 2024, and the total deduction is capped at 100,000 baht. You must follow the following conditions are met:

- The property must have been damaged by floods between August 16, 2024, and December 31, 2024. It must be located in an area declared by the government as a disaster-affected zone or an emergency assistance zone.
- You must own, lease, or use the property for residential purposes, business operations, or other uses.
- If you paid repair costs for more than one property, the total repair expenses across all properties must be combined for the purpose of this allowance.

This deduction must comply with the methods and conditions specified by the Director-General of the Revenue Department on Income Tax No. 452, dated December 25, 2024.

Vehicle repair expenses (due to flooding Between August 16, 2024, and December 31, 2024)

You (excluding ordinary partnerships or groups of persons that are not legal entities) may claim a tax deduction for vehicle repair costs, including the cost of materials or equipment used for repairing vehicles under the laws governing vehicles or land transportation. This includes repairs for cars, motorcycles, or accessories and amenities within the vehicle, provided that the expenses were incurred between August 16, 2024, and December 31, 2024. The total amount of expenses eligible for deduction is capped at 30,000. The following conditions must be met:

- The vehicle or its accessories and amenities must have been damaged by flooding while located in an area declared by the government as a disaster zone or an emergency assistance area.
- You must be the legal owner or a lessee of the vehicle under a hire-purchase agreement.
- If you paid repair costs or purchases materials or equipment for repairing more than one vehicle, the repair costs for all vehicles must be combined when calculating the total deduction.

All deductions must comply with the procedures and conditions prescribed by the Director-General of the Revenue Department on Income Tax No. 453, dated December 25, 2024.

No. 11 item 3. Balance (No. 11 item 1. minus No. 11 item 2.)

Please fill in the result of No. 11 item 1. minus No. 11 item 2. in No. 11 item 3.

No. 11 item 4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10% of No. 11 item 3.)

Public Hospital

If you have donated to support a public hospital, you may be entitled to a deduction. The qualified amount shall be filled in this line. A qualified donation is subject to the following conditions:

The donation must be made to a public hospital regulated by;

- Government agencies according to Government Administration Act;
- Public Educational institution;
- Public organization;
- State enterprise owned by government or government business unit;
- Local government organization;
- Other government agencies;
- Thai Red Cross.

A qualified amount of deduction is as follows:

- Twice the actual amount donated, and
- 2. When combined with the amount donated under No. 11 item 4., the maximum amount is 10% of No. 11 item 3.

If you are claiming for this deduction, evidence from public hospital(s) must be retained in order to prove your donation.

Donations must be done only through the e-Donation system.

1. Donations made through e-Donation from January 1, 2023 to December 31, 2024 in accordance with the conditions prescribed in Royal Decree (No.771) and the applicable Notification of the Director-General of the Revenue Department (No.49) dated August 29, 2023.

Donations must be made to

- Thai Red Cross
- Bhadra Maharajanusorn Charity under the Royal Patronage
- Siriraj Foundation
- Chulabhorn Foundation
- Phramongkutklao Hospital's Foundation under Her Royal Highness Princess Maha Chakri Sirindhorn's Patronage

- Hospital for Tropical Diseases Foundation
- The Foundation for Cancer Care Siriraj Hospital
- Rajavithi Hospital Foundation
- Somdech Phra Pinklao Foundation
- Somdechphranangchao Sirikit Hospital Foundation under the Royal Patronage of the Royal Thai Navy
- Suandok Hospital Foundation of Chiang Mai University's faculty of medicine
- The Foundation Supporting the Neurological Institute
- The Children's Hospital Foundation

A qualified amount of deduction is as follows:

- Twice the actual amount donated, and
- When combined with the amount donated under No. 11 item 4., the maximum amount is 10% of No. 11 item 3.

2. Donations made to the Metrology System Development Fund, the Public Health System Development Fund, the Science and Technology Development Fund, or the Fund to Support Science, Research and Innovation from January 1, 2023 to December 31, 2025, pursuant to the Royal Decree (No.770) and the applicable Notification of the Director-General of the Revenue Department. A qualified amount of deduction is as follows:

- Twice the actual amount donated, and
- When combined with the amount donated under No. 11 item 4., the maximum amount is 10% of No. 11 item 3.

3. Donations made to the Equitable Education Fund from January 1, 2024 to December 31, 2028, pursuant to the Royal Decree (No.782) and the applicable Notification of the Director-General of the Revenue Department (No.53) dated April 30, 2024. A qualified amount of deduction is as follows:

- Twice the actual amount donated, and
- When combined with the amount donated under No. 11 item 4., the maximum amount is 10% of No. 11 item 3.

4. Donations made to the Sports Authority of Thailand, the Provincial Sports Committee, the Provincial Sports Associations, the Sports Associations of Thailand, the National Sports Development Fund, or Department of Physical Education from January 1, 2023 to December 31, 2024, pursuant to the Royal Decree (No.772) and the applicable Notification of the Director-General of the Revenue Department (No.51) dated September 14, 2023. A qualified amount of deduction is as follows:

- Twice the actual amount donated, and
- When combined with the amount donated under No. 11 item 4., the maximum amount is 10% of No. 11 item 3.

5. Donations made through e-Donation from July 26, 2022 to December 31, 2024 in accordance with the conditions prescribed in Royal Decree (No.756) and the applicable Director-General Announcement (No.45) dated November 14, 2022. Such donations must be made to

- Chaipattana Foundation
- The Information Technology Foundation under the Initiative of Her Royal Highness Princess Maha Chakri Sirindhorn
- Ramathibodi Foundation under Her Royal Highness Princess Maha Chakri Sirindhorn's Patronage

A qualified amount of deduction is as follows:

- Twice the actual amount donated, and
- When combined with the amount donated under No. 11 item 4., the maximum amount is 10% of No. 11 item 3.

6. Donations made to educational institutions. Such donations must be made through e-Donation during January 1, 2022 to December 31, 2024, in accordance with Royal Decree (No.768), and the applicable Director-General Announcement (No.50) dated September 12, 2022.

“Educational Institution” means

- Public educational institution
- Private educational institution under the law on private school, excluding non-formal school under the law on private school.
- Higher education institution under the law on higher education institution

- Educational institution established in Thailand in accordance with treaties or agreements between the Royal Thai Government and the United Nations.
- Higher education institution which the Board of Committees formed by virtue of Order of the Head of the National Council for Peace and Order No.29/2560, in accordance with Royal Decree (No.655).
A qualified amount of deduction is as follows:
 - Twice the actual amount donated, and
 - When combined with the amount donated under No. 11 item 4., the maximum amount is 10% of No. 11 item 3.

Other donations

There are other donations that can be claimed twice the actual amount donated, such as the donations under the following Royal Decree:

1. Donation made to support educational institutions to provide book supplies or electronic media to encourage reading in accordance with the conditions in Royal Decree (No. 515)
2. Expenses made for providing support to Persons with Disabilities in accordance with the Empowerment of Persons with Disabilities Act and Royal Decree (No. 499)
3. Donations made to Fund for Development of Teachers, Faculty Staff and Educational Personnel in accordance with the conditions in Royal Decree (No. 520)
4. Donations made to local administration and Child Development center in accordance with the conditions in Royal Decree (No. 526)
5. Donations made to Career Development Project and activities related to children's rehabilitation held by Youth Detention Center or Juvenile Vocational Training Center in accordance with the conditions in Royal Decree (No. 541)

No. 11 item 5. Balance (No. 11 item 3. minus No. 11 item 4.)

Please fill in the result of No. 11 item 3. minus No. 11 item 4. in No. 11 item 5.

No. 11 item 6. Less other donation (not exceeding 10 percent of No. 11 item 5.)

1. Donations made to a Social Enterprise in accordance with the criteria, methods, and conditions prescribed by the Director-General of the Revenue Department. A qualified amount of deduction is as follows:

- The actual amount donated, and

- When combined with the amount donated under No. 11 item 6., the maximum amount is 10% of No. 11 item 5.

If you are claiming for these deductions, evidence must be retained in order to prove your donation or expenses.

2. Donations made to the Community Forest Associations supporting of reduction in Global Warming from January 1, 2023 to December 31, 2027, in accordance with the conditions under the Royal Decree (No.761) and the applicable Notification of the Director-General of the Revenue Department (No.434) dated April 28, 2023. A qualified amount of deduction is as follows:

- The actual amount donated, and
- When combined with the amount donated under No. 11 item 6., the maximum amount is 10% of No. 11 item 5.

3. For other charitable donations, you may be entitled to a deduction. A qualified charitable donation must be made to one of the following institutions:

- Temples,
- Thai Red Cross Society,
- Public hospitals,
- Educational institutions (public or private),
- Government agencies (for the donation to the nation's natural disaster victims),
- Charitable institutions, government employee welfare, or funds, etc. as prescribed by the Ministry of Finance.

The qualified amount is:

- The actual amount you donated, and
- The maximum amount is 10% of No. 11 item 5.

No. 11 item 7. Net income

Please fill in the result of No. 11 item 5. minus No. 11 item 6. in No. 11 item 7. This is your "net income".

The progressive tax rate will be applied to the net income to determine your income tax.

No. 11 item 8. Tax computed on income from No. 11 item 7.

Please refer to the section “(1) Computation of Net-Income Tax” above on how to compute tax based on net income from No. 11 item 7. using the following personal income tax rate:

Net Income (baht)	Rate (%)	Amount of Tax
1 – 150,000	Exempted	-
150,001 – 300,000	5	5% of the amount over 150,000
300,001 – 500,000	10	7,500 + 10% of the amount over 300,000
500,001 – 750,000	15	27,500 + 15% of the amount over 500,000
750,001 – 1,000,000	20	65,000 + 20% of the amount over 750,000
1,000,001 – 2,000,000	25	115,000 + 25% of the amount over 1,000,000
2,000,001 – 5,000,000	30	365,000 + 30% of the amount over 2,000,000
Exceeding 5,000,000	35	1,265,000 + 35% of the amount over 5,000,000

Please fill in the result in No. 11 item 8.

No. 11 item 9. Tax computed from assessable income of 120,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under No. 11 item 1. to 7.

If your gross assessable income, excluding employment income, is 120,000 baht or above in the tax year, your tax payable is the greater of No. 11 item 8. or No. 11 item 9. The tax on gross income is a flat-rate tax on your assessable income before deducting any expenses or allowances.

Add up your assessable income (before taking any deductions) from the following boxes:

- No. 1 item 3. (Do not include No. 1 item 1.)
- No. 2 item 1. – item 2.
- No. 3 item 1. – item 6.
- No. 4 item 1. and item 2.
- No. 5 item 1. – item 3.
- No. 6
- No. 7 item 1. – item 4.

Multiply the combined amount of assessable income by 0.005. The result should then be filled in No. 11 item 9. If the result is less than 5,000 baht, your tax payable is the amount in No. 11 item 8.

Note: For income received in the Temporary Special Development Area (please refer to No. 11 item 11. in this instruction), you may choose to pay flat-rate tax of 0.1%. If so, please do not include such income in the tax calculation methods described above.

No. 11 item 10. Tax payable

As stated above, your tax payable may be taxed on gross income if the following conditions apply:

- Your total combined assessable income is at least 120,000 baht, and
- The amount you filled in No. 11 item 9. is at least 5,000 baht, and
- The amount you filled in No. 11 item 9. is higher than the result in No. 11 item 8.

If tax on gross income applies to you, please fill in the amount of No. 11 item 9. in No. 11 item 10. Otherwise, please fill in the amount in No. 11 item 18.

No. 11 item 11. Tax payable from the form “Income Declaration in Temporary Special Development Area...”

If you have earned income in Temporary Special Development Area, you may choose to pay flat-rate tax of 0.1% on assessable income earned. If so, such income shall not be filled in No. 1 to No. 8 but it should be filled in the “Income Declaration in Temporary Special Development Area” for income derived in Temporary Special Development Area, instead. The final tax calculated in that form must be filled in No. 11 item 11.

Temporary Special Development Area is the following provinces:

1. Narathiwat
2. Pattani
3. Yala
4. Songkhla (only in the following districts: Chana, Na Thawi, Saba Yoi, and Thepha)
5. Satun

No. 11 item 12. Total tax payable

Add up the amount in No. 11 item 10. and No. 11 item 11. and enter the result.

No. 11 item 13. Less withholding tax, tax credit and tax paid in accordance with ภ.ง.ด. 93 and ภ.ง.ด. 94

When you received income during a tax year, the law requires the payer to withhold income tax for some types of income. In some countries, this is called “pay as you go” or “pay as you earn”. In Thailand, it is called “withholding tax”. The payer is also required to issue you a withholding tax certificate similar to this form below.

If the payer refused to issue a withholding tax certificate, the payer is subject to a criminal penalty. You may receive many withholding tax certificates if you have received income from different payers. The form could inform you how much income tax was withheld. The withholding tax can be used as a tax credit.

1. Income tax that you have paid using ภ.ง.ด. 94 (half year filing).
2. Income tax that you have paid using ภ.ง.ด. 93 (advanced filing).
3. Dividend tax credit (only in the case that you have filled in No. 3 item 5. and item 6. The amount is the same amount in No. 3 item 6.

Please add up all the creditable tax in No. 11 item 13. This amount will then be deducted from your tax payable in No. 11 item 12. You will have to provide documents to the Revenue Department to prove the amount of withholding tax.

No. 11 item 14. Tax payable or tax overpaid

Enter the result of No. 11 item 12. minus No. 11 item 13. Then check the box that applies to you. Check the box "Payable" if the result is higher than zero. Check the box "Overpaid" if the result is below zero.

No. 11 item 15. Tax payable or tax overpaid from No. 8 (if any)

If applicable, enter the amount from No. 8 and check the box that applies to you.

No. 11 item 16. Total tax

- If in both No. 11 item 14. and item 15., you have checked the box "Payable", check the box "Payable" in No. 11 item 16. as well. Then, enter the result of No. 11 item 14 added by No. 11 item 15.
- If in both No. 11 item 14. and 15., you have checked the box "Overpaid", check the box "Overpaid" in No. 11 item 16. as well. Then, enter the result of No. 11 item 14. added by No. 11 item 15.
- If the status in No. 11 item 14. and No. 11 item 15. are different (one "Payable" and one "Overpaid"), subtract the amount of the overpaid one from the amount of the payable one and fill in the result in No. 11 item 16.. If the result is above zero, check the box "Payable" in No. 11 item 16. If, however, the result is below zero, check the box "Overpaid".

No. 11 item 17. Plus additional tax payable from No.9 (if any)

Enter the total tax amount in No. 9 (if any).

No. 11 item 18. Plus additional tax payable from the Attachment Form (if any)


If you received severance pay (a lump sum paid by the employer due to the termination of an employment contract) and your employment lasted for at least 5 years, you may choose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91 form. If you have done so, please fill in the amount of tax payable from



6. in the Attachment Form (if any) in No. 11 item 18.

No. 11 item 19. Less tax overpaid from the Attachment Form (if any)

On the other hand, if you received severance pay and chose NOT to include this amount as part of your Section 40(1) income and calculate tax separately for this amount in the Attachment of ภ.ง.ด.90/ภ.ง.ด.91

form and there was tax overpaid, please fill in the amount of tax overpaid from  7. in the Attachment Form in No. 11 item 19..

No. 11 item 20. Less tax calculated from previous filing (in case of additional filing)

In the case of additional filing, please specify the type of tax return you previously filed by checking the box “ภ.ง.ด.90” or “ภ.ง.ด.91”. Then, fill in the amount of tax previously paid from that filing in No. 11 item 20.

No. 11 item 21. Tax payable/overpaid

If the result in No. 11 item 16. is tax payable, please do the following:

Amount in No. 11 item 16. + Amount in No. 11 item 17. (if any) + Amount in No. 11 item 18. (if any) – Amount in No. 11 item 19. (if any) – Amount in No. 11 item 20. (if any) = Result A

However, if the result in No. 11 item 16. is tax overpaid, please do the following:

Amount in No. 11 item 17. (if any) + Amount in No. 11 item 18. (if any) - Amount in No. 11 item 16. - Amount in No. 11 item 19. (if any) - Amount in No. 11 item 20. (if any) = Result A

If **Result A** is greater than or equal to zero, check the box “Payable” and fill in the amount of **Result A** in No. 11 item 21. Otherwise, check the box “Overpaid” and fill in the absolute amount of **Result A** in No. 11 item 21., instead.

No. 11 item 22. Add surcharge (if any)

Enter the amount of surcharge (if any) of 1.5% per month (fraction of a month equals a month) of the total tax due.

No. 11 item 23. Total Tax payable/overpaid

Enter the sum of No. 11 item 21. and No. 11 item 22.

WHEN, WHERE & HOW TO FILE & PAY TAX DUE?

(A) WHEN TO FILE?

For incomes received in the tax year, you must file ภ.ง.ด.90 and pay tax (if any) during the period from January 1, to March 31, 2025, within the official office hours. (For e-Filing, the deadline for filing is April 8, 2025).

(B) WHERE TO FILE?

You may file ภ.ง.ด.90 according to one of the following methods:

1. File the return at an Area Revenue Branch Office.
2. If you are a resident of Bangkok, you can file a tax return by registered mail attaching a bank check (type b, c or d which will be described below) or money order for the amount of total tax payable. The registered mail should be addressed to

**“Finance and Revenue Management Division, the Revenue Department
Revenue Department Building 6th Floor 90 Soi Phaholyothin 7
Phaholyothin Road, Phaya Thai, Phaya Thai, Bangkok 10400”**

Tax returns shall be mailed during the period from January 1 to March 31, 2025 only. The filing date is the date stamped by the postal office. The Revenue Department will mail back a receipt to taxpayers via registered mail.

(C) HOW TO PAY TAX DUE?

1. Electronic card: The card owner shall be liable for electronic card fee(s) at any Area Revenue Branch Office except:

- (1) Area Revenue Branch Office in Uthai Thani Province which is Huai Khot Area Revenue Branch Office
- (2) Area Revenue Branch Office in Trat Province which is Ko Kut Area Revenue Branch Office
- (3) Area Revenue Branch Offices in Kanchanaburi Province which are Si Sawat Area Revenue Branch Office and Sai Yok Area Revenue Branch Office
- (4) Area Revenue Branch Office in Chiang Rai Province which is Mae Fa Luang Area Revenue Branch Office
- (5) Area Revenue Branch Office in Udon Thani Province which is Na Yung Area Revenue Branch Office

(6) Area Revenue Branch Office in Khon Kaen Province which is Waeng Yai Area Revenue Branch Office

(7) Area Revenue Branch Office in Sakon Nakhon Province which is Phon Na Kaeo Area Revenue Branch Office

(8) Area Revenue Branch Offices in Pattani Province which are Panare Area Revenue Branch Office, Thung Yang Daeng Area Revenue Branch Office, Mai Kaen Area Revenue Branch Office, Kapho Area Revenue Branch Office, Mae Lan Area Revenue Branch Office, and Mayo Area Revenue Branch Office

(9) Area Revenue Branch Offices in Narathiwat Province which are Chanae Area Revenue Branch Office and Cho-airong Area Revenue Branch Office

(10) Area Revenue Branch Offices in Yala Province which are Than To Area Revenue Branch Office and Kabang Area Revenue Branch Office

2. Money order.

If you are a resident of Bangkok and you are filing a tax return by registered mail. Please attach with the return and a money order for the amount equal to the amount of tax payable. You cannot deduct any fees from the amount of tax payable. The money order shall be sent to:

**“Finance and Revenue Management Division, the Revenue Department
P.O. Box Ministry of Finance”**

3. Other electronics methods prescribed by the Revenue Department.

4. Paying tax in installments.

If the amount of tax payable is at least 3,000 baht, you may request to pay tax in 3 equal installments:

Installments	Due date	Payment requirements
1 st	March 31	1/3 of the amount of tax payable upon filing ภ.ง.ด. 90 tax return
2 nd	April 30	1/3 of the amount of tax payable
3 rd	May 31	1/3 of the amount of tax payable

You will receive **บ.ร.35**, which outlines the installment details if you are paying tax in installments for the first time at an Area Revenue Branch Office. If you are paying in installments online for the first time, you will receive **บ.ร.อ.35** and an eight-day automatic deadline extension.

If you fail to pay any installments in time, you will be deprived of the right to pay tax in installments. Then you will be required to pay the total amount due along with surcharge.

CAUTION:

If tax payable is not paid within March 31, 2025 via branch or April 8, 2025 via electronics, a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due will be charged. A criminal fine for late filing and payment up to 2,000 baht may also be charged.

Appendix

Table A: Deductible Rate of Necessary and Reasonable Actual Expenses Incurred for Income under Section 40(8)

	Assessable incomes	Deductible Rate (%)
(1)	Performance of drama, movie film, radio or television performers, singers, musicians, professional sportsmen or performers for any kind of entertainment (a) for the portion not exceeding 300,000 baht (b) for the portion exceeding 300,000 baht (In total, the deduction shall not exceed 600,000 baht)	60 40
(2)	Sale of land on installment or sale of land by way of hire-purchase	60
(3)	Collection of commissions or charges from gambling, contest or games	60
(4)	Taking, development, printing or enlargement of photographs, movie films, including sale of accessories	60
(5)	Business of dockyard, shipyard or ship repair other than repair of machinery, mechanical devices	60
(6)	Shoe making and making of genuine leather or synthetic leather products, including sale of accessories	60
(7)	Tailoring, sewing, knitting, embroidering of clothing or other things, including sale of accessories	60
(8)	Making, decoration or repair of household furniture, including sale of accessories	60
(9)	Hotel or restaurant business or preparation of food or beverage for sale	60
(10)	Hair perming, cutting and styling or body styling	60

(11)	Making of soap, shampoo or cosmetics	60
(12)	Literature production	60
(13)	Trading in silverware, gold, precious metal alloys, diamonds, precious gems or other	60
(14)	Business of clinic under the law governing clinics, but only a clinic with patient beds for overnight stay, including medical treatment and sale of medicines	60
(15)	Stone milling or rock crushing	60
(16)	Forestry, rubber or perennial plantation	60
(17)	Transportation or provision of hired service by vehicle	60
(18)	Block and seal making, printing or binding of books, documents, including sale of accessories	60
(19)	Mining	60
(20)	Making of beverages under the law governing beverage tax	60
(21)	Making of ceramics, glazed wares, cement products or potteries	60
(22)	Generation or distribution of electricity	60
(23)	Ice making	60
(24)	Making of glue, starch glue or other similar articles and making of powder of various kinds other than cosmetics	60
(25)	Making of balloons, glass wares, plastic goods or finished rubber products	60
(26)	Laundry or dyeing	60
(27)	Sale of goods other than those listed in other items where the seller is not a manufacturer	60
(28)	Prizes received by horse owners from racing their horses	60

(29)	Acceptance of price of redemption for redeeming property sold with right of redemption or acquisition of absolute ownership in property sold with right of redemption	60
(30)	Rubber smoking, making of rubber sheets or other kinds of rubber which are not finished rubber products	60
(31)	Leather tanning	60
(32)	Making of sugar or sugar molasses	60
(33)	Fishery	60
(34)	Sawmill business	60
(35)	Oil refinery or extraction	60
(36)	Sale by way of hire-purchase of movable properties not falling under Section 40 (5) of the Revenue Code	60
(37)	Rice mill business	60
(38)	Agriculture in the category of seasonal plant and grain farming	60
(39)	Tobacco steaming or curing	60
(40)	Raising of all kinds of animals, including sale of by-products	60
(41)	Animal slaughter for sale, including sale of by products	60
(42)	Salt farming	60
(43)	Sale of ships or vessels of six tons or over, steamers or motor boats of five tons or over or floating rafts	60
(44)	For other types of income, please deduct actual expense.	

Example of tax computation for 31.3.90 filing

- In the tax year 2024, Mr. A received salary in the amount of 70,000 baht per month. He also received royalties in the amount of 200,000 baht.
- Mr. A has a wife who has no income and two children. His first child was born in 2014. The second child was born in 2018. He paid life insurance premiums in the amount of 90,000 baht in July 2024. In 2024, he also paid residence mortgage loan interest to a bank in Thailand in the total amount of 130,000 baht.

(1) Computation of Net-Income tax

Total 40 (1) income received	=	70,000 x 12	=	840,000	baht
Total 40 (3) income received	=		=	200,000	baht
<u>Less</u> expense (50 % but not exceeding 100,000 baht)	=		=	100,000	baht
<u>Less</u> expense (50 % but not exceeding 100,000 baht)	=		=	100,000	baht
Balance	=		=	840,000	baht
<u>Less</u>					
Personal allowance	=		=	60,000	baht
Spouse allowance	=		=	60,000	baht
Child allowance (1 st child)	=		=	30,000	baht
Child allowance (2 nd child)	=		=	60,000	baht
Life Insurance Premium	=		=	90,000	baht
Interest paid on mortgage loan	=		=	100,000	baht
Net income	=		=	440,000	baht

Tax computed on income

$$((300,000 - 150,000) \times 5\%) + (140,000 \times 10\%) = 21,500 \text{ baht}$$

- Since Mr.A has a taxable income other than income under 40 (1), he is required to make a tax calculation at a rate of 0.5% of total taxable income earn excluding income under 40 (1) as follows:

(2) Computation of Gross-Income Tax

$$\text{Tax payable} = 200,000 \times 0.005 = 1,000 \text{ baht}$$

Since Computation of Net-income Tax method results in higher tax due than the Computation of Gross-Income Tax method, tax payable for Mr. A is 21,500 baht in this case.