

Guide to

Personal Income Tax Return 2024
(ภ.ง.ด.91)

For taxpayers who received income from employment only

The Revenue Department, Thailand

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Guide to Personal Income Tax Return 2024 (ภ.ง.ด.91)

This tax return is for taxpayers who received income from employment only in the tax year 2024 (from January 1 to December 31, 2024).

The ภ.ง.ด.91 is available for download at www.rd.go.th You may file ภ.ง.ด.91 by postal mail or in person at your Area Revenue Branch Office. Alternatively, you can file ภ.ง.ด.91 electronically at www.rd.go.th and are qualified for an eight-day automatic deadline extension.

The guide has been through the following significant changes:

- 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.91?

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

1. An individual
2. A deceased

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” for tax purposes 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 120,000 baht in the tax year.
- (2) You were married and your income combined with that of your spouse exceeded 220,000 baht in the tax year.

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 1 January 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.91 – Taxpayer’s Details

On the top left corner of ภ.ง.ด.91, 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.
- Your title and first name (in capital letters)
- Your middle name and surname (in capital letters)
- Your current mailing address
- Check the “Regular Filing” box if this form is your first 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)

- 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 income and is filing jointly, check box (1).
 - If your spouse has income and is filing separately, check box (2).
 - If your spouse has no income, check box (3).
- 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. 91 Attachment-Joint Filing first. Then enter the sum in ภ.ง.ด. 91.

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 A 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 be exceeded 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 A item 18. (or A item 20., if applicable).

Tax Overpaid

Overpaid tax is the amount you enter in A item 18. (or A item 20., 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 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 (๑.21) with a cheque to the mailing address provided on your return.

Notes:

- 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.
- 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

Personal income tax rates for the tax year

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

A. Tax Computation

To arrive at your tax payable or tax overpaid, part A. will help you through the calculation in numerical order.

Computation of Net-Income

In computing tax liability by using the net income method, a taxpayer has to bring into account all assessable income arising in a tax year. The next step is to deduct from assessable income deductible expenses. 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.

A. item 1. Salaries, wages, pensions etc. (including exempted income under B. item 5.)

Enter the amount of your salaries, wages and pensions that you received in the tax year.

A. item 2. Less exempted income (from B. item 6.)

Enter the amount from B. item 6.

A. item 3. Balance (item 1. minus item 2.)

Enter the result of item 1. minus item 2.

A. item 4. Less expense

Enter the result of 50% of item 3. or 100,000 baht whichever is lower.

A. item 5. Balance (item 3. minus item 4.)

Enter the result of item 3. minus item 4.

A. item 6. Less allowances (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ฎ.ฎ.๓.91 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s)))

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 ฎ.ฎ.๓.91 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.

A. item 7. Balance (item 5. minus item 6.)

Enter the result of item 5. minus item 6.

A. item 8. Less donation supporting education/sports/others (twice the actual amount paid but not exceeding 10 percent of 7.)

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
- When combined with the amount donated under A. item 8, the maximum amount is 10%

of A. item 7.

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
- Combined with the amount donated under A. item 8, the maximum amount is 10% of A. item 7.

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
- Combined with the amount donated under A. item 8, the maximum amount is 10% of A. item 7.

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
- Combined with the amount donated under A. item 8, the maximum amount is 10% of A. item 7.

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
- Combined with the amount donated under A. item 8, the maximum amount is 10% of A. item 7.

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
- Combined with the amount donated under A. item 8, the maximum amount must not exceed 10% of A. item 7.

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 institutions which the Board of Committees formed by the 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
- Combined with the amount donated under A. item 8, the maximum amount is 10% of A. item 7.

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)

A. item 9. Balance (item 7. minus item 8.)

Please fill in the result of item 7. minus item 8. in item 9.

A. item 10. Less other donation (not exceeding 10 percent of 9.)

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
- Combined with the amount donated under A. item 10, the maximum amount is 10% of A. item 9.

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 1 January 2023 to 31 December 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
- Combined with the amount donated under A. item 10, the maximum amount is 10% of A. item 9.

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),

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. You will have to provide documents to the Revenue Department to prove the amount of withholding tax.

2. Enter Income tax that you have paid using ภ.ง.ด. 93 (advanced filing) as another item may also be used as a tax credit.

A. item 14. Total Tax: Payable / Overpaid

Enter the result of item 12. minus 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.

A. item 15. Add additional tax payable

Enter the amount from C. item 6. of the attachment (if any).

A. item 16. Less tax overpaid

Enter the amount from C. item 7. of the attachment (if any).

A. item 17. Less tax calculated from previous filing of ภ.ง.ด.91 (In the case of additional filing)

If this is your additional filing, enter the amount of tax paid from previous filing of ภ.ง.ด.91 for the tax year.

A. item 18. Tax: Payable / Overpaid

Check the box that applies to you and enter the amount of additional tax payable or tax overpaid.

A. item 19. Add surcharge (if any)

Enter the amount of surcharge that you are liable to pay (if any).

A. item 20. Total Tax: Payable / Overpaid

Check the box that applies to you and enter the amount of additional tax payable or tax overpaid. You are now at the final step of tax computation. The amount filled in this line is the actual amount of tax you have to pay or the actual amount of refund you may potentially request.

B. Exempted income

B. item 1. Provident fund contribution

Enter the amount of contributions made to provident fund only in the amount that exceeds 10,000 baht, capped at 490,000 baht. Leave blank if the amount contributed is less than 10,000 baht. Enter the contributed amount not exceeding 10,000 baht in Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment 8.

B. item 2. Government Pension Fund contribution

Enter the amount of contributions made to Government Pension Fund, up to 500,000 baht.

B. item 3. Private teacher aid fund contribution

Enter the amount of contributions made to private teacher aid fund, up to 500,000 baht.

B. item 4. Income exemption

Check the box that applies to you if you or your spouse is eligible for 190,000 baht exemption.

Line 1. Check the box if you or your spouse was a disabled person aged not exceeding 65 years.

Line 2. Check the box if you or your spouse was an elderly taxpayer aged above 65 years (including disabled person).

B. item 5. Severance pay under Labor Law

Enter the amount of severance pay you received in the tax year only if you opt to include in this computation.

B. item 6. Total (1. to 5.) to be filled in A. item 2.

Enter the sum of item 1. to item 5.

Amount of income opted to pay tax without including with other income

Enter the amount of income you opt to pay tax without including other income. The amount can be used as a base in calculating the purchase of Retirement Mutual Fund unit or Super Savings Fund unit or Thailand ESG Fund unit or Pension Insurance Premium.

WHEN, & HOW TO FILE & PAY TAX DUE?

(A) WHEN TO FILE?

For incomes received in the tax year, you must file ภ.ง.ด.91 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.91 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 electronic 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 91 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 **พ.ร.บ.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.พ.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 8 April, 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

Example of tax computation for ๓.๓.๑.๑1 filing

- In the tax year 2024, Mr. A received salary in the amount of 70,000 baht per month.
- 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.

Computation of Net-Income tax

- Total 40 (1) income received = 70,000 x 12 = 840,000 baht
- Less expense (50 % but not exceeding 100,000 baht) = 100,000 baht
- Balance = 740,000 baht
- Less
 - Personal allowance = 60,000 baht
 - Spouse allowance = 60,000 baht
 - Child allowance (1st child) = 30,000 baht
 - Child allowance (2nd child) = 60,000 baht
 - Life Insurance Premium = 90,000 baht
 - Interest paid on mortgage loan = 100,000 baht
- Net income = 340,000 baht
- Tax computed on income
 $((300,000 - 150,000) \times 5\%) + (40,000 \times 10\%) = 11,500$ baht

Tax payable for Mr. A is 11,500 baht in this case.