



# Revenue Department News

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Date : 26<sup>th</sup> January 2021

Subject : Extension for personal income tax, withholding tax and value-added tax filing via e-filing to increase liquidity in the economy by over 265,700 million baht

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Mr. Arkhom Termpittayapaisith, Minister of Finance, revealed that “on 26<sup>th</sup> January 2021, the cabinet has approved the extension of filing tax returns and submitting payments for personal income tax, withholding tax and value-added tax filing via e-filing. This is to help more than 10.3 million people who file P.N.D. 90, P.N.D. 91 and more than 510,000 entrepreneurs who file value-added tax returns and withholding tax returns to increase liquidity. It is expected of capital circulation in the economy for more than 265,700 million baht.”

Dr. Ekniti Nitithanprapas, Director-General of the Revenue Department, further stated that “the objective of the deadline extension of tax filings for people and entrepreneurs is to mitigate impacts of COVID-19 situation. Also, the extension for personal income tax filing will increase taxpayers’ liquidity for around 10,600 million baht and the extension for withholding tax and value-added tax filing will increase entrepreneurs’ liquidity for around 255,100 million baht. Details of the extension of filing tax returns are as follows:

1. The deadline for filing and paying personal income tax for the tax year 2020 (P.N.D. 90 and P.N.D. 91) originally due on 31<sup>st</sup> March 2021 has been extended to 30<sup>th</sup> June 2021 (only for filing via e-filing).

2. The deadlines for filing and paying withholding tax at source (P.N.D. 1, P.N.D. 2, P.N.D.3, P.N.D. 53 and P.N.D. 54) has been extended to the last day of the due month, starting from filing on February 2021 to June 2021 (only for filing via e-filing).

3. The deadlines for filing and paying value-added tax (P.P. 30 and P.P. 36) has been extended to the last day of the due month, starting from filing on February 2021 to June 2021 (only for filing via e-filing).”

Mr. Arkhom Termpittayapaisith, Minister of Finance, concluded that “the extension for e-filing is to encourage the use of Tax From Home to reduce congestion and risk from COVID-19. Additionally, it helps taxpayers and entrepreneurs to increase their liquidity. However, the Ministry of Finance has to manage its cash flow to correspond to the extension tax filing.”

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Public Relations, Office of the Secretary

The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Bangkok 10400

RD Intelligence Center Tel. 1161