



Income Tax Return for Companies or Juristic Partnerships

under Section 68 and Section 69 of the Revenue Code

P.N.D.50

Company or Juristic Partnership

Taxpayer Identification Number --

Name

(Please clearly specify: Company Limited, Public Company Limited, Partnership Limited, etc.)

Office address: Building.....Room No.....Floor No.....

Village.....No.....Moo.....Soi/Lane.....

Road.....Sub-District.....

District.....Province.....

Post Code Tel.

Status of Companies or Juristic Partnerships

- (1) Companies or partnerships established under **Thai law** that are not companies or partnerships under (2) or (3)
- (2) Companies **listed** with the **Securities Exchange of Thailand**
- (3) Companies **listed** with the **New Securities Exchange of Thailand**
- (4) Companies or partnerships established under **foreign law and carrying on business in Thailand**
- (5) Other juristic persons established under **foreign law**
- (6) Business of foreign governments or organisations of foreign governments
- (7) Joint ventures
- (8) International banking facilities
- (9) Business that is exempted from income tax on international sea transport of goods
- (10) Regional operating headquarters

Additional Tax Payment

Amount.....Baht

Excess Tax Payment

Amount.....Baht

Request for tax refund

- I wish to request refund for excess tax payment.
- I do not wish to request refund for excess tax payment.

Filing Date: Date.....Month.....Year(B.E.).....

Accounting Period

From: Date.....Month.....Year(B.E.).....

To: Date.....Month.....Year(B.E.).....

(1) **Ordinary filing** (3) **Advanced filing**

(2) **Additional filing:** No. of.....time(s)

Juristic Person Registration No.

D.....

U.....

Date.....

Receipt No.....

Amount.....Baht

(.....)

Operation of Business

(Please state type of business in order of importance on the basis of sales or revenue derived from the operation of business.)

1.

For officials ISIC CODE

2.

For officials ISIC CODE

3.

For officials ISIC CODE

Certification Statement of Director, Partner, or Manager

I have examined the particulars in **P.N.D.50** form, balance sheets, operating account and profit and loss account as attached herewith. I hereby certify that they are correct, complete and true and are supported by complete and correct accounting documents.

I have not omitted any other businesses undertaken. In addition, I have given explanation as well as accounting and tax information truthfully and completely to the appointed tax auditors who certified all of the aforementioned documents and information

conditionally.

unconditionally.

Filing Date: Date.....Month.....Year(B.E.).....

Taxpayer Identification Number (of tax auditor) Name of Tax Auditor Registration No. Taxpayer Identification Number (of tax audit office)

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Report Date of Tax Auditor: Date.....Month.....Year(B.E.).....

Taxpayer Identification Number (of accounting personnel)

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Name of Accounting Personnel

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Code No.

Taxpayer Identification Number (of accounting office)

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Warning: Please declare items in the tax form truthfully and completely. Declaring false information for tax evasion purpose is considered to commit offence and must face punishment under the Revenue Code.

Please fill in every item as appeared in this P.N.D.50 form and do not edit or add further items.

Item 1 Privileges under investment promotion schemes (If there is more than 1 investment promotion certificates, please provide details.)

1. According to Investment Promotion Certificate No.....Date.....Month.....Year(B.E.).....
 2. Business granted privileges under investment promotion schemes.....

For officials
ISIC code

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	For (years)	From: Date/Month/Year	To: Date/Month/Year
<input type="checkbox"/> (1) Granted reduction of income tax rate to 50% from normal rate			
<input type="checkbox"/> (2) Granted full income tax exemption			
<input type="checkbox"/> (3) Granted partial income tax reduction			
<input type="checkbox"/> (4) Others (specify).....			

Item 2 Taxable income and tax computation

Amount

1. (1) Taxable net profits (2) Net losses (from **item 3 20.**)

(3) Gross receipts before deduction of expenses

(for those pay tax on the basis of gross receipts)

2. Tax computation (see explanation on application of tax rate in tax computation below)

(1) General case (2) With tax rate reduction

(3) Where the Revenue Department approves to pay tax on the basis of gross receipts

Computed tax

3. Less (1) Income tax granted exemption under Royal Decree (No.18)

(2) Income tax granted exemption under Royal Decree (No.300)

(3) Withholding tax and tax paid by other persons

(4) Tax paid under **P.N.D.51**

(5) Tax granted tax rate reduction of 50% from normal rate

(6) Tax paid under **P.N.D.50** (for additional filing)

4. Tax **Additional tax payable** **Excess tax payment**

5. Plus Surcharge (if any)

6. Total **Additional tax payable** **Excess tax payment**

Total →

No.	Explanation on application of tax rate in tax computation	Amount of net profits	Tax rate (%)
(1)	General case	All	30
(2)	With tax rate reduction		
	(2.1) Companies that listed securities with the Securities Exchange of Thailand before 6 September 2001 (Please compute for 5 consecutive accounting periods commencing from the first accounting period that began on or after 6 September 2001.)	1 - 300,000,000 Baht Over 300,000,000 Baht	25 30
	(2.2) Companies that listed securities with the Securities Exchange of Thailand from 6 September 2001 onwards	All	25
	(2.3) Companies that listed securities with the Securities Exchange of Thailand in accordance with requirements of the Securities Exchange of Thailand on the listing of securities in the "new Securities Market" from 6 September 2001 onwards	All	20
	For (2.2) and (2.3), please compute for 5 consecutive accounting periods commencing from the first accounting period that began on or after the listing date from 6 September 2001 onwards. In addition, companies must comply with the criteria, procedures and conditions of Royal Decree (No.387)		
	(2.4) Companies or juristic partnerships with paid up capital not exceeding 5 million baht on the last day of accounting period for net profits incurred during the accounting period that began on or after 1 January 2002	1 - 1,000,000 Baht 1,000,001 - 3,000,000 Baht Over 3,000,000 Baht	20 25 30
	(2.5) Net profits of banks on the operation of international banking facilities	All	10
	(2.6) Business of Regional Operating Headquarters	All	10
(3)	Where the Revenue Department approves to pay tax on the basis of gross receipts, business must pay tax at the rate of 5% of gross receipts		

Item 3	Revenue, expenditures, and net profits or losses	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
	1. Revenue connected directly with the operation of business			
	2. Less cost of sales or expenses for computation of gross profits <i>(From item 4 9.)</i>			
	3. <input type="checkbox"/> Gross profits <input type="checkbox"/> Gross losses			
	4. Other incomes <i>(From item 6 7.)</i>			
	5. Total (3. + 4.) If gross losses (4. - 3.)			
	6. Less other expenses <i>(From item 7 5.)</i>			
	7. Total (5. - 6.) If gross losses (5. + 6.)			
	8. Less selling and administrative expenses <i>(From item 8 21.)</i>			
	9. <input type="checkbox"/> Net profits <input type="checkbox"/> Net losses according to profit and loss account			
	10. Plus revenues treated as revenues under the Revenue Code			
	11. Plus expenses not treated as expenses under the Revenue Code <i>(From item 9 6.)</i>			
	12. Total (9.+10.+11.) If loss (10.+11.-9.)			
	13. Less revenues granted income tax exemption or expenses that are deductible at a greater amount <i>(From item 10 5.)</i>			
	14. Total (12.-13.) If losses (12.+13.)			
	15. Less net losses deductible by law <i>(From item 11)</i>			
	16. Total (14.-15.) If losses (14.+15.)			
	17. Plus contributions to public charities on the part that exceeds 2% of taxable net profits			
	18. Plus expenses for education or sports on the part that exceeds 2% of taxable net profits			
	19. Total (16.+17.+18.) If loss (16.-17.-18.)			
	20. <input type="checkbox"/> Taxable net profits <input type="checkbox"/> Net losses			

Item 4	Costs of sales or expenses for computation of gross profits	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
	1. Remaining goods at the beginning of accounting period			
	2. Purchase of goods			
	3. Manufacturing costs <i>(From item 5 17.)</i>			
	4. Goodwill, copyright or other royalties			
	5. Other expenses in purchase of goods			
	6. Total 3. to 5.			
	7. Total (1.+2.+6.)			
	8. Less remaining goods at the end of accounting period			
	9. Cost of sales or expenses for computation of gross profits (7. - 8.)			

For companies that are **granted investment promotion**, fill in 1 2 and 3, for general cases fill 3 only

Item 5	Manufacturing Costs	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1.	Raw materials and remaining stocks at the beginning of accounting period			
2.	Purchase of raw materials and stocks			
3.	Other expenses for the purchase of raw materials and stocks			
4.	Total 1. to 3.			
5.	Less raw materials and remaining stocks at the end of accounting period			
6.	Cost of used raw materials and stocks (4. - 5.)			
7.	Remaining work or goods in process at the beginning of accounting period			
8.	Salaries and labor expenses			
9.	Goodwill, copyrights and other royalties			
10.	Fuel or energy expenses			
11.	Container and packaging expenses			
12.	Wear and tear and depreciation expenses			
13.	Other manufacturing expenses			
14.	Total 8. to 13.			
15.	Total (6.+7.+14.)			
16.	Less remaining work or goods in process at the end of accounting period			
17.	Manufacturing costs (15. - 16.)			

Item 6	Other Incomes	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1.	Profits from alienation of property			
2.	Profits from currency exchange rate			
3.	Interest received			
4.	Dividends or shares of profits			
5.	Tax reimbursement			
6.	Revenue other than 1. to 5.			
7.	Total 1. to 6.			

Item 7	Other Expenses	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1.	Losses from alienation of properties			
2.	Losses from currency exchange rate			
3.	Interest paid			
4.	Expenses other than 1. to 3.			
5.	Total 1. to 4.			

Item 8	Selling and administrative expenses	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1. Personnel expenses				
2. Directors' fees				
3. Electricity, water, and telephone expenses				
4. Fare and travelling and accommodation expenses				
5. Freight, and transportation expenses				
6. Rent				
7. Repair expenses				
8. Entertainment expenses				
9. Commission, advertisement and sales promotion expenses				
10. Specific business tax (local tax inclusive)				
11. Other taxes				
12. Interest paid				
13. Audit fees				
14. Contributions to public charities				
15. Expenditures for education or sports				
16. Consultancy service fees				
17. Other fees				
18. Bad debts				
19. Wear and tear and depreciation of assets				
20. Expenses other than 1. to 19.				
21. Total 1. to 20.				

Item 9	Expenses not treated as expenses under the Revenue Code	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1. Corporate income tax				
2. Entertainment expenses				
3. Bad debts				
4. Reserves				
5. Expenses not treated as other expenses				
6. Total 1. to 5.				

Item 10	Revenues that are granted income tax exemption or expenses that are deductible at a greater amount	1 Business granted income tax exemption	2 Business liable for income tax	3 Total
1. Revenues granted income tax deduction or exemption				
2. Expenses that are deductible at a greater amount from actual expenses				
2.1 Increased by 50%				
2.2 Increased by 100%				
3. Total (2.1 + 2.2)				
4. Other adjustments				
5. Total 1.+3.+4.				

Accounting period(s)	Business granted income tax exemption		Business liable for income tax	
	Net profits	Net losses	Net profits	Net losses
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
From..... To.....				
Net losses entitled to deduction in item 3				<input type="text"/>

Item 12 Details of assets, liabilities, and shareholders' equity	Amount
Assets	
1. Current assets	
(1) Cash and deposits at financial institution(s)	<input type="text"/>
(2) Trade account receivable - net	<input type="text"/>
(3) Remaining goods	<input type="text"/>
(4) Other current assets (other than specified in (1) to (3))	<input type="text"/>
2. Non-current assets	
(1) Long-term loans to related individuals or companies/directors/ shareholders and employees	<input type="text"/>
(2) Land and building after deduction of wear and tear and depreciation costs	<input type="text"/>
(3) Other properties after deduction of wear and tear and depreciation costs	<input type="text"/>
(4) Rental rights and/or rights in use of properties	<input type="text"/>
(5) Other non-current assets (other than specified in (1) to (4))	<input type="text"/>
Total assets	<input type="text"/>
Liabilities and shareholders' equity	
1. Current liabilities	
(1) Bank overdrafts and short-term loans from financial institution(s)	<input type="text"/>
(2) Trade account payables	<input type="text"/>
(3) Loans	<input type="text"/>
(4) Other current liabilities (other than specified in (1) to (3))	<input type="text"/>
2. Non-current liabilities	
(1) Long-term loans	<input type="text"/>
(2) Other non-current liabilities	<input type="text"/>
Total liabilities	<input type="text"/>
3. Shareholders' / Partners' equity: Authorized share capital <input type="text"/> Baht	
(1) Issued and paid up share capital	<input type="text"/>
(2) Others	<input type="text"/>
(3) <input type="checkbox"/> Retained profits <input type="checkbox"/> Retained losses	<input type="text"/>
Total shareholders'/partners' equity	<input type="text"/>
Total liabilities and shareholders' equity	<input type="text"/>

Declaration Statement of Director or Partner or Manager

Name (company or juristic partnership).....

For accounting period starting from Date.....Month.....Year.....to Date.....Month.....Year.....

I wish to declare the operation of the company or juristic partnership as follows:

1. Sale of goods, services, or properties, provision of loans, or rental of properties without consideration or with consideration that is substantially lower than the market price.

Yes, we have because.....

No, we do not have.

2. Purchase of properties including expenses connected to the purchase, and service charge at a price that is substantially more than realistic situation.

Yes, we have because.....

No, we do not have.

3. Establishment of debtors or creditors that are invisible, or visible but the number is substantially more than realistic situation.

Yes, we have because.....

No, we do not have.

4. Business with net losses for more than 3 consecutive accounting periods, that is expanding.

Yes, we have because.....

No, we do not have.

5. Have you proceeded and completed the withholding tax and remittance process for the business?

Yes, we have.

No, we have not because.....

I hereby certify that the particulars given above are correct and complete in all respects. And tax auditors have examined the particulars given above in the declaration statement of director, partner or manager and have the following opinions:

1. they are true. In addition, further opinion is provided as follows:

2. Other cases.....

.....
Date.....Month.....Year(B.E.).....

Warning

1. Tax auditors must comply with the Notification of the Director General of the Revenue Department on the audit and certification of accounts with respect to the regulations relating to the establishment of regulations on the audit and certification of accounts under section 3 septem of the Revenue Code. Otherwise, they are considered to commit offence and must face punishment under the Revenue Code.
2. Accountants must produce correct accounts in accordance with the Accounting Royal Act B.E. 2543. If they violate the provisions, they are considered to commit offence and must face both commercial and/or criminal punishment under the Accounting Royal Act B.E. 2543.