



Income Tax Return for Companies or Juristic Partnerships

under Section 67 Bis of the Revenue Code

P.N.D.51

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.....

Accounting Period

From: Date Month Year(B.E.)

To: Date Month Year(B.E.)

(1) Ordinary filing

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

Juristic Person Registration No.

Tax Computation

- 1. General case
- 2. Tax rate reduction case (please specify)
 - (2.1) (2.2) (2.3) (2.4) (2.5)
 - (2.6) (2.7) (2.8) (2.9) (2.10)
- 3. The Revenue Department approves
- 4. Tax exemption case
 - Total Partial

D.....

U.....

Date.....

Receipt No.....

Amount.....Baht

(.....)

Tax Computation and Payment

- 1. One half of estimated net profits
- 2. Actual net profits of the first six months of accounting period

Item 1 Taxable income and tax computation

Amount

1. One half of estimated <input type="checkbox"/> (1) taxable net profits <input type="checkbox"/> (2) net losses (from item 2 1. (7))	<input type="text"/>
2. <input type="checkbox"/> (1) taxable actual net profits <input type="checkbox"/> (2) net losses (from item 2 2. (4))	<input type="text"/>
3. Gross receipts before deduction of expenses (For tax payment from gross receipts) (from item 2 3.)	<input type="text"/>
4. Computed tax	<input type="text"/>
5. Less (1) withholding income tax and tax paid by other person	<input type="text"/>
(2) tax granted rate reduction of 50% from normal rate	<input type="text"/>
(3) tax paid under P.N.D.51 form (for additional filing)	<input type="text"/>
->Total	<input type="text"/>
6. Remaining income tax <input type="checkbox"/> to be paid <input type="checkbox"/> paid in excess	<input type="text"/>
7. Plus surcharge (if any)	<input type="text"/>
8. Total income <input type="checkbox"/> to be paid <input type="checkbox"/> paid in excess	<input type="text"/>

For a company or juristic partnership that meets criteria, procedures and conditions prescribed by the Director General of the Revenue Department and pays tax based on **actual net profits**,.....(pages) of **financial statement** (which were reviewed and certified by a tax auditor authorised by the Director General of the Revenue Department, for the first six months of the accounting period) and **tax auditor's certification statement** are attached herewith.

Certification Statement of Director, Partner, or Manager

I wish to hereby certify that the particulars within this **P.N.D.51** tax return are correct, complete and true in all respects, and agree to be bound by the such particulars and I wish to request for reduction to surcharge in the case where a company must pay surcharge under section 67 Bis (1) of the revenue code.

Signature

(.....)

Signature

(.....)

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

Position



Personal Identification Number (of tax auditor)	Name of Tax Auditor	Registration No.	Taxpayer Identification Number (of tax audit office)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Personal Identification Number (of accounting personnel)	Name of Accounting Personnel	Code No.	Taxpayer Identification Number (of accounting office)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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.

Item 2 Tax base computation

Amount

1. For tax payment from one half of estimated net profits under Section 67 Bis (1) of the Revenue Code

- (1) Estimated gross receipts or gross sales, before deduction of expenses, of current accounting period
- (2) **Less** estimated expenses of current accounting period
- (3) Remaining estimated net profits net losses
- (4) **Less** net losses carried over within **5 years** before current accounting period
- (5) **Less** estimated net profits granted exemption under the Investment Promotion Act
- (6) Estimated net profits that must calculate tax net losses
- (7) **One half** of estimated taxable net profits net losses

2. For tax payment from actual net profits of the first six months of accounting period

under Section 67 Bis (2) of the Revenue Code

- (1) Net profits Net losses of the first six months of accounting period
- (2) **Less** net losses carried over within **5 years** before current accounting period
- (3) **Less** net profits granted exemption under the Investment Promotion Act
- (4) Taxable actual net profits Net losses

3. For tax payment from gross receipts before deduction of expenses

Gross receipts before deduction of expenses, of the first six months of accounting period

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

No.	Explanation on application of tax rate in tax computation	A mount of net profits	Tax rate(%)
(1)	General case	All	30
(2)	Tax rate reduction case		
	(2.1) Companies that listed securities with the Securities Exchange of Thailand before 31 December 2005	All	25
	(2.2) Companies that listed securities with the Securities Exchange of Thailand on the listing of securities in the "new Securities Market" before 31 December 2005	All	20
	(2.3) Companies that listed securities with the Securities Exchange of Thailand before 31 December 2008	All	25
	(2.4) Companies that listed securities with the Securities Exchange of Thailand in accordance with requirements of the Securities Exchange of Thailand on the listed of securities in the "MMI Securities Market" before 31 December 2008	All	20
	(2.5) 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 to the accounting period that began before 1 January 2008	1 - 1,000,000 Baht 1,000,000 - 3,000,000 Baht over 3,000,000 Baht	20 25 30
	(2.6) Companies or juristic partnerships with paid up Capital not exceeding 5 million baht on the last day of accounting period for net profits incurred on or after 1 January 2008	0 - 150,000 Baht 150,001 - 1,000,000 Baht 1,000,001 - 3,000,000 Baht over 3,000,000 Baht	exempted 15 25 30
	(2.7) Business of Regional Operating Headquarters	All	10
	(2.8) Export - Import business approved by the Ministry of Energy	All	10
	(2.9) Business located in Specific Development Zone for taxable net profits from accounting period 2007, starting on or after 1 January 2007, to accounting period 2009, ending on or after 31 December 2009	All	3
	(2.10) Other cases	-	-
(3)	Where the Revenue Reportment approves to pay tax on the basis of gross receipts must pay tax at the rate of 5% of gross receipts.		

Notes : For (2.1) (2.2) (2.3) and (2.4) , companies must comply with the criteria , procedures and conditions as prescribed by the law, see more details in Instructions for Filling P.N.D. 51 Form.

** for further information , please contact RD Call Center 0-2272-8000