**Revenue Departmental Order**

**No. Tor Por 4/1985**

**Regarding Instruction for Payers of Assessable Income under Section 40**

**of the Revenue Code to Withhold Income Tax**

By virtue of Section 3 Tres of the Revenue Code and Ministerial Regulation No. 144 (B.E. 2522) issued under the Revenue Code on income tax The Director-General of the Revenue Department ordered the payer of assessable income under Section 40 of the Revenue Code which does not have a duty to deduct withholding tax under Chapter 3 in Title 2 of the Revenue Code, withholding tax in accordance with the following rules, conditions and rates

## Clause 1 To repeal the Order of the Revenue Department No. Tor. Have a duty to withhold income tax at source, dated 3 January 1985

## Clause 2. The payer of assessable income shall calculate withholding tax for each payment of assessable income at the percentage of assessable income as specified in this order.

## Clause 3 A company or juristic partnership or other juristic person but not including Farmers' groups under the law on cooperatives, who pay the assessable income to the recipient, which is a company or juristic partnership, withholding tax calculated at the rate of 0.75 percent only for the payer and for the purchase of goods in such cases following

### (1) rubber sheets or other types of rubber produced or obtained from any part of para rubber trees, only if the buyer is an exporter or manufacturer of finished products from such rubber; whether the tire is used for the most part or not

### (2) cassava whether it is tubers or in the form of powder, flour, noodles, lumps, sticks, shreds, pieces, granules or otherwise prepared. only if the buyer is an exporter

### (3) Jute, only if the buyer is an exporter or manufacturer of hemp sacks. hemp sackcloth hemp sack weaving thread or weave hemp sacks Rope or any product made from jute, whether or not the jute is mainly used.

### (4) Corn, only if the buyer is an exporter or producer of vegetable oil or animal feed of all kinds.

### (5) sugarcane, only in case the buyer is a producer of all kinds of sugar

### (6) Coffee beans, whether roasted or not. Only if the buyer is an exporter or manufacturer of finished coffee products.

### (7) oil palm fruit no matter what part of the result Only if the buyer is a palm oil producer or vegetable oil producer.

 In this regard, for the purchase of goods under the first paragraph that the assessable income has been paid since May 2, 2017 onwards.”

(Amended by the Revenue Department Order No. Tor Por 281/2017, applicable for paying assessable income from 1 June 2017 onwards )

 (8) Goods under (1) to (7), only in the case where the purchaser is not liable to income tax under the Revenue Code. but does not include farmers' groups under the law on cooperatives.

(Amended by the Revenue Department's Order No. Tor Por 280/2017, effective from 2 May 2017 onwards )

 ~~(9) Goods under (1) to (8) only in the case where the purchaser is not liable to income tax under the Revenue Code, but does not include groups of farmers under the law. on cooperatives"~~

(Repealed by the Revenue Department's order No. ThorPor. 280/2017 applicable for paying assessable income from 1 June 2017 onwards.)

## Clause 3/1, companies or juristic partnerships or other legal entities which is a payer of assessable income under Section 40(2) of the Revenue Code to the recipient who is

 (1) a company or juristic partnership carrying on business in Thailand Other than specified in (2), withholding tax calculated at the rate of 3.0 percent.

 “(1/1) Companies or juristic partnerships carrying on business in Thailand In addition to those specified in (2), withholding tax for assessable income paid from 1 April 2020 to 30 September 2020, calculated as a deduction at a rate of 1.5 percent.

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(1/2) Companies or juristic partnerships carrying on business in Thailand In addition to those specified in (2), withholding tax at source for assessable income paid from January 1, 2023 to December 31, 2025 and has made a tax remittance by the specified method. According to Section 3 Pannars of the Revenue Code which is calculated as a deduction at the rate of 1.0 percent.

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (2) a foundation or association that carries on a business that generates revenue but does not include Foundations or associations announced by the Minister under Section 47(7)(b) of the Revenue Code shall withhold tax at the rate of 10.0%.

(See the Revenue Department's order at Por. 120/2002)

 “Clause 3/2, companies or juristic partnerships or other legal entities which is a payer of assessable income under Section 40(3) of the Revenue Code to the recipient who is

 (1) a company or juristic partnership carrying on business in Thailand Other than specified in (2), withholding tax calculated at the rate of 3.0 percent.

 “(1/1) Companies or juristic partnerships carrying on business in Thailand Other than those specified in (2), withholding tax at source for assessable income only on the value of Goodwill. Cost of royalties or other rights paid From April 1, 2020 to September 30, 2020, calculated with a deduction at a rate of 1.5 percent.

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(1/2) A company or juristic partnership carrying on business in Thailand other than those specified in (2) shall withhold tax on assessable income only on the value of Goodwill. Copyright or other rights paid from January 1, 2023 to December 31, 2025 and tax remittances have been made in accordance with Section 3 of the Revenue Code. calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

(2) a foundation or association that carries on a business that generates revenue but does not include Foundations or associations announced by the Minister under Section 47(7)(b) of the Revenue Code shall withhold tax at the rate of 10.0%.

(Amended by the Revenue Department Order No. Tor Por 101/2001, effective from 16 July 2001 onwards)

 “The provisions in the first paragraph shall not apply to the payment of assessable income only in the form of a transfer of non-cash assets. In return for obtaining the right to perform under a contract made with a state enterprise before converting some or all of its capital into shares in the form of a limited company or a public limited company under the law on state enterprise capital Such contract must be made before the effective date of this Order of the Revenue Department, excluding the contract that has been amended after the effective date of this Order of the Revenue Department in the material part of the contract period. right or value of the property to be delivered.”

(Amended by the Revenue Department Order No. Tor Por 139/2004, effective from 12 April 2004 onwards)

 “Clause 3/3, companies or juristic partnerships or other juristic persons but not including Farmer groups under the law on cooperatives who are payers of assessable income under Section 40 (8) of the Revenue Code Only the payer who buys the rice and sends it to the recipient who is

 (1) Persons liable to pay personal income tax withholding tax at the rate of 0.5 percent for paying assessable income from 1 June 2017 onwards.

 (2) Companies or juristic partnerships will deduct withholding tax at the rate of 0.5 percent for paying assessable income from 2 May 2017 onwards.

 The term "rice" means milled rice, broken rice, brown rice, brown rice, parboiled rice and parboiled broken rice, whether it is rice or glutinous rice.

(Amended by the Revenue Department's Order No. Tor Por 281/2017, effective from 2 May 2017 onwards )

 “Clause 4 The payer of assessable income under Section 40(4)(a) of the Revenue Code shall deduct withholding tax as follows:

 (1) a bank under the law on commercial banking Companies under the law on finance business securities business and credit foncier business and asset management companies under the law governing asset management companies who pay assessable income under Section 40(4)(a) of the Revenue Code. to the recipient who is

 (a) a company or juristic partnership carrying on business in Thailand other than those specified in (b), but excluding banks under the law on commercial banking, companies under the law on finance business securities business and credit foncier business and asset management companies under the law governing asset management companies withholding tax calculated at a rate of 1.0 percent.

 (b) Foundations or associations carrying on income-producing businesses, but excluding foundations or associations announced by the Minister under Section 47(7)(b) of the Revenue Code, withholding tax is calculated at a rate of 10.0%.

 (2) a company or juristic partnership or other juristic person, which is not a payer who is liable to withholding tax under (1), is a payer of assessable income under Section 40(4)(a) of the Revenue Code. Only interest on bonds bond interest To the recipient who is a bank under the law on commercial banking Companies under the law governing finance business, securities business and credit foncier business or an asset management company under the law on companies Asset management withholding tax calculated at a rate of 1.0%

 “(3) a company or juristic partnership or other legal entities who is not a payer who is liable to withholding tax under (1), is a payer of assessable income under section 40(4)(a) of the Revenue Code Only interest on bonds bond interest interest on bills loan interest Interest on the loan subject to withholding tax under the Petroleum Income Tax Law, only the remainder of the withholding tax under that law. The difference between the redemption price and the selling price of a bill or debt instrument issued by a company or juristic partnership or other juristic person and sold for the first time at the price lower than redemption price Income received from holding Sukuk to the recipient who is

 (a) a company or juristic partnership carrying on business in Thailand other than those specified in (b), but excluding banks under the law on commercial banking Companies under the law on finance business securities business and credit foncier businesses and asset management companies under the law governing asset management companies withholding tax calculated at the rate of 1.0%.

 (b) Foundations or associations that carry on business with income This does not include foundations or associations announced by the Minister under Section 47(7)(b) of the Revenue Code withholding tax at the rate of 10.0%.

(Amended by the Revenue Department's Order No. ThorPor. 205/2013 applicable for assessable income payments from 29 January B.E. 2013 onwards)

“(4) Person, company or juristic partnership or other legal entities Ordinary partnership or non-juristic body of persons which pays assessable income under Section 40 (4) (a) of the Revenue Code to a mutual fund recipient who is a juristic person established under Thai law withholding tax at a rate of 15.0%

 In the case of assessable income under Section 40 (4) (a) of the Revenue Code It is the difference between the redemption price and the selling price of bills or debt instruments that are issued for the first time. of the bill or debt instrument It shall be deemed that the issuer of bills or instruments of debt rights to mutual funds that is a juristic person established under Thai law is the first holder of bills or instruments. show the right in that debt is a payer of assessable income and income tax shall be collected from such mutual fund at the rate specified in the first paragraph. and the tax collected shall be regarded as the tax withheld.”

(Amended by the Revenue Department's order No. Thor Por 319/2020 to come into force from 20 August 2019 onwards)

 “Clause 5 A company or juristic partnership established under Thai law A financial institution specifically regulated in Thailand established for lending money to promote agriculture, commerce or industry. Mutual funds that are juristic persons established under Thai law but excluding fixed income funds and joint ventures which pays dividends profit share or any other benefits under Section 40 (4) (b) of the Revenue Code withholding tax at the rate of 10.0 percent in the case of payment to a recipient who is a company or juristic partnership established under foreign laws carrying on business in Thailand or a company or juristic partnership established under Thai law, but not including

 (1) Listed Company only if the payer is not a property fund Property funds to solve problems in the financial institution system and property funds and claims established under the law on securities and stock exchange

 (2) a limited company other than (1) holding shares in a limited company paying dividends not less than 25 percent of all shares with voting rights in a limited company paying dividends and a limited company that pays dividends does not hold shares in a limited company that receives dividends either directly or indirectly

 Fixed income mutual fund under the first paragraph means a mutual fund established under the Securities and Exchange Act that invests in debt instruments according to the proportion prescribed in the notification of the Capital Market Supervisory Board.”

(Amended by the Revenue Department's order No. Thor Por 319/2020 to come into force from 20 August 2019 onwards)

 Clause 6 A company or juristic partnership or other juristic person who pays the rent or other benefits derived from the rental of the property under Section 40(5)(a) of the Revenue Code but does not include the value of buildings or buildings that have been given ownership to the recipient who is

 (1) Persons liable to pay personal income tax withholding tax calculated at the rate of 5.0 percent.

 “(1/1) Persons who are liable to pay personal income tax In addition to those specified in (4), withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has made a tax remittance by the specified method. According to Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (2) a company or juristic partnership carrying on business in Thailand Other than those specified in (3), withholding tax is calculated at the rate of 5.0 percent.

 “(2/1) Companies or juristic partnerships carrying on business in Thailand In addition to those specified in (3) and (4), withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has also made a tax remittance. Procedures prescribed under Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (3) a foundation or association carrying on a business that generates income This does not include foundations or associations announced by the Minister under Section 47(7)(b) of the Revenue Code withholding tax at the rate of 10.0%.

(4) a person who is liable to pay personal income tax or companies or juristic partnerships operating in Thailand Other than those specified in (3), only for the ship rental under the law on the promotion of maritime commerce used in international transportation, withholding tax calculated at the rate of 1.0 percent.

~~"The first paragraph This shall not apply to the payment of rent under a leasing contract that complies with the following criteria:~~

 ~~(1) The lessor is a company or juristic partnership with paid-up capital of at least 60 million baht and is a VAT registered registrant. which must pay VAT under Section 82/3 of the Revenue Code~~

 ~~(2) the lessee is a juristic person~~

 ~~(3) The rental period must be at least 3 years, unless the property for rent is the property that the lessor seized from other lessees. The lease period may not be more than 3 years.~~

 ~~The term “lease of property” means a contract for renting of property. which the lessor owns the property and gives it out for rent with the promise that At the end of the lease The lessee has the right to choose to purchase the leased property or return such property to the lessor.”~~

(Repealed by the Revenue Department's order No. ThorPor. 259/2016, applicable for paying assessable income from 1 June 2016 onwards)

(See the Revenue Department's order at Tor Por 259/2016)

Clause 7 Companies or juristic partnerships or other legal entities who pays money from independent professions under Section 40 (6) of the Revenue Code to recipients who are

 (1) a person who is liable to pay personal income tax or corporate income tax other than specified in (2), only who is domiciled in Thailand or stay in Thailand or conducting business in Thailand, as the case may be, withholding tax calculated at a rate of 3.0%

 “(1/1) Persons liable to pay personal income tax or corporate income tax Other than those specified in (2), only those who are domiciled in Thailand. or stay in Thailand or conducting business in Thailand, as the case may be, withholding tax for assessable income paid from 1 April 2020 to 30 September 2020, calculated as a deduction at a rate of 1.5 percent

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(1/2) Persons liable to pay personal income tax or corporate income tax Other than those specified in (2), only those who are domiciled in Thailand. or stay in Thailand or conducting business in Thailand, as the case may be, withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has remitted the tax by the specified method According to Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (2) a foundation or an association carrying on a business that generates income This does not include foundations or associations announced by the Minister under Section 47 (7)(b) of the Revenue Code withholding tax at the rate of 10.0%.

 Clause 8 Companies or juristic partnerships or other juristic persons who pay assessable income Only for wages to the recipient who is

 (1) a person who is liable to pay personal income tax Only wages made of things that qualify as assessable income under Section 40 (7) or (8) of the Revenue Code are deducted withholding tax at the rate of 3.0 percent.

 “(1/1) Persons who are liable to pay personal income tax Only wages made of things that qualify as assessable income under Section 40 (7) or (8) of the Revenue Code withholding tax for assessable income paid from 1 April 2020 to the date September 30, 2020, calculated with a deduction at a rate of 1.5 percent.

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(1/2) Persons liable to pay personal income tax Only the wages of doing things that qualify as assessable income under Section 40 (7) or (8) of the Revenue Code are deducted withholding tax for assessable income. Paid from January 1, 2023 to December 31, 2025, and tax remittances have been made. with the procedures specified under Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (2) a company or juristic partnership established under Thai law but not including foundations or associations withholding tax calculated at a rate of 3.0%

(See the Revenue Department's order No. Por. 73/1998)

 “(2/1) A company or juristic partnership established under Thai law but not including foundations or associations withholding tax for assessable income paid from April 1, 2020 to September 30, 2020, calculated with a deduction at a rate of 1.5 percent.

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

“(2/2) A company or juristic partnership established under Thai law but does not include foundations or associations withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has made tax remittances by the specified method According to Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (3) a company or juristic partnership established under foreign laws operating in Thailand having a branch office permanently located in Thailand withholding tax at a rate of 3.0%

(See the Revenue Department's order No. Por. 8/1985)

(See the Revenue Department's order No. Por. 20/1988)

 “(3/1) A company or juristic partnership established under foreign laws operating in Thailand having a branch office permanently located in Thailand withholding tax on assessable income paid from 1 April 2020 to 30 September 2020, calculated as a percentage deduction 1.5”

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(3/2) A company or juristic partnership established under foreign laws operating in Thailand with a permanently located branch office in Thailand withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has remitted tax by According to Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 “Only wages to make things that are money from construction work that the contractor has to invest by providing important parts besides tools. shall apply to employment contracts made from 1 November 1987 onwards.

(Amended by the Revenue Department Order No. Tor Por 21/1987, effective from 1 November 1987 onwards)

(See the Revenue Department's order No. Por. 125/2003)

 Clause 9 A person, company or juristic partnership or other legal entities Ordinary partnership or non-juristic body of persons who pays the assessable income under Section 40 (8) of the Revenue Code to the recipient who is

 (1) Persons who are liable to pay personal income tax or corporate income tax only for prizes in contests, sweepstakes or any other similar nature, withholding tax calculated at a rate of 5.0 percent.

 “(1/1) Persons liable to pay personal income tax or corporate income tax but does not include foundations or associations Only as prizes in contests, contests, sweepstakes or any other similar nature withholding tax for assessable income paid from January 1, 2023 to December 31, Wed. B.E. calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 “(2) Public actors.

 “(a) in case of domicile in a foreign country, withholding tax calculated withholding at the rate specified in the personal income tax rate account except public actors who are Film or television actors whose domicile is abroad only if there is a filming operation Movies or television shows in Thailand by companies or juristic partnerships established under foreign laws. And was allowed to shoot in Thailand from the subcommittee considering applications for permission to film foreign films in Thailand. according to the regulations of the Thai Film Industry Promotion Committee Regarding permission to film foreign films in Thailand, B.E. 2001 withholding tax calculated at a deduction rate of 10.0 percent.

(Amended by the Revenue Department Order No. Tor Por 111/2002, effective from 28 September 2002 onwards)

(See the Revenue Department's order at Por. 120/2002)

 (b) In cases other than (a), withholding tax is deducted at the rate of 5.0 percent.

The term “public performer” means theatrical, motion picture, radio and television actors, singers, musicians, professional athletes or any other entertaining actors.”

(Amended by the Revenue Department Order No. Tor Por 31/1991, effective from 1 September 1991 onwards)

(See the Revenue Department's order at Por. 102/2001)

 “(c) In case of domiciled in Thailand, deduct withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has remitted tax by According to Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 Clause 10 Companies or juristic partnerships or other legal entities which pays assessable income as advertising expenses to recipients who are liable to pay personal income tax or corporate income tax withholding tax calculated at a rate of 2.0%

(See the Revenue Department's order No. Por. 6/1985)

“Clause 10/1 Companies or juristic partnerships or other legal entities which is the payer Assessment which is advertising expenses to a recipient who is liable to pay personal income tax. or corporate income tax, but not including foundations or associations, withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has submitted tax remittances by According to Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 Clause 11 A person, company or juristic partnership or other legal entities Ordinary partnership or non-juristic body of persons Only in the case of an exporter Or any producer of aquatic products and the producer is obliged to apply for permission to set up a factory. According to the factory law, the person who pays the assessable income for the purchase of aquatic animals, both live and non-living and their parts, whether fresh or chilled. Refrigerate until frozen. or act in any way to preserve it from decomposition rot during transportation To recipients who are liable to pay personal income tax or corporate income tax withholding tax calculated at a rate of 1.0%

Clause 12 A person, company or juristic partnership or other legal entities ordinary partnership or a non-juristic body of persons who pays assessable income in the form of wages to contractors who are companies or juristic partnerships established under foreign laws operating in Thailand without having a branch office permanently located in Thailand withholding tax calculated at the rate of 5.0%

(See the Revenue Department's order No. Por. 8/1985)

 "Clause 12/1 Companies or juristic partnerships or other legal entities which is the payer of the assessable income under Section 40(8), only for the payment from services other than those specified in Clause 8, Clause 9 (2), Clause 10, Clause 12, Clause 12/3 and Clause 12/3. 12/4 but does not include payouts hotel service charge Restaurant service fee and life insurance premiums to the recipient who is

 (1) Persons liable to pay personal income tax withholding tax calculated at the rate of 3.0 percent.

 “(1/1) Persons liable to pay personal income tax withholding tax for assessable income paid from April 1, 2020 to September 30, 2020, calculated at the rate 1.5 percent.”

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(1/2) Persons liable to pay personal income tax withholding tax for assessable income Paid from January 1, 2023 to December 31, 2025, and tax remittances have been made. with the procedures specified under Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (2) a company or juristic partnership carrying on business in Thailand but not including foundations or associations withholding tax calculated at a rate of 3.0%

 “(2/1) Companies or juristic partnerships carrying on business in Thailand but not including foundations or associations withholding tax for assessable income paid from April 1, 2020 to September 30, 2020, calculated with a deduction at a rate of 1.5 percent.

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(2/2) Companies or juristic partnerships carrying on business in Thailand, excluding foundations or associations, withholding tax for assessable income paid from 1 January 2023 to 31 December B.E. calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 The term “service” means any action that may seek valuable benefits other than the sale of goods.

 The term “restaurant” means a business selling food or beverages of any kind, including the business of making food or beverages, either in or from a place that allows the public to consume.”

(Amended by the Revenue Department Order No. Tor Por 104/2001, effective from 15 September 2001 onwards)

(See the Revenue Department's order No. Por. 112/2002)

(See the Revenue Department's order No. Por. 115/2002)

"Clause 12/2 Companies or juristic partnerships or other legal entities who pays the prize Any discounts or benefits due to sales promotion to recipients who are

 (1) Persons liable to pay personal income tax withholding tax calculated at the rate of 3.0 percent.

 “(1/1) Persons liable to pay personal income tax withholding tax for assessable income paid from April 1, 2020 to September 30, 2020, calculated at the rate 1.5 percent.”

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(1/2) Persons liable to pay personal income tax withholding tax for assessable income Paid from January 1, 2023 to December 31, 2025, and tax remittances have been made. with the procedures specified under Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 (2) a company or juristic partnership carrying on business in Thailand but not including foundations or associations withholding tax calculated at a rate of 3.0%

 “(2/1) Companies or juristic partnerships carrying on business in Thailand but not including foundations or associations withholding tax for assessable income paid from April 1, 2020 to September 30, 2020, calculated with a deduction at a rate of 1.5 percent.

(Amended by the Revenue Department's order No. Thor Por 324/2020 to come into force from 1 April 2020 onwards)

 “(2/2) Companies or juristic partnerships carrying on business in Thailand but does not include foundations or associations withholding tax for assessable income paid from January 1, 2023 to December 31, 2025 and has made tax remittances by the specified method According to Section 3 Pannars of the Revenue Code calculated with a deduction at the rate of 1.0 percent.”

(Amended by the Revenue Department's order No. Thor Por 354/2023 to come into force from 1 January 2023 onwards)

 Paragraph one shall not apply to rewards, discounts, or any benefits arising from sales promotion to purchasers of goods or service users who are consumers. or being an entrepreneur who directly brings products or services to use in their own business with no intention to be resold

(See the Revenue Department's order No. Por. 118/2002)

 "Clause 12/3 companies or juristic partnerships or other legal entities who pays premiums for non-life insurance To companies or juristic partnerships that operate non-life insurance business in accordance with the law on non-life insurance in Thailand withholding tax at the rate of 1.0 percent.

(Amended by the Revenue Department Order No. Tor Por 101/2001, effective from 16 July 2001 onwards)

"Clause 12/4 A company or a juristic partnership or other legal entities which is the person who pays the assessable income that is the transportation cost This does not include the payment of a fare for public transport to a recipient who is

 (1) Persons liable to pay personal income tax withholding tax calculated at the rate of 1.0 percent.

 (2) a company or juristic partnership carrying on business in Thailand but not including foundations or associations withholding tax calculated at a rate of 1.0%

 The term “public transport” means the general transport of passengers on a normal business basis.

(Amended by the Revenue Department Order No. Tor Por 104/2001, effective from 15 September 2001 onwards)

(See the Revenue Department's order at Por. 126/2003)

“Clause 12/5 A person, company or juristic partnership or other legal entities Ordinary partnership or non-juristic body of persons who pays assessable income under Section 40(8) of the Revenue Code Only for the purchase of gems, rubies, emeralds, topazes, garnets, opal, onyx, zircon, sapphires, jade and similar gems. Only uncut but does not include such imitation or newly made items, diamonds, pearls and imitation items of diamonds or pearls or newly made for persons liable to personal income tax who are not ordinary partnerships or non-juristic body of persons and are not Registration operators exercising the right to exempt from VAT under the Royal Decree issued under the Revenue Code Regarding Value Added Tax Exemption (No. 311), B.E. 2540 withholding tax at the rate of 1.0 percent

The provisions in paragraph one shall not apply. For the purchase of gemstones, rubies, emeralds, topazes, garnets, opal, onyx, zircon, sapphires, jade and similar gems. Only uncut but does not include such or reworked imitations, diamonds, pearls and imitations of diamonds or pearls or reworked. to payers who buy goods for consumption without the purpose of being sold

 “In this regard, for the payment of assessable income Only those paid from 26 May 2010 to 31 December 2011 and from 11 January 2013 to 31 December 2014.”

(Amended by the Revenue Department Order No. Tor Por 209/2013, effective from 20 February 2013 onwards)

“Clause 12/6 A person, company or juristic partnership or other legal entities Ordinary partnership or Non-juristic body of persons who pays assessable income under Section 40(8) of the Revenue Code Only as payment for the purchase of diamonds, precious stones, rubies, emeralds, topazes, garnets, opal, onyx, zircon, sapphires, jade, pearls and similar gems. Only uncut but does not include artificial Such objects or newly made To persons who are liable to pay personal income tax who are not ordinary partnerships or a body of persons that is not a juristic person and is not a registered registrant exercising VAT exemption rights According to the Royal Decree issued under the Revenue Code 2540 withholding tax calculated at the rate of 1.0%. The provisions of the first paragraph shall not apply. For the purchase of diamonds, precious stones, rubies, emeralds, topazes, garnets, opals, onyx, zircons, sapphires, jade, pearls and similar gems, only uncut. but does not include such artificial or reworked Clauses. to the payer who buys the goods go for consumption Without the intention to resell, however, for the payment of assessable income paid from August 6, 2016 onwards.

 “Clause 12/7 Payment of assessable income subject to withholding tax must be the amount according to one contract. amounting to one thousand baht or more Even if the payment will be divided once Less than one thousand baht."

(Amended by the Revenue Department Order No. Tor Por 266/2016, applicable for assessable income payments from 6 August B.E. 2016 onwards)

 Clause 13: Those who are obligated to withhold tax at source shall remit the tax they are obliged to withhold. in the form prescribed by the Director-General at the Area Revenue Branch Office in that locality within seven days from the last day of the month in which the assessable income is paid. whether or not the tax has been withheld or not.”

(Amended by the Revenue Department Order No. Tor Por 115/2002, effective from 11 October 2002 onwards)

 Clause 14 This order shall be applied for the payment of assessable income from the date of this order onwards.”

(Amended by the Revenue Department's Order No. Tor Por. 19/1987, effective from October 22, 1987 onwards)

Ordered on September 26, 1985

Wit Tantayakul

Director General of the Revenue Department