

Thailand Company Annual Tax & Compliance Calendar

泰国公司全年申报日历

Z&X Finance and Taxation Group · Accounting & Audit Services For: Thai private limited companies with a 31 December year end

How to use: this calendar lists the regular monthly and annual filings of a Thai limited company and their deadlines. Pin it up in the finance team or share it with your head office contact. The e-filing extension is announced by the Revenue Department each year; if your financial year does not end on 31 December, count the annual items forward from your year end. Actual deadlines follow the current announcements of the Revenue Department, the Department of Business Development (DBD) and the Social Security Office.

1. Monthly filings (for the previous month's data)

Form	What it covers	Who files	Deadline (paper / e-filing)
PND.1	Personal income tax withheld from salaries	Companies paying salaries	7th / usually 15th
PND.3	Withholding tax on service fees, rent etc. paid to individuals	When such payments are made	7th / usually 15th
PND.53	Withholding tax on service, freight, advertising fees etc. paid to Thai companies	When such payments are made	7th / usually 15th
PND.54	Withholding tax on service fees, interest, royalties, dividends etc. paid abroad	When cross-border payments are made	7th / usually 15th
PP.36	Self-assessed VAT on services bought from abroad	When foreign services are paid for	7th / usually 15th
PP.30	VAT return	VAT-registered companies — even with no sales	15th / usually 23rd
Social security	Employee and employer contributions	Companies with employees	15th

2. Year at a glance

Month	Annual items	Prepare in advance
Jan	Monthly filings Close the books, make prior-year adjustments, submit audit records to the auditor	Send bank and receivable/payable confirmations
Feb	Monthly filings By end of February: PND.1 Kor annual salary withholding summary Audit fieldwork	Have related-party contracts and statements ready

Mar	Monthly filings Auditor issues the audit report; agree adjustments	Set the shareholders' meeting date and prepare papers
Apr	Monthly filings By 30 April: shareholders' meeting approves the audited statements (within 4 months of year end)	BOI companies: prepare the annual report
May	Monthly filings Within 14 days of the meeting: file the shareholder list BOJ.5 Within 1 month of the meeting: file audited statements with the DBD By 30 May: PND.50 annual corporate income tax return (within 150 days of year end)	BOI companies: annual exemption application as required by BOI
Jun	Monthly filings Close the first half-year	Estimate first-half profit for PND.51
Jul	Monthly filings	Calculate the half-year prepayment
Aug	Monthly filings By 31 August: PND.51 half-year CIT prepayment (within 2 months after the first 6 months)	—
Sep	Monthly filings	Review related-party pricing and contracts
Oct	Monthly filings	Agree the annual audit schedule with the auditor
Nov	Monthly filings	Clear old balances, invoices and long-outstanding items
Dec	Monthly filings Pre-audit: arrange the year-end stock count and confirmation list	Year-end stock count; BOI raw material reconciliation records

"Monthly filings" means PND.1/3/53/54, PP.36, PP.30 and social security from Part 1, due every month. BOI annual reports, exemption applications and raw material reconciliation follow your BOI certificate conditions and current BOI requirements.

3. Three things that most often go wrong

1. **The annual items are a chain:** audit not finished → shareholders' meeting cannot be held → DBD filing and PND.50 are both late. Start the annual audit in January.
2. **No income still means filing:** VAT-registered companies must file PP.30 every month, even a nil return; the audit, shareholders' meeting, DBD filing and PND.50 are all still required.
3. **Missed filings add up:** surcharges of 1.5% per month on tax due plus penalties; late filing of financial statements can lead to penalties for the company and its directors.

Further reading (FAQ on zhongxintax.com): Which taxes does a Thai company file each month and each year?
zhongxintax.com/155/535 | No income — do we still file? /155/536 | How long does the annual audit take? /155/538

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Compiled from Thai Revenue Code filing deadlines, Revenue Department e-filing extension announcements, Civil and Commercial Code and Accounting Act provisions on shareholders' meetings and filing financial statements, and Social Security Office contribution rules. For typical cases only.