



Value Added Tax Return

under the Revenue Code

P.P. 30

Taxpayer Identification Number

Branch No.

Name of VAT Operator

Name of Place of Business

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

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

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

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

Post Code

Tel.....

Tax return filing of business with branches

Filing together at

(1) Head office

(2) Branch No

Separate filing for each place of business

(3) being Head office

(4) being Branch

Ordinary filing Additional filing, no. oftimes, of P.P 30
which filing within time late filing

For Tax Month (Fill X in the " " in front of the month)

Year (B.E.)

(1) January (4) April (7) July (10) October

(2) February (5) May (8) August (11) November

(3) March (6) June (9) September (12) December

For save data from TCL system

Tax Computation

Output Tax	1. Sales amount this month Or in case of additional filing <input type="checkbox"/> (1.1) Underdeclared sales	Baht	St.	
	<input type="checkbox"/> (1.2) Overdeclared purchases	<input type="text"/>	<input type="text"/>	1
	2. Less sales subject to 0% tax rate (if any).....	<input type="text"/>	<input type="text"/>	2
	3. Less exempted sales(if any).....	<input type="text"/>	<input type="text"/>	3
	4. Taxable sales amount(1. -2. -3.).....	<input type="text"/>	<input type="text"/>	4
	5. This month's output tax.....			Baht St. 5 <input type="text"/> <input type="text"/>
Input Tax	6. Purchase amount that is entitled to deduction of input tax from output tax in this month's tax computation Or in case of additional filing <input type="checkbox"/> (6.1) Underdeclared purchases	<input type="text"/>	<input type="text"/>	6
	<input type="checkbox"/> (6.2) Overdeclared sales			
	7. This month's input tax (according to invoice of purchase amount in 6.).....			7 <input type="text"/> <input type="text"/>
Value Added Tax	8. This month's tax payable (if 5 is greater than 7).....	<input type="text"/>	<input type="text"/>	8
	9. This month's excess tax payable (if 5 is less than 7).....	<input type="text"/>	<input type="text"/>	9
	10. Excess tax payment carried forward from last month.....	<input type="text"/>	<input type="text"/>	10
Net Tax	11. Net tax payable (if 8. is greater than 10.)	<input type="text"/>	<input type="text"/>	11
	12. Net excess tax payable ((if 10. is greater than 8.) or (9. plus 10.)).....	<input type="text"/>	<input type="text"/>	12

In case of late filing and payment , or additional filing

13. Surcharge.....	<input type="text"/>	<input type="text"/>	13
14. Penalty.....	<input type="text"/>	<input type="text"/>	14
15. Total tax payable : tax , surcharge, and penalty ((11.+13.+14.) or (13.+14.-12.)).....	<input type="text"/>	<input type="text"/>	15
16. Total excess tax payable after computation of surcharge and penalty (12.-13.-14.).....	<input type="text"/>	<input type="text"/>	16

Tax Refund Request

For excess tax payable in item 12. or 16. please specify and sign in the type of refund text box below whether **in cash** or **transfer into bank account**.

In the case where taxpayer not signed then the tax refund of this month will be carry forward to next month in the case of additional filing if not signed taxpayer can refund using **kor. 10** only

In cash SignatureVAT Operator

Transfer into bank account (as taxpayer requested and approved by the Area Revenue Branch office.)

SignatureVAT Operator

Guarantee

I hereby certify that the particulars given above are correct and true and agree to be bound by the such particulars, and I wish to request for reduction to surcharge in the case where filing tax return late or additional filing

Signature.....VAT Operator

(.....)

Date

(please see more details in Instruction for filling in and the filing of Por.Por.30)



Instruction for filling in and the filing of Por.Por.30

Persons required to file Por.Por.30

Por.Por.30 is a tax return to file particulars on a monthly basis for VAT registrant who is subject to calculate tax by offsetting **Output tax** by **Input tax** arising in a tax month regardless of the status of the registrant be it individual, group of persons, ordinary partnership, estate, company or juristic partnership, government enterprise or any other type of juristic persons.

VAT registrant who has several places of business (which is normally required to file a tax return for each place of business) and wishes to file a consolidated **Por.Por.30** and pay taxes all together shall request for approval from the Revenue Department. Once the permission is granted, the VAT registrant shall file a consolidated form and pay taxes all together. In such a case, the VAT registrant shall submit only **one Por.Por.30 with an attachment** as stipulated by the Revenue Department.

Filing instruction

Please fill the form by writing clearly or typing.

In case a branch is filing separately, the taxpayer shall fill in branch number as recorded in the VAT registration form (Por.Por.20) by filling the last digit in the far right box.

A taxpayer shall stipulate whether this is a consolidated filing or a separated filing by tick “/” in “[]” in front of the statement.

A taxpayer shall stipulate whether this is a normal filing, or additional filing and is the payment for which tax month and which year by ticking “/” in “[]” in front of the tax month and filling in the year (B.E)

The computation of tax shall be filled as follows:

1. Sales amount this month (or in case of additional filing [] (1.1) underdeclared gross sales [] (1.2) overdeclared purchase); a taxpayer shall fill in the amount of gross sales (sales amount subject to **7% or 0% tax rate**, including sales amount exempt from VAT under **section 81 of the Revenue Code**) made within this tax month.

In case of additional filing; a taxpayer shall declare the missing gross sales or excess declared purchases by ticking “/” in the “[]” in front of the statement whichever case may be.

2. Sales subject to 0% tax rate (if any)

3. Exempted sales (if any); a taxpayer shall fill in only the sales amount which are exempted from VAT under **section 81 of the Revenue Code** within this month.

4. Taxable sales amount (1.-2.-3.); a taxpayer shall fill the result of deducting from sales amount this month in 1. by sales subject to 0% tax rate in 2. and the amount of exempted sales in 3.

5. This month’s output tax; A taxpayer shall fill the amount of output tax taken from total amount in ‘**VAT amount**’ in the output tax report.

6. Purchase amount that is entitled to deduction of input tax from output tax in this month’s tax computation (or in case of additional filing [] (6.1) underdeclared purchased [] (6.2) overdeclared sales). A taxpayer shall fill in the amount of purchase that is eligible to claim input tax in this month’s tax computation.

In case of additional filing; a taxpayer shall fill in the amount of purchase that is eligible to claim input tax in computing tax from underdeclared of input tax or overdeclared of sales subject to VAT at the rate of 7% by ticking “/” in “[]” in front of the statement whichever case may be.

7. This month’s input tax (as evidenced by tax invoices of purchases in 6.); a taxpayer shall fill in the amount of input tax as evidenced by a full tax invoice of purchases in 6. which are eligible to claim as input tax in the tax computation taken from the total amount in ‘**VAT amount**’ in the input tax report.

8. This month’s tax payable (if (5) more than (7)); a taxpayer shall deduct output tax amount in 5. by input tax this month in 7. The result shall be filled in 8.

9. This month’s excess tax payable (if (5) less than (7)); a taxpayer shall deduct input tax amount in 7. by output tax this month in 5. The result shall be filled in 9.

10. Excess tax payment carried forward from last month. In case a VAT registrant has excess tax payable in previous month, and he did not request for tax refund in cash or by transfer into bank account, he shall fill in the amount of excess tax payment carried forward from previous month.

Note: In case of additional filing, excess tax payment carried forward cannot be used in tax computation.

11. Net tax payable (if (8) more than (10)); a taxpayer shall fill in the amount of net tax due by deducting from 8 an amount in 10. The result shall be filled in 11.

12. Net excess tax payable (if (10) more than (8)) or ((9) plus (10)); if excess tax payment carried forward from 10. is more than the amount of tax due in 8, or there are both excess tax payable this month in 9 and excess tax payment carried forward in 10, it shall be the amount of net excess tax payable. A taxpayer shall deduct an amount in 10 by an amount in 8, or shall add an amount in 9 with an amount in 10 whichever case may be. The result shall be filled in 12.

In case of filing and payment of tax is made after the statutory deadline, or additional filing

13. Surcharge. In case a VAT registrant pays VAT after the statutory deadline, he shall compute and pay surcharge in an amount of 1.5% per month or fraction thereof of the amount of tax payable this month in 8. **It shall be computed on a monthly basis from the date after the statutory deadline for filing of Por.Por.30 of that tax month until the date on which Por.Por.30 is filed and the tax is paid.**

14. Fine. In case a VAT registrants files and pays an incorrect amount of VAT, or files additional filing in case of underdeclared of sales, or overdeclared of purchases, or files after the statutory deadline, he shall compute and pay fine **equal to or double** the amount of tax whichever case may be. The fine may be reduced in accordance with the regulations stipulated by the Director General. A taxpayer shall fill in the amount of fine after reduction pursuant to the regulations.

Form Por.Por.30 which a VAT registrant files after the statutory deadline, or an additional filing is automatically deemed to be an application for a reduction of fine. A taxpayer shall be granted a reduction in accordance with the regulations upon filing the form Por.Por.30.

15. Total tax due, surcharge and fine payable (11+13+14) or (13+14-12). A taxpayer shall fill in the total amount of tax due in 11 plus surcharge in 13 plus fine in 14, or surcharge in 13 plus fine in 14 minus excess tax payable in 12 whichever case may be.

16. Total excess tax payable after computation of surcharge and fine (12-13-14). If net excess tax payable in 12 is more than the amount of surcharge in 13 and fine in 14, a taxpayer shall deduct from net excess tax payable in 12 with the amount of surcharge in 13 and fine in 14. The result shall be filled in 16.

Request for Refund In case where taxpayer requests for tax refund (line 12. or 16.) in **cash** or by **transferring to bank account**, the taxpayer has to sign the taxpayer's name in box "**tax refund request**" as the case may be.

If the taxpayer does not sign the name in order to specify the request for tax refund in cash or the request for tax refund by bank transfer, it will be deemed that the taxpayer request to have tax refund be credited against the next month's VAT payable. Except in the case of additional filing which the taxpayer does not sign the name in order to specify the request for tax refund in cash or the request for tax refund by bank transfer, it will not be deemed that the taxpayer request to have tax refund be credited against the next month's VAT payable and tax refund must be requested by Form Kor. 10 only.

Note: In case where taxpayer request for tax refund by **bank transfer**, the Revenue Department will **transfer the refund into bank account** of the taxpayer. The taxpayer must first get approval from Area Revenue Branch Office. Therefore, the taxpayer must possess bank current account or saving account and submit request for transfer the refund into bank account together with bank's confirmation letter of bank account holder to Area Revenue Branch Office

Taxpayer must sign the name and fill dates of filing. In the case of juristic entity, it must stamp a corporate seal as well.

Deadline and place of filing and payment

VAT registrant must file Form Por.Por. 30 and pay tax (if any) on a monthly basis within the 15th of the following month, whether there is sale or service provision in that month or not. The place of submission is as follows.

1. In Bangkok, filing at;

(1) Area Revenue Branch Office where the business is located.

(2) Revenue Section, Excise Department where taxpayer supplies goods or services which are subject to excise tax and VAT.

2. Outside Bangkok, filing at;

(1) Area Revenue Branch Office where the business is located.

(2) Area Excise Branch Office or Area Excise Office where the manufacturer or service place are located in case taxpayer supplies goods or services which are subject to excise tax and VAT.

Note :
for further information , please contact
RD Call Center 1161