



## Tax Alert August 2021

### Extension for corporate income tax filing and tax payment via the internet platform

In response to COVID19 pandemic and to assist business operators, the Ministry of Finance issued the notifications on 23 August 2021 to extend the deadline for tax returns filing and tax payment via the Revenue Department's internet submission platform, which can be summarized below.

#### Corporate income tax including foundation income tax

Tax returns	Deadline	Extension deadline (e-filing)
Corporate Income Tax Returns (PND.50, PND.51 and PND.52)  Foundation and Association Income Tax Return (PND.55)  Also applicable to audited financial statements and other relevant accounting documents as the case may be.	Within 3 <sup>rd</sup> August 2021 until 22 <sup>nd</sup> September 2021	Within 23 <sup>rd</sup> September 2021
Transfer Pricing Disclosure Form	Within 3 <sup>rd</sup> August 2021 until 22 <sup>nd</sup> September 2021	Within 23 <sup>rd</sup> September 2021

## Half Year Personal Income Tax

Tax returns	Deadline	Extension deadline (e-filing)
Half Year Personal Income Tax Return (PND. 94)	Within 8 <sup>th</sup> October 2021	Within 30 <sup>th</sup> December 2021

## Withholding Tax

Tax returns	Tax month	Extension deadline (e-filing)
Withholding Tax Returns (PND. 1, PND. 2, PND. 3, PND.53 and PND. 54)	For <b>August 2021</b> , to be submitted within 15 <sup>th</sup> September 2021	Within 30 <sup>th</sup> September 2021
	For <b>September 2021</b> , to be submitted within 15 <sup>th</sup> October 2021	Within 29 <sup>th</sup> October 2021
	For <b>October 2021</b> , to be submitted within 15 <sup>th</sup> November 2021	Within 30 <sup>th</sup> November 2021
	For <b>November 2021</b> , to be submitted within 15 <sup>th</sup> December 2021	Within 30 <sup>th</sup> December 2021

## Value Added Tax

Tax returns	Tax month	Extension deadline (e-filing)
Value Added Tax Returns (Por.Phor. 36 and Por.Phor. 30)	For <b>August 2021</b> , to be submitted within 15 <sup>th</sup> and 23 <sup>rd</sup> September 2021 respectively	Within 30 <sup>th</sup> September 2021
	For <b>September 2021</b> , to be submitted within 15 <sup>th</sup> and 23 <sup>rd</sup> October 2021 respectively	Within 29 <sup>th</sup> October 2021
	For <b>October 2021</b> , to be submitted within 15 <sup>th</sup> and 23 <sup>rd</sup> November 2021 respectively	Within 30 <sup>th</sup> November 2021
	For <b>November 2021</b> , to be submitted within 15 <sup>th</sup> and 23 <sup>rd</sup> December 2021 respectively	Within 30 <sup>th</sup> December 2021

## Specific Business Tax

Tax return	Tax month	Extension deadline (e-filing)
Specific Business Tax Return (Por.Tor. 40)  *The extension shall not include the filing and payment of Specific Business Tax in respect to the transfer of real properties in commercial manner or for profits, irrespective of the manner in which such real properties are acquired.	For <b>August 2021</b> , to be submitted within 23 <sup>rd</sup> September 2021	Within 30 <sup>th</sup> September 2021
	For <b>September 2021</b> , to be submitted within 23 <sup>rd</sup> October 2021	Within 29 <sup>th</sup> October 2021
	For <b>October 2021</b> , to be submitted within 23 <sup>rd</sup> November 2021	Within 30 <sup>th</sup> November 2021
	For <b>November 2021</b> , to be submitted within 23 <sup>rd</sup> December 2021	Within 30 <sup>th</sup> December 2021

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