

A close-up photograph of a hand holding a blue pencil, writing on a tax form. The form has columns of numbers and checkboxes. The background is blurred, showing more papers and a desk. A large, semi-transparent white circle is overlaid on the right side of the image, containing the title and subtitle text.

How To Fill Out Your Tax Form PIT 90

Stage 1: Understand the categories



The Forms & Guidance You Will Need

- PIT 90
 - (Personal Income Tax Declaration form)
- Guide 90 66 Complete
 - How to fill in PIT90
- PIT 91
 - (Personal Income Tax Declaration form)
- Guide 91 66 Complete
 - How to fill in PIT91

OK so I live here more than 180 days, why do I have to fill out PIT 90 & 91?

PIT90:

- used for individuals who have income from sources other than employment.
- includes income from rental properties, business operations, freelance work, investments, or other non-salary sources.

PIT91:

- specifically for individuals who have income solely from employment, i.e., salary, wages, or other employment-related earnings.

PAGE 1 OF ภ.ง.ด.90 – **TAXPAYER'S DETAILS**

TAXPAYER'S DETAILS

SPOUSE'S DETAILS

TAXPAYER'S STATUS

CONTRIBUTION OF TAX PAYABLE TO POLITICAL PARTY

TAX PAYABLE

TAX OVERPAID

REQUEST FOR TAX REFUND

PAGES 2-4 OF ภ.ง.ด.90 – **ASSESSABLE INCOME**

No. 1 EMPLOYMENT INCOME/INCOME FROM THE HIRE OF SERVICE

No. 2 GOODWILL, ROYALTIES, ANNUITIES, AND OTHER INCOMES OF SIMILAR NATURE **8**

No. 3 INTEREST, SHARE OF PROFITS, AND DIVIDENDS

No. 4 RENT AND BENEFITS RECEIVED FROM A BREACH OF HIRE-PURCHASE OR INSTALLMENT SALE CONTRACT

No. 5 INCOME FROM LIBERAL PROFESSIONS

No. 6 INCOME FROM CONTRACTS OF WORK

PAGE 2-4 OF ภ.ง.ด.90 – **ASSESSABLE INCOME**

No. 7 INCOME FROM BUSINESS, COMMERCE, AGRICULTURE, SALE(S) OF PROPERTY ACQUIRED IN A COMMERCIAL OR PROFITABLE MANNER, SHARE OF PROFITS FROM CERTAIN MUTUAL FUNDS NECESSARY AND REASONABLE ACTUAL EXPENSE INCURRED FOR SECTION 40 (3), (5), (6), (7), OR (8) INCOME

No. 8 INCOME FROM SALE(S) OF IMMOVABLE PROPERTY WHICH WAS NOT ACQUIRED FOR TRADING PURPOSES OPTED FOR SEPARATE TAX COMPUTATION

No. 9 INCOME FROM GIFT

No. 10 INCOME THAT TAXPAYER HAS USED THE OPTION TO PAY TAX ON GROSS INCOME

No. 11 TAX COMPUTATION

What to do Next?

Gather Necessary Documents:

Identification: Passport and visa details.

Income Records:
Documents detailing all sources of income, such as rental income, business income, investment income, etc.

Expense Records:
Documentation of expenses that are deductible under Thai tax laws.

Previous Tax Returns: If applicable, for reference.

Download the Form:

- The PIT90 form can be obtained from the Revenue Department's website or from a local tax office.
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Thai Tax Rates

Income band THB	National income tax rates
1 to 150,000	0%
150,001 to 300,000	5%
300,001 to 500,000	10%
500,001 to 750,000	15%
750,001 to 1,000,000	20%
1,000,001 to 2,000,000	25%
2,000,001 to 5,000,000	30%
5,000,001 +	35%



Tax Year

Personal Income Tax Return for taxpayer with income not only from employment

PIT90 ภ.ง.ด.90

Taxpayer:

Taxpayer Identification No.

Date of Birth : / / Taxpayer aged 65 years or older is required to attach income exemption attachment form (DD/MM/YYYY)

First Name
(Please clearly specify title: Mr., Mrs., Miss, Others, Estate, Ordinary Partnership, Group of persons, or Community Enterprise)

Middle Name

Surname

Trade Name:

*Please be advised that for non-VAT registrants with multiple places of business and for those with an office address differing from the below, detailed information shall be given in the 'Office Address Information Attachment'.

Address: Building Room No. Floor No. Village

House No. Moo Junction

Road Sub-District

District Province

Postal Code

Website:

(Please specify your business website address)

Regular Filing

Additional Filing

Spouse :

Taxpayer Identification No.

Date of Birth : / / Taxpayer aged 65 years or older is required to attach income exemption attachment form (DD/MM/YYYY)

First Name
(Please clearly specify title: Mr., Mrs., Miss, or Others)

Middle Name

Surname

Marital status

- Marriage existed throughout tax year
- Married during tax year
- Divorced during tax year
- Deceased during tax year

Filing Status

- (1) Has income under Section 40(1)-(8)
 - Joint filing*
 - Separate filing
 - Separate filing only Section 40(1)
- (2) Has income under Section 40(2)-(8)
 - Joint filing*
 - Separate filing
- (3) Has income under Section 40(1) only and files separately
- (4) Has no income

* In case of joint filing, fill in ภ.ง.ด.90 Attachment-joint filing

Taxpayer's Details

No. 1 Assessable Income Under Section 40 (1) (2)

13 Digit TIN

Payer of Income

Taxpayer Identification No.

1. Section 40 (1): Salary, wage, pension, etc.
(including exempted income from 2.(4))

2. Less (1) Provident fund contribution
(only the part exceeding 10,000 baht)

(2) Government Pension Fund contribution

(3) Private teacher aid fund contribution

(4) Severance pay under Labor Law
(if opt to include)

Total (1) to (4) (Attachment from (1) to (4)
.....copy/copies)

3. Section 40 (2): Meeting allowances,
commissions, etc.

4. Balance (1. - 2. + 3.)

5. Less expense (50 percent but not exceeding 100,000 baht)

6. Balance (4. - 5.) to be included in No. 11 1.

(2) gains received from transfer of cryptocurrencies or digital tokens

Cost price

Gains

Exempted

Not Exempted

9

(3) Income from sales of unit in Retirement Mutual Fund

Cost price

Gains

Exempted

Not Exempted

10

(4) Income from sales of unit in Long-Term Equity Fund

Cost price

Gains

Exempted

Not Exempted

11

(5) Income from sales of unit in Super Savings Fund/
Super Savings Fund (Extra)

(3) (Specify) -
 is income of taxpayer percent ; of spouse percent
 Less expense percent Actual
 Balance 3 ▶

(4) (Specify) -
 is income of taxpayer percent ; of spouse percent
 Less expense percent Actual
 Balance 4 ▶

2. Share of profits from mutual fund under the Announcement of the National Executive Council (where taxpayer does not allow payer of income to withhold 10 percent tax or want to request for refund or tax credit) 5 ▶

3. Income from sales of immovable properties (only where opt to include with other income)

(1) Inheritance or gift -
 Less expense 50 percent
 Balance 6 ▶

(2) Acquired in a non-commercial and non-profitable manner -
 Less expense percent Actual
 Number of years of holding year(s)
 Balance 7 ▶

4. Income from Gift (where opt to include the amount which was not exempted under Section 42 (26) (27) (28) with other income)

(1) Income from a transfer of ownership/possessory right in immovable property under Section 42 (26) -

(2) Income from a moral sponsorship/from gift from an ascendant under Section 42 (27) -

(3) Income from a moral sponsorship /from gift received in a ceremony or on occasions in accordance with custom and tradition under Section 42 (28) -

Total 8 ▶

Total 1 to 8 to be included in No. 11 1.

Total		<input type="text"/>
For income under Section 40 (7)		
1. Cost of service provision	<input type="text"/>	- <input type="text"/>
2. Salaries / wages	<input type="text"/>	- <input type="text"/>
3. Other expense(s)	<input type="text"/>	- <input type="text"/>
Total		<input type="text"/>
For income under Section 40 (8)		
A. Cost of goods sold / services		
1. Stock at the beginning of the year	<input type="text"/>	- <input type="text"/>
2. Plus purchase of goods during the year	<input type="text"/>	- <input type="text"/>
Total		<input type="text"/>
3. Less stock on the last day of the year	<input type="text"/>	- <input type="text"/>
Balance		<input type="text"/>
B. Expense(s)		
1. Salaries / wages	<input type="text"/>	- <input type="text"/>
2. <input type="text"/>	<input type="text"/>	- <input type="text"/>
3. <input type="text"/>	<input type="text"/>	- <input type="text"/>
Total		<input type="text"/>
Total (A. + B.)		<input type="text"/>

No. 8 Income from sales of immovable properties acquired in a non-commercial and non-profitable manner and opt to pay tax separate from other income

No.	1 Income from sales of immovable properties	2 Necessary and reasonable expense	No. of years of holding	3 Tax payable	4 Withholding tax	3 - 4 Payable/Overpaid

(Attached Evidence copy/copies) Total Tax payable Tax Overpaid to be filled in No. 11 15. ▶

No. 9 Income from Gift (where opt to pay taxes at a rate of 5 percent on the amount which was not exempted under Section 42 (26) (27) (28))

	Income amount	Tax amount
1. Income from a transfer of ownership/possessory right in immovable property under Section 42 (26)	<input type="text"/>	<input type="text"/>
2. Income from a moral sponsorship/from gift from an ascendant under Section 42 (27)	<input type="text"/>	<input type="text"/>
3. Income from a moral sponsorship/from gift received in a ceremony or on occasions in accordance with custom and tradition under Section 42 (28)	<input type="text"/>	<input type="text"/>
Total.	<input type="text"/>	<input type="text"/>

No. 10 Amount of income opted to pay tax without including with other income

(To be used as a base in calculating the purchase of Retirement Mutual Fund unit or Super Savings Fund (SSF) unit or Thailand ESG Fund unit or Pension Insurance Premium)

No. 11 Tax Computation

1. Income after deduction of expenses (Total of the last items from No. 1 to No. 7)	
2. Less allowances, etc. (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s) Attachment or ฎ.ฎ.ฎ.90 Attachment in case of joint filing (from the last item of Allowance(s) and Exemption(s) after Deduction of Expenses(s))).	
3. Balance (1 - 2)	
4. Less donation supporting education / sports / others (twice the actual amount paid but not exceeding 10 percent of 3.)	
5. Balance (3. - 4.)	
6. Less other donation (not exceeding 10 percent of 5.)	
7. Net income (5. - 6.)	
8. Tax computed on income from 7.	
9. Tax computed from assessable income of 120,000 baht or above: 0.5 percent of total assessable income before deduction of expenses under No. 1 to No. 7 1. to 4. (excluding income under Section 40(1))=.....X0.005=	
10. Tax payable (higher amount between 8. and 9., unless tax computed in 9. is less than 5,000 baht , then tax payable is the amount under 8.)	
11. Tax payable from the form "Income Declaration in Temporary Development Area..."	
12. Total tax payable	
13. Less <input type="checkbox"/> withholding tax and tax credit.	
<input type="checkbox"/> tax paid according to ฎ.ฎ.ฎ.93	
<input type="checkbox"/> tax paid according to ฎ.ฎ.ฎ.94	
14. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
15. Tax : <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (carried over from No. 8 (if any))	
16. Total tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid (Attached evidence for 4., 6., 13., and 15. total copy/copies).	
17. Plus additional tax payable (from No. 9 (if any))	
18. Plus additional tax payable (from ๐ 6. on Attachment Form (if any))	
19. Less tax overpaid (from ๐ 7. on Attachment Form (if any))	
20. Less tax calculated from previous filing of <input type="checkbox"/> ฎ.ฎ.ฎ.90 <input type="checkbox"/> ฎ.ฎ.ฎ.91 (In the case of additional filing)	
21. Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	
22. Add surcharge (if any)	
23. Total Tax <input type="checkbox"/> Payable <input type="checkbox"/> Overpaid	

Home Country Tax Input			
Home Country	<input type="text" value="UK"/>	Local Currency	<input type="text" value="GBP"/>
Income/yr	<input type="text" value="60,000"/> GBP	Exchange rate: THB/	<input type="text" value="46.20"/> GBP
Tax Paid/yr	<input type="text" value="528,131"/> THB	Money brought in to Thai	<input type="text" value="2,772,000"/> THB

Thai Tax Input			
Over 65?	<input type="text" value="Yes"/>	Salaries/Pensions/yr	<input type="text" value="฿2,772,000"/>
Married?	<input type="text" value="Yes"/>	Other Income/yr	<input type="text" value="฿0"/>
Wife earns >60,000฿	<input type="text" value="Yes"/>	Rental Income/yr	<input type="text" value="฿0"/>
Insurance Cost/yr (฿)	<input type="text" value="฿24,000"/>	Home Tax Paid (฿)	<input type="text" value="฿528,131"/>

Thai Tax Calculator Output

Thai Tax Payable before DTA

฿502,400

With Double Taxation Agreement

฿0

My Thai Tax 2024 Questionnaire

Question	Input
Your Name	
Your Contact Email	
Your Home Country	
Your Home Country Income/yr (your currency)	
Tax paid in your country (your currency)	
Money brought into Thailand (THB/yr) <i>(Salary/pensions/money transferred)</i>	
Are you over 65?	
Are you Married?	
Does your wife earn more than 60,000THB/yr <i>(If yes fill out tax forms for her separately)</i>	
If you have medical insurance how much do you pay/yr (THB)	
How much other income do you have? (e.g share dividends) in THB/yr	
Do you have rental income, if so how much THB/yr?	



Disclaimer:

This info will be kept private between you & Dr Ian T Nicolson. It will be used to calculate an estimate of how much tax you may have to pay on the money you brought in and/or earned here in Thailand if you are a Thai Tax resident.

The result will give you a ballpark figure to give you an idea of what your liabilities may be. It is not a definitive result and cannot be used to claim against Thai Revenue Dept or against Dr Ian T Nicolson. The author is not a tax expert and has just applied the rules given in the Guides to Thai Revenue forms PIT 90 & 91: 2023. If you need a definitive answer consult a local Tax expert.

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Original Signed by Dr Ian T Nicolson

