

Sector	Measures	Who can apply	Conditions
Social Security Fund	The rate for social security contributions was reduced from 5% to 1%	Employees	From March to May 2020
	The rate for social security contributions was reduced from 5% to 4%	Employers	From March to May 2020
	The rate for social security contributions was reduced from 5% to 4%	Employees	From September to November 2020
	The rate for social security contributions was reduced from 5% to 4%	Employers	From September to November 2020
	The deadline for payment of contributions has been extended to three months	Employees and employers	Payment deadlines for 2020: March - within July 15, April - within August 15, May - within September 15.
Taxes: rate reducing, deductions	Reducing the withholding tax from 3% to 1.5%	SME	- from 1 April to 30 September 2020. - the tax payment is made via e-Withholding Tax system
	Reducing the withholding tax from 3% to 2%	SME	- from 1 October 2020 to 31 December 2021. - the tax payment is made via e-Withholding Tax system
	Deduct three times the salary expenses for corporate income tax purposes	SME	- the salary paid in April 2020 to July 2020. - employees are insured in the Social Security Fund - wages are not more than 15,000 Baht per person per month - the SME's annual revenue does not exceed THB 500 million - the total number of employees does not exceed 200 persons - the number of insured employees in the said period should not be lower than the number of covered employees as of 31 December 2019.
	Apply 150% deduction on loans	SME	- from April 1 to December 31 2020. - to pay interest on government low-interest loans issued under the SME Support Program
Taxes: deadline for tax return filings and payments	Tax	Deadline	
	Balance sheet and corporate income tax (PND.50)	August 31, 2020	Corporate entities not listed on the Stock Exchange
	Half year corporate tax returns (PND.51)	September 30, 2020	Corporate entities not listed on the Stock Exchange
	Withholding tax (PND1, PND2, PND3, PND53, PND54)	May 15, 2020r.	SME
	Reverse-charge VAT (PP36)	May 15, 2020r.	SME
	VAT (PP30) and special business tax (PT40)	May 23, 2020r.	SME
	Stamp duty tax	May 15, 2020r.	SME
VAT refund	Within 15 days after filing the forms (normally - 30 days)	'Good Exporter' SME	Form filed via RD's eFiling system
	Within 45 days after filing the forms (normally - 60 days)	'Good Exporter' SME	Form filed with the RD's Area Office