

Right and Duties of a Taxpayer

A taxpayer has the following rights:

1. Tax installment payment

- For personal income tax, a taxpayer can pay any tax amount which exceeds 3000 baht in up to three installments without paying fines or surcharges.
- A taxpayer can file a request for an installment payment of tax arrears. However, such payment must meet the requirements set by the Revenue Department

2. Appeal in dispute of tax assessment

In the case where a taxpayer disagrees with the assessment made by the assessment officer, he has the right to appeal to the Commission of Appeals (in the form P.S.6) within 30 days starting from the day which an assessment notice has been received.

Should a taxpayer disagree with the ruling of the Commission of Appeals, he has the right to appeal within 30 days starting from the day the ruling of the Commission of Appeals has been received. Should he fail to appeal within 30 days, he no longer has the right to appeal and must pay the whole amount of tax, fine and surcharge.

3. Deferral of tax payment by using collateral for tax arrears

The right to appeal is not a deferral of tax payment.

A taxpayer who receives a tax assessment notice must pay tax on time as stated in the assessment notice. However, should he wish to wait for the hearing or decision of the Commission of Appeals, he has the right to defer tax payment by providing various securities as collateral in accordance with the rules and regulations of the Revenue Department.

4. Application for exemption or reduction of fine and surcharge

A taxpayer has the duty to file his tax return and pay proper taxes on time. Should he fail to do so, he will be subject to fine and surcharge on top of the tax due. However, on some special grounds he may request for exemption or reduction of fine. A tax officer does not have the power under any law to exempt or reduce surcharge. Only in the case where the Director-General grants an extension of the time period of tax payment or remittance and such tax has been paid or remitted within the extended time period, then the surcharge may be reduced to 50% thereof.

5. Access to documents

A taxpayer has the right to make a copy of his documents relevant to his past tax payment record (tax returns and receipt).

A taxpayer has the following duties :

1. File tax returns and pay proper tax.
2. Register for tax identification number. A taxpayer must also notify the Revenue Department officers of any changes in his particular details
3. Provide relevant documents and accounts as the law requires. This includes receipt, profit and loss statement. Balance sheet, special account, etc.
4. Cooperate and assist the Revenue Department officers and provide additional documents or information when required as well as comply with the summon.
5. Pay tax as assessed by the Revenue Department officers on time. Should a taxpayer fail to pay a complete sum, the assessment officer has the right to seize, attach and sell that asset by auction even without a court decision. Cash raised from the transaction will be used to pay off tax arrears.
6. Non-compliance with tax law. Anyone who does not comply with the law will face civil and criminal action.