



## **Extension to Land and Building Tax Payment & Objection Filing Deadlines**

On August 28, 2020, Thailand Ministry of Interior (“MOI”) has issued a notification circular (“Notification”) regarding an extension to the payment of Land and Building Tax, as well as, extension for filing an objection to tax appraisal value of the same. Similarly, the Governor of Bangkok metropolitan has also issued an announcement (“Announcement”) regarding the same in connection to the Land and Building Tax payment deadlines.

Due to the current implementation difficulties and ongoing COVID-19 Public Health Countermeasure Regulations, the Notification and Announcement were issued in addition to the previously announced extension to further provide more breathing room to both the local authorities and taxpayers alike.

### *1). Notification – Extension for Tax Collection & Objection Filing*

The Notification has further granted each local authority with the power to extend the collection deadlines for Land and Building Tax which was previously due within August 31, 2020. Subject to each provincial governor and authority’s discretion, the tax collection deadlines may now be extended as appropriate.

Moreover, taxpayers may also file an objection to the land & building tax appraisal value issued by the local authority. Taxpayers may file such objection within 30 days of having received the notification of the tax assessment. Different from the previous 30-day response deadline, the Notification has further allowed the local authority in-charge to extend the response deadline to the said objection on a case-by-case basis.

If applicable, taxpayers should file an objection within 30 days after having received the appraisal evaluation report as the local authority may reject such objection if it is not timely filed.



# NEWSLETTER

---



advocates  
&  
solicitors

---

## 2). Announcement – Extension of Land & Building Tax Payment

In accordance with the Announcement, all previous tax payment deadlines for Bangkok metropolitan shall be extended as follow:

- Deadline to pay Land and Building Tax shall be extended till the end of October 2020 (no additional penalties and surcharges);
- Payment of the Land and Building Tax by way of installment payment shall be extended as follows:
  - 1st installment – within October 2020
  - 2nd installment – within November 2020
  - 3rd installment – within December 2020

Overall, taxpayers are encouraged to stay up-to-date to all related Land and Building Tax deadlines and respective provincial announcements to avoid any unnecessary fines and to be able to fully utilize the benefits applicable under the laws. For more information on the latest land and tax regulations, please contact [law@ilct.co.th](mailto:law@ilct.co.th).

---

International Legal Counsellors Thailand Ltd.

บริษัท ที่ปรึกษากฎหมายสากล จำกัด

Affiliation : Russin & Vecchi



+66 2 679 6005



+66 2 679 6041



[www.ilct.co.th](http://www.ilct.co.th)



[law@ilct.co.th](mailto:law@ilct.co.th)