



**Summary of the reduction of withholding tax rate according to the Ministerial Regulation
No. 361 (B.E.2563) dated 27 March 2020**

	Type of assessable income	The person who has been deducted withholding tax	Withholding tax (normal rate)	Withholding tax at a reduced rate for the payment of assessable income from 1 April 2020 - 30 September 2020	Withholding tax at a reduced rate for the payment of assessable income from 1 October 2020 – 31 December 2021 by e-Withholding tax
1.	Section 40 (2) - provision of service by personnel - Commission	- Company - Juristic partnership - <u>Not include</u> foundation or association	3%	1.5%	2%
2.	Section 40 (3) - Goodwill - Copy rights or any other rights	- Company - Juristic partnership - <u>Not include</u> foundation or association	3%	1.5%	2%
3.	Section 40 (6) (7) - Liberty Professional service - Contract of work where the contractor has to provide essential materials	- Company - Juristic partnership - <u>Not include</u> foundation or association	3%	1.5%	2%
4.	Section 40 (8) - Hire of work - Reward, discount or any other benefits	- The person who has to pay corporate income tax - The person who has to pay personal income tax	3%	1.5%	2%