



# Land and Building Tax



## “Sustaining Local and National Development, Reinforcing Inclusive Growth”



### Tax Base, Taxpayer and Tax Collector



Tax Base

The value of land and building

\*Appraisal value



Taxpayer

- Land and/or building owner
- Condominium owner
- A beneficiary to land and building owned by government



Tax Collector

- Municipality
- Sub-district Administrative Organization (SAO)
- Bangkok Metropolitan Administration (BMA)
- Pattaya City



### Land and Building Utilization



#### Agriculture

Rice/crop planting, farming, animal domestication, aquaculture and other land/building usages as defined in ministerial notifications

#### Taxation :

- Levy based on actual utilization of land and building
- Tax calculation based on proportion of land and building usage, including connecting area that also used for agricultural purpose

The land or building that owner uses for residential purpose can be divided into

#### First Residential House

Residential land and/or building held by individual as shown in house registration certificate on 1<sup>st</sup> January in the tax year



#### Other Residential Houses

Owner of residential land and/or building whose name shown in title deed but not named in house registration certificate



#### Others

- Commercial use
- Industrial use
- Hotel
- Etc.



#### Vacant

Left vacant/unused/ not properly used for the entire past tax year



### Tax Rate (2020-2021)

#### Tax Rate

Appraisal Value (million baht)	Tax Rate (%)
0 - 75	0.01
75 - 100	0.03
100 - 500	0.05
500 - 1,000	0.07
more than 1,000	0.1

#### Agriculture

(ceiling tax rate 0.15%)

#### Individual

Exempt 50 million baht per local authority for an individual land and building owner

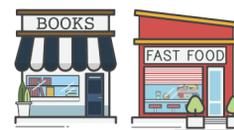
#### Residential

(ceiling tax rate 0.3%)

Appraisal value (million baht)	House (first residential house)	House + Land (first residential house)	Other residences houses
0 - 10	Tax Exemption	Tax Exemption	0.02
10 - 50	0.02	Tax Exemption	0.02
50 - 75	0.03	0.03	0.03
75 - 100	0.05	0.05	0.05
more than 1,000	0.1	0.1	0.1



#### Tax Rate



#### Tax Rate

Appraisal Value (million baht)	Tax Rate (%)
0 - 50	0.3
50 - 200	0.4
200 - 1,000	0.5
1,000 - 5,000	0.6
more than 5,000	0.7

#### Others/ Vacant

(ceiling tax rate 1.2%)

For vacant / not properly used property Tax rate will increase 0.3% every 3 years, but will not exceed 3%

### Tax Exemption

- First Residential House
  - Threshold of 50 million baht for an individual who owns both land and house
  - Threshold of 10 million baht for an individual who owns only house
- Individual owners of agricultural property
  - will be exempt for the first 3 years
  - will be exempt for threshold of 50 million baht in each local authority

- State-owned property used for non-commercial purposes
- Property used for public interest
- The office of the United Nations, Embassy and Consulate
- Common properties under the Condominium Act



### Transitional Relief

#### Tax Reduction

- Property used for public affairs (e.g. school, power plant, train station and public parking area)
- Property under development for industrial estates (within 3 years from a approval date)
- Financial institutions' non-performing assets that are for sale (5 years)
- Inherited property used for residential purposes which owner's name is in the house certification before Land and Buildings Tax Act becomes effective



#### Tax Relaxation

Gradually adjust the portion of the additional tax which would be due according to Land and Building Tax at the rate of 25% 50% and 75% in the first 3 years, respectively

#### Installment Payment

Installment payment is eligible for taxpayers who have at least 3,000 baht of tax due and must pay three installments due in April, May and June



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