

Land and Building Tax

Tax base, taxpayers and tax collectors

Tax base

Value of land and buildings
*Cost appraisal of properties

Taxpayers

- Landlords/Building owners
- Apartment owners
- One who possesses or utilizes state properties (land and

Tax collectors

Local Government as below;

- Municipality
- Subdistrict Administrative organization
- Bangkok Metropolitan Administration
- Pattaya City

Utilization of land and buildings

Agricultural Purposes which include rice field, farming, plantation, animal domestication, aquaculture and other businesses as stipulated by announcement

Collection:

Consideration by evidence
And tax payment complies

Residential Purposes are divided as follows;

First residential house

Residential land and buildings held by individuals as shown in the certificate of ownership or house registration certificate

Other residential houses

Residential land and buildings that

Others which includes:

- Commercial use,
- Industry,
- Hotel
- Apartment
- Rental house
- etc.

Vacant

Land or buildings which are:

Land and Building Tax Rate (Year 2020 – 2021)

Agricultural (ceiling rate 0.15%)

Value (million THB)	Rate (%)
0 – 75	0.01
75 – 100	0.03
100 – 500	0.05
500 – 1,000	0.07
Over 1,000	0.1

Tax base exemption:

THB 50 million for an individual land or

Residential (ceiling rate 0.3%)

Value <i>(million THB)</i>	First		
	House	House&Land	
0 – 10	-	-	0.02
10 – 50	0.02	-	0.02
50 – 75	0.03	0.03	0.03
75 – 100	0.05	0.05	0.05

Others/Vacant (ceiling rate 1.2%)

Value (million THB)	Rate (%)
0 – 50	0.3
50 – 200	0.4
200 – 1,000	0.5
1,000 – 5,000	0.6
Over 5,000	0.7

Tax rate will be increased 0.3% every 3 years for properties left

