

Abstract

We had worked according to cooperative education project at the accounting department of QS Retail (Thailand) Co., Ltd. as an assistant accountants and were assigned to work in part of Withholding Income Tax Certificate, P.N.D.3, P.N.D.53, and submitted withholding income tax occurred from service charge, hire, transportation charge and space rent. QS Retail (Thailand) Co., Ltd. takes responsibility to submit tax to Revenue Department within day 7th of next month or submit via www.rd.go.th within day 15th of every months as specified by Revenue Department.

QS Retail (Thailand) Co., Ltd. has the operational process of submitting withholding income tax as the legal regulation that commands payers to deduct withholding income tax each time if payable, following the rules and measures specified by Revenue Department.

Key words: withholding incoming tax/ P.N.D.3/ P.N.D.53