



An update on the method for submission of P.N.D.1, P.N.D.1 (Kor) and P.N.D.1 (Kor, Special)

On 21 September 2023, the Revenue Department (“RD”) issued Notification of the Director General of the RD No. 438, outlining the methods for submitting P.N.D.1, P.N.D.1 (Kor), and P.N.D.1 (Kor, Special) for declaring income tax purposes. Starting in January 2024, the RD mandates that P.N.D.1, P.N.D.1 (Kor), and P.N.D.1 (Kor, Special) must be submitted through the e-Filing and e-Withholding Tax system.

However, in cases where an employer is not able to submit those P.N.D forms via the e-Filing and e-Withholding Tax Systems, the RD requires the employer to file a paper tax return at the local Revenue office, including the reasons for not being able to file those forms through the e-Filing channel.

In addition, the RD mentioned that the change in submission of P.N.D forms methods is one of the RD’s preparations to accomplish the goal of establishing the Digital Tax Ecosystem and would help to improve the RD’s services.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com

