

## **Guide to**

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# **Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment (Tax year 2016)**

*Bureau of Legal Affairs, Revenue Department, Bangkok*

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## Contents

<b>WHAT'S NEW FOR TAX YEAR 2016?</b> .....	<b>1</b>
<b>ALLOWANCE(S) AND EXEMPTION(S) AFTER DEDUCTION OF EXPENSE(S) ATTACHMENT</b> .....	<b>2</b>
TAXPAYER'S DETAILS .....	2
SPOUSE'S DETAILS .....	2
ITEM 1. PERSONAL ALLOWANCE .....	2
ITEM 2. SPOUSE ALLOWANCE .....	2
ITEM 3. CHILD ALLOWANCE .....	2
ITEM 4. PARENTAL CARE .....	3
ITEM 5. DISABLED PERSON OR INCOMPETENT PERSON SUPPORT .....	4
ITEM 6. HEALTH INSURANCE PREMIUM FOR PARENT(S) .....	6
ITEM 7. LIFE INSURANCE PREMIUM PAID & PENSION INSURANCE PREMIUM PAID .....	7
ITEM 8. PROVIDENT FUND CONTRIBUTION .....	9
ITEM 9. NATIONAL SAVINGS FUND CONTRIBUTION .....	10
ITEM 10. RETIREMENT MUTUAL FUND (RMF) .....	10
ITEM 11. LONG-TERM EQUITY FUND (LTF) .....	11
ITEM 12. INTEREST PAID ON MORTGAGE LOAN FOR PURCHASE, HIRE-PURCHASE, OR CONSTRUCTION OF RESIDENCE .....	13
ITEM 13. FIRST TIME HOME BUYER EXPENSE (NEW SCHEME) .....	15
ITEM 14. SOCIAL SECURITY FUND CONTRIBUTION .....	15
ITEM 15. FOOD AND DOMESTIC TOURISM EXPENSE DURING THE SONGKRAN FESTIVAL .....	16
ITEM 16. DOMESTIC TOURISM EXPENSE .....	16
ITEM 17. PURCHASE OF THE ONE TAMBON ONE PRODUCT (OTOP) GOODS .....	17
ITEM 18. YEAR – END DOMESTIC TOURISM EXPENSE .....	17
ITEM 19. DOMESTIC PURCHASE OF GOODS OR SERVICES EXPENSE .....	18
ITEM 20. TOTAL .....	19

## **WHAT'S NEW FOR TAX YEAR 2016?**

There are new tax measures introduced in 2016 as follows:

### **1. Food and domestic tourism expense during the Songkran festival**

A taxpayer may claim the amount actually paid but not exceeding 15,000 baht for food and domestic tourism expense during the Songkran festival if the expense was spent from 9 April 2016 to 17 April 2016 subject to certain conditions stipulated by law.

### **2. Domestic tourism expense**

A taxpayer may claim the amount actually paid but not exceeding 15,000 baht for service provided by a person/company carrying on a business of guided tour according to the law on guided tour or for accommodation according to the law on hotel and tourism against his/her taxable income subject to the rules, procedures and conditions stipulated by law.

### **3. Purchase of One Tambon One Product (OTOP) goods**

A taxpayer may claim the amount actually paid but not exceeding 15,000 baht for the purchase of OTOP goods if the purchase is made from 1 August 2016 to 31 August 2016 subject to certain conditions stipulated by law.

### **4. Year-end domestic tourism expense**

A taxpayer may claim the amount actually paid but not exceeding 15,000 baht for service provided by a person/company carrying on a business of guided tour according to the law on guided tour or for accommodation according to the law on hotel and tourism against his/her taxable income subject to the rules, procedures and conditions stipulated by law if the expense was spent 1 December 2016 to 31 December 2016.

### **5. Domestic purchase of goods or services expense**

A taxpayer may claim the amount actually paid but not exceeding 15,000 baht for purchase of goods and services within Thailand from 14 December 2016 to 31 December 2016 subject to certain conditions stipulated by law.

## **Allowance(s) and Exemption(s) after Deduction of Expense(s) Attachment**

### **Taxpayer's Details**

In the Taxpayer Identification section, fill in the following information:

- Your 13-digit Taxpayer Identification Number
- Your title and first name (in capital letters)
- Your surname (in capital letters)

### **Spouse's Details**

If you have a spouse, please provide your spouse's details in this part of the form:

- Spouse's 13-digit Taxpayer Identification Number
- Spouse's date of birth, title and first name (in capital letters)
- Spouse's surname (in capital letters)

### **Item 1. Personal allowance**

Each individual taxpayer is entitled to a personal allowance of 30,000 baht. Enter 30,000 on this line.

### **Item 2. Spouse allowance**

You are entitled to an allowance of 30,000 baht for your spouse if he/she has no income in the tax year or you and your spouse are filing jointly. Enter 30,000 on this line.

### **Item 3. Child allowance**

If you have children, you may be entitled to child allowance when the following conditions are met:

1. Status of the child: The child must be
  - (1) your or your spouse's legitimate child, or
  - (2) your adopted child
2. Age of the child: At the end of the year, the child was:
  - (1) an adjudged incompetent/quasi-incompetent person, or
  - (2) age under 20 years old and was not married, or
  - (3) age under 25 years old and was studying in a university level (or any equivalent educational institution).

3. Other conditions:

- (1) The child must be under your care and financial support, and
- (2) The child had assessable income under 15,000 baht in the tax year.

4. You are entitled to the maximum allowance of 3 children

**Note:** If you have a child born before B.E. 2523 (1980) or adopted since B.E. 2522 (1979), and the child is adjudged incompetent or quasi-incompetent person, the limitation does not apply.

To arrive at the number of qualified children, you only have to count living children in their birth order. The number shall also **include children who are not qualified**.

If you have determined that you are entitled to child allowance, please fill in the following boxes applicable:

For each qualified child you are claiming, please enter the child's Personal Identification Number and the amount of the allowance in the provided boxes.

Line 1 (15,000 baht per child): Enter the number of qualified children who were not studying or were studying abroad in the tax year.

If you and your spouse both have income, each of you can claim 15,000 baht per child.

Line 2 (17,000 baht per child): Enter the number of qualified children who were studying in Thailand in the tax year.

If you and your spouse both have income, each of you can claim 17,000 baht per child.

#### **Item 4. Parental Care**

If you and your spouse (who has no income) support dependent parents, you may be entitled to parental care allowance of 30,000 baht for each qualified parent under the following conditions:

1. You or your spouse is a legitimate child (not an adopted child) of the parent.
2. At the end of the tax year, the parent (father / mother) was at least 60 years old and must be under taxpayer's care and financial support, and
3. The qualified parent must not have assessable income (including exempted income) exceeding 30,000 baht in the tax year.

Line 1. Enter your father's personal identification number in the first column. Then, enter 30,000 in the second column.

Line 2. Enter your mother's personal identification number in the first column. Then, enter 30,000 in the second column.

Line 3. Enter the personal identification number of your spouse's father in the first column. Then, enter 30,000 in the second column.

Line 4. Enter the personal identification number of your spouse's mother in the first column. Then, enter 30,000 in the second column.

For each qualified parent you are claiming, please enter the parent's Personal Identification Number and the amount of the allowance in the provided boxes.

If you were married before or on 1 January the tax year, you are entitled to an additional parental care allowance of 30,000 baht for each of your spouse's qualified parent if your spouse has no income (30,000 baht for your spouse's qualified father and 30,000 baht for your spouse's qualified mother).

However, if you got married after 1 January the tax year, you and your spouse can each claim parental care allowance, regardless of whether you and your spouse are filing separately or not.

If the qualified parents have more than one child, only one child could claim for a parental care allowance. The child must provide Parental Care Certificate (ภ.ย. 03) to claim the parental care allowance. The parents' Personal Identification Numbers must be filled in the ภ.ย.03.

If you are a non-resident, you may still claim a parental care allowance if the qualified parent is a resident.

#### **Item 5. Disabled person or incompetent person support**

If you and your spouse who has income and is filing jointly take care of a disabled or an incompetent person, you and your spouse may be entitled to an allowance of 60,000 baht per each qualified disabled/incompetent person.

An allowance for a qualified disabled/incompetent person is under the following conditions:

1. A qualified disabled/incompetent person must be:

- your spouse, or
- your parent, or
- your spouse's parent, or
- your legitimate child, or

- your spouse's legitimate child, or
- your adopted child, and/or
- any additional dependent disabled/incompetent person (limited to 1 person)

2. A qualified disabled person must have a disabled person ID card issued under the law governing disabled persons' life quality promotion and development. You are entitled to the allowance only if your name is specified as a guardian in the disabled person ID card. If there is more than one guardian on the ID card in the tax year, all the guardians have to make a written agreement on who will be entitled to the allowance.

3. If there is a change of the guardian on the disabled person ID card during the tax year, the last guardian is entitled to the allowance.

4. If your spouse who has no income is the only guardian on your child's disabled person ID card, you are entitled to the allowance.

5. If the person you support is a qualified disabled person and also a qualified incompetent person, you are entitled to an allowance of only 60,000 baht for dependent disabled person care.

6. A qualified disabled/incompetent person must not have assessable income exceeding 30,000 baht in the tax year. This amount of assessable income does not include exempted income.

7. If you are a non-resident in the tax year, the qualified disabled/incompetent person must be a resident of Thailand.

If you have determined that you are eligible for a dependent disabled/incompetent care allowance, you must attach a Disabled or Incompetent Person Care Allowance Certificate (ร.ย.04) with ร.ง.ด.90 or ร.ง.ด.91 whichever is applicable to you.

In addition to the ร.ย.04, if you are claiming for a disabled person care allowance, you must provide a photocopy of a disabled person ID card of the qualified disabled person issued under the law governing disabled persons' life quality promotion and development to the Revenue Department.

On the other hand, if you have determined that you are eligible for a dependent incompetent person care allowance, you must also provide the following documents in addition to the ณ.ย.04:

1. A medical certificate (issued in the tax year) issued by a licensed medical doctor stating that the person has limited capacity or inability to engage in normal daily activities due to health problems or illness. Additionally, the medical certificate must also state that the person had either health problems/illness or incompetency for at least 180 days.

If, in addition to you, there is any other person having such medical certificate, you must present a letter of consent which was signed by all of the persons who have such medical certificates to the Revenue Department.

2. An Incompetent Person Care Certificate (ณ.ย.04-1) certifies that the qualified incompetent person is under your care and financial support. It must be signed in the tax year. The person who signs the form must be at least 20 years old and must be:

(1) A spouse, a legitimate child, an adopted child, a grandchild, a parent, a sibling, a grandparent, an uncle, or an aunt of the qualified incompetent person's; or

(2) A sub-district head, a village head, or a member of a local administration where the qualified incompetent person lives.

Please note that the person signing the form must not sign the form for more than one guardian of the same qualified incompetent person.

#### **Item 6. Health Insurance Premium for Parent(s)**

If you paid health insurance premium for your parents or your spouse's parents, you may be eligible for a health insurance premium allowance. The eligible amount is the amount you actually paid but not exceeding 15,000 baht in total.

An allowance for health insurance premium for parents is subject to the following conditions:

1. The insured must be:

(1) Your father/mother, or

(2) Your spouse's father/mother.

2. The parent must not have assessable income exceeding 30,000 baht in the tax year.

3. You or your spouse is a legitimate child (not an adopted child) of the parent in order to be entitled to the allowance.



4. The qualified parent must have a Personal Identification Number. Please fill in the number of the qualified parent in the boxes as applicable.

5. If you are a non-resident, a qualified parent must be a resident of Thailand.

The eligible amount of insurance premium deduction is:

1. The amount you actually paid but not exceeding 15,000 baht in total.
2. If more than one child of a qualified parent paid for a health insurance policy together, all of the children are entitled to the deduction pro rata to the total amount paid (but the total amount of deduction must not exceed 15,000 baht per a qualified parent).

If you are single or you are married with spouse who has no income in the tax year, you can deduct as an allowance the qualified amount of insurance premium paid for your qualified parents and your spouse's qualified parents.

If you are married with a person who has earned income in the tax year, you and your spouse can each claim an allowance equal to the insurance premium paid, but not exceeding 15,000 baht, regardless of whether you and your spouse are filing separately or not. Enter such qualified amount in the provided box.

If you are claiming the allowance, you are required to present to the Revenue Department a receipt or a letter of certification issued by the insurance company carrying on business in Thailand.

## **Item 7. Life Insurance Premium Paid & Pension Insurance Premium Paid**

### **Line 1. Life Insurance Premium Paid**

If you have a life insurance, the premium that you pay may be deducted from your assessable income. A qualified life insurance policy starting 1 January 2009 is subject to the following conditions:

(1) The insurance policy is issued by an insurer who carries on insurance business in Thailand.

(2) Life and Family Secure Insurance Policies of the Government Savings Bank are also a qualified life insurance policy.

(3) The duration of the insurance policy is at least 10 years.

(4) If the coverage of your insurance policy includes coverage in addition to life, the amount paid for such additional coverage is not a qualified amount.

In the case of life insurance policies that return money or other benefits to insured person during the duration of the insurance policy, additional requirements are as follows:

- If you received the money/benefit annually, the amount you received must not exceed 20percent of the annual premium paid for the life insurance.

- If you received money/benefit in accordance to terms of the policy (but not annually) e.g. every 2 years, every 3 years, or every 5 years, the amount you receive must not exceed 20percent of the accumulated amount of premium paid for the life insurance during the period.

- If you received money/benefit otherwise stated, the accumulated amount of return/benefit received from the first year to the year it is received again must not exceed 20percent of the premium paid for the life insurance during the period.

**Note:** The term “money/benefit” above does not include a dividend according to your life insurance policy, money or benefit that you received in the tax year which you do not have to pay an insurance premium, even if the coverage period continues, and money/benefit received at the end of the life insurance policy.

The qualified premium is the amount you paid but not exceeding 100,000 baht. Additional amount may be deducted if the insurance policy is a qualified pension insurance policy.

If your spouse has income and is filing tax return jointly with you, he/she can also claim the qualified life insurance premium paid, under the same conditions above.

If you are claiming a life insurance premium allowance, you must present the following documents to the Revenue Department:

- Evidence issued by your insurer proving that the life insurance premium is paid.
- If the coverage of your insurance policy includes coverage in addition to life, the premium for such additional coverage must be stated explicitly and separately from the premium for life insurance.
- If you received money/benefits from your life insurance policy during the coverage of the policy, the evidence must provide adequate information to prove that the life insurance policy is qualified.

**Note:** If you claim the allowance, and later the life insurance policy is not qualified, the allowance is void. You will have to recalculate your income tax for the years that you claimed

the allowance and file an additional tax return. You have to pay tax retroactively plus a surcharge of 1.5% per month (fraction of a month equals a month). If you have a deposit living allowance, the amount that you deposit may be deducted from your assessable income. A deposit policy is subject to the following conditions:

- (1) The deposit policy is issued by an insurer who is established by Thai law in taxable year.
- (2) The duration of the deposit policy is at least 10 years.

The qualified amount is the amount you deposit but not exceeding 100,000 baht.

And when add up this deduction with life insurance premium paid, the amount must not exceed 100,000 baht.

## **Line 2. Pension Insurance Premium Paid**

If you paid an insurance premium and the policy is a “pension insurance”, you are entitled to an additional deduction. The eligible deduction for pension insurance premium paid is the following amount:

1. The actual amount you paid.
2. This amount must not exceed 15% of your assessable income.
3. The maximum amount is 200,000 baht.
4. When you add up this deduction with the following items, the amount must not exceed 500,000 baht:
  - (1) Provident fund contribution, government pension fund contribution, or private teacher aid fund contribution; and
  - (2) The amount paid for investment units in Retirement Mutual Fund (RMF); and
  - (3) The amount of premium paid for pension insurance policy.

If your spouse has income and is filing tax return jointly with you, he/she can also claim the qualified pension insurance premium paid, under the same conditions above.

## **Item 8. Provident Fund Contribution**

If you made a provident fund contribution during the tax year, you can deduct from your assessable income the first 10,000 baht that you paid. The part exceeding 10,000 baht must be filled on ภ.ง.ด.90 No. 1 item 2. or ภ.ง.ด.91 B. item 1. as applicable.

If your spouse has income, he/she can also claim the amount of provident fund contribution if he/she is filing jointly with you.

#### **Item 9. National Savings Fund Contribution**

If you made a National Savings Fund contribution during the tax year, you can deduct from your assessable income the actual amount you paid but not exceeding 500,000 baht. When you add up this deduction with the following items, the amount must not exceed 500,000 baht:

- (1) Provident fund contribution, government pension fund contribution, or private teacher aid fund contribution; and
- (2) The amount paid for investment units in Retirement Mutual Fund (RMF); and
- (3) The amount of premium paid for pension insurance policy.

#### **Item 10. Retirement Mutual Fund (RMF)**

If you purchased investment units in RMF, you may be entitled to an allowance. However, you must meet the following requirements:

You must purchase an investment unit (in each RMF) every calendar year (with a period of no more than 1 year between your previous purchase and the current purchase), and

1. The total combined amount paid for the unit (in each RMF) in a calendar year must be at least 3% of your assessable income or 5,000 baht.
2. Counting from your first purchase of the investment unit (in each RMF) to the redemption, the holding period must be at least 5 years.
3. You must not redeem the investment unit (in each RMF) when your age is under 55 years old (except redemption due to incompetence or death). This rule is only applicable to RMF investment units purchased on 1 March 2008 or later.
4. You must not receive any dividend or money of any kind from the RMF during your holding period. You can only receive benefits or return from the RMF upon redemption of the investment units.
5. You must not take out a loan or withdraw money of any kind from the RMF.

**Note:** If you purchase more than one RMF(s), you must comply with all of the above requirements for each RMF.

If you are an incompetent person **OR** you are 55 years old and the holding period is at least 5 years, you are exempted from some of the requirements above. You may:

1. Stop purchasing RMF investment units temporarily or permanently

2. Continue to purchase RMF investment units without subjecting to the minimum purchase value (3% of assessable income or 5,000 baht).

Investment units in an RMF can be transferred to another RMF. If you transfer all/some of your investment units to other RMF(s), the transfer must be done within 5 business days counting from the day following the date the underlying RMF received your transfer order.

It is required that the RMF that received your transfer order prepares documentary evidence of the transfer. The new RMF(s) must retain the evidence for an inspection by the assessment officer.

If you have made a qualified purchase of RMF investment units, you are entitled to an allowance. The qualified amount of allowance is as follows:

1. The actual amount you paid.
2. This amount must not exceed 15% of your taxable income.
3. The maximum amount is 500,000 baht.

When you add up this allowance with provident fund contribution, Government Pension Fund contribution, or private teacher aid fund contribution, the amount must not exceed 500,000 baht. You must have evidence from the RMF to prove the amount of RMF investment unit purchase.

If you have claimed for an RMF unit purchase allowance in a tax return and afterwards fail to comply with the above requirements, you are required to file an additional tax return to recalculate your tax burden for the year(s) you claimed such allowance and pay an additional amount of tax. You are also required to pay a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due. However, if you file the additional tax return within 31 March of the year following the year of non-compliance, you are exempted from the surcharge.

If you have filed an additional return while you hold the RMF units, and then you once again continue to purchase qualified investment RMF units, the counting of the holding period will continue from the date you first claimed for an allowance.

#### **Item 11. Long-Term Equity Fund (LTF)**

If you purchased investment units in LTF under the law governing Securities and Exchange during the tax year, you may be entitled to an allowance. However, you must meet the following requirements:

1. You must be an individual (a non-registered ordinary partnership, a non-juristic body of persons or an undivided estate of the deceased cannot claim this allowance).

2. The holding period between your first purchase and redemption of the LTF units must be at least 7 calendar years (except redemption due to incompetency or death). If you are an incompetent person, please acquire a medical certificate issued by a government-approved medical doctor. The certificate must state that you are incompetent that you can never engage in a working activity (which will enable you to purchase more LTF investment units).

**Note:** If you purchase more than one LTF(s), you must comply with all of the above requirements for each LTF.

LTF investment units can be transferred to another LTF. The counting of your holding period will continue if you transfer all/some of your investment units to other LTF(s) within 5 business days from the day following the date the underlying LTF received your transfer order.

It is required that the LTF that received your transfer order prepares documentary evidence of the transfer and delivers to the new LTF(s). The new LTF(s) must retain the evidence for an inspection by the assessment officer.

If you have made a qualified purchase of LTF investment units, you are entitled to an allowance. The qualified amount of allowance is as follows:

1. The actual amount you paid.
2. This amount must not exceed 15% of your taxable income.
3. The maximum amount is 500,000 baht.

You must have evidence from the LTF to prove the amount of LTF investment unit purchase.

If you have claimed for an LTF unit purchase allowance in a tax return and afterwards fail to comply with the above requirements, you are required to file an additional tax return to recalculate your tax burden for the year(s) you claimed such allowance and pay an additional amount of tax. You are also required to pay a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due.

## **Item 12. Interest paid on mortgage loan for purchase, hire-purchase, or construction of residence**

If you have paid residence mortgage loan interest, you may be entitled to a deduction. In order to be eligible for the deduction, the following requirements must be met:

1. The interest on loan that is taken out from any of the following institutions:

- Banks which carry on business in Thailand
- Companies, under the law governing the undertaking of finance/securities business and credit foncier business, which carry on business in Thailand,
- Insurance companies which carry on business in Thailand
- Cooperatives under Thai law
- Employers, having regulations related to funds allocated as welfare for employees, who carry on business in Thailand
- The Secondary Mortgage Corporations, under the law governing the Secondary Mortgage Corporation, which carry on business in Thailand
- Property fund for resolving financial institution problems, under the law governing securities and exchange
- Mutual fund for resolving financial Institution problems, under the law governing securities and exchange
- Government Pension Fund, under the law governing government pension fund

2. According to your mortgage loan agreement, the purpose of the mortgage loan is:

- To purchase or hire-purchase a building, a building with land or a condominium, or
- To build a residential building on your own land or on a land that you have a possessory right, or
- To refinance a residential loan which was made for the purpose of purchasing, hire-purchasing or constructing a residential building/ condominium. The interest shall be deductible only on the amount of the refinancing loan which does not exceed the outstanding debt.

3. The mortgage loan must be a secured debt. You must put your building/building with land/condominium up as collateral for the whole term of your mortgage loan.

4. The residence mortgage loan interests must be paid for a qualified residence. A qualified residence is a building/a condominium that you use as a residence in the calendar year in which you claim the deduction. You may have more than one qualified residence. Your

building/condominium is still a qualified residence even if you do not use it as a residence if the following cases apply:

- You are an employee and you are commanded to perform your employer's work in another locality on a regular basis, or

- The building/condominium cannot be used as a residence because it has suffered from fire, natural disaster or peril arising from any other cause. You must not be the person who has caused such incident.

If you have paid for qualified residence mortgage loan interests, you are entitled to a deduction. The eligible amount of deduction is as follows:

1. The total combined amount you paid for qualified residence mortgage loan interests.
2. The maximum amount is 100,000 baht.
3. If you, along with other persons, jointly take out a loan, each person is entitled to a deduction equally. Please divide the amount paid as qualified residence mortgage loan interests by number of persons. The total combined amount allowed as a deduction is 100,000 baht. If the loan is transferred to a new creditor according to a loan novation agreement, you are still entitled to a deduction.

You must provide evidence from the creditor to prove that interest has been paid for such loan.

If you are married, the following rules apply:

- If you have taken out the loan but your spouse does not have assessable income in the tax year, you are only entitled for the interests you paid up to 100,000 baht.

- If, before your marriage, you and your spouse are already entitled to deduction, after you get married, each of you and your spouse is still entitled for the same amount of deduction up to 100,000 baht per person.

- If, during your marriage, you and your spouse separately took out the loan and both of you have assessable income, each of you and your spouse is entitled for the actual interests paid up to 100,000 baht per person.

- If you and your spouse have jointly taken out the loan but your spouse does not have assessable income in the tax year, the person who has assessable income shall deduct the combined amount of interests paid up to 100,000 baht.



▪ If you and your spouse have jointly taken out the loan and both of you have assessable income, you and your spouse shall divide the qualified amount equally. However, the combined amount must not exceed 100,000 baht.

#### **Item 13. First time home buyer expense (new scheme)**

1. A payment made by a person who purchases a residence for the first time may be deductible up to 20% of the purchase price, subject to the following conditions:

▪ The purchaser must not have owned any residence before claiming this allowance.  
▪ A qualified residence must be a premise attached to land or a condominium only. It may be a new residence (first hand) or have been owned by another person (second hand).

2. The purchase price must not exceed 3,000,000 baht.

3. The transfer of ownership and payment must be completed from 13 October 2015 to 31 December 2016.

4. The deductible amount must be used for 5 consecutive years, starting from the year in which the transfer of ownership to the purchaser is completed.

Example: You made a qualified purchase of a condominium for the price of 3,000,000 baht on 20 October 2016. You are entitled to claim 120,000 baht  $((3,000,000 \times 20\%)/5)$  from your assessable income for the tax year, 2016, 2017, 2018, 2019, and 2020.

5. The title/ownership of the residence must vest in the purchaser for at least 5 years from the year that he/she purchases the residence. That means he/she must not sell or transfer the ownership to another person within 5 years from the date of purchase.

6. In case that the purchaser fails to comply with the above requirements or sells the residence before the end of the restricted period (fifth year) in which the title/ownership must be held, he must submit an additional tax return to adjust his tax payable from the tax year that he claims the expense onward, plus paying a surcharge of 1.5% per month (fraction of a month equals a month) of the total tax due.

#### **Item 14. Social Security Fund Contribution**

If you have made a contribution to Social Security Fund under the law on social security, you are entitled to an allowance. The qualified amount is equal to the actual amount of contribution, but not exceeding the amount specified by the law on social security. A person who has made

contributions to social security of his/her spouse may also deduct such contribution from his/her assessable income.

#### **Item 15. Food and domestic tourism expense during the Songkran festival**

Food and domestic tourism expense during the Songkran festival may be deductible up to 15,000 baht if the expense was spent from 9 April 2016 to 17 April 2016, subject to the following conditions:

1. The expense must be paid to a VAT-registered person or company.
2. The expense must be paid to
  - 2.1 Restaurant or hotel, according to the law on hotel, for food or beverage excluding alcohol, beer, and wine
  - 2.2 A person/company carrying on a business of guided tour according to the law on guided tour for guided service or
  - 2.3 A hotel according to the law on hotel for accommodation.
3. The services above must be used from 9 April 2016 to 17 April 2016.
4. Only an individual taxpayer is eligible for the scheme.
5. In the case of married taxpayer,
  - 5.1 If your spouse has no income in the taxyear, the entitled allowance is up to 15,000 baht.
  - 5.2 If your spouse has income and is filing jointly in the taxable year, each is eligible up to 15,000 baht for the expense each paid.
  - 5.3 If your spouse files the tax return separately, each is eligible up to 15,000 baht for the expense each paid.

The person claiming for this expense must provide full tax invoice issued under section 86/4 of the Revenue Code and, if that person is a VAT-registered person, the person must not claim input tax from that tax invoice.

#### **Item 16. Domestic tourism expense**

A payment made for guided – tour service provided by a person/company carrying on a business of guided tour, according to the law on guided tour, or for accommodation provided by a hotel, according to the law on hotel and tourism, is deductible up to the amount actually paid but not exceeding 15,000 baht, subject to the following conditions:

1. The qualified amount must be paid from 1 January 2016 to 31 December 2016.
2. The service must be completed from 1 January 2016 to 31 December 2016.

3. In the case of married taxpayer,

3.1 If your spouse has no income in the taxable year, the entitled allowance is up to 15,000 baht.

3.2 If your spouse has income and is filing jointly in the tax year, each is eligible up to 15,000 baht for the expense each paid.

3.3 If your spouse files the tax return separately, each is eligible up to 15,000 baht for the expense each paid.

The person claiming for this allowance must provide proof of payment (i.e. tax invoice) which indicates necessary information to support the claim.

**Item 17. Purchase of the One Tambon One Product (OTOP) Goods**

Purchase of the OTOP goods may be deductible up to 15,000 baht if the purchase is made from 1 August 2016 to 31 August 2016, subject to the following conditions:

1. The payment must be made to a VAT-registered person or company.
2. Only an individual taxpayer is eligible for the scheme.
3. The OTOP goods purchased must be subject to VAT at the rate of 7 percent.

4. The person claiming for this allowance must provide full tax invoice issued under section 86/4 of the Revenue Code with the statement that the products bought are OTOP goods and, if that person is a VAT-registered person, the person must not claim input tax from that tax invoice.

5. In the case of married taxpayer,

5.1 If your spouse has no income in the taxable year, the entitled allowance is up to 15,000 baht.

5.2 If your spouse has income and is filing jointly in the taxable year, each is eligible up to 15,000 baht for the expense each paid.

5.3 If your spouse files the tax return separately, each is eligible up to 15,000 baht for the expense each paid.

**Item 18. Year – end domestic tourism expense**

A payment made for guided – tour service provided by a person/company carrying on a business of guided tour, according to the law on guided tour, or for accommodation provided by a hotel, according to the law on hotel and tourism, is deductible up to the amount actually paid but not exceeding 15,000 baht, subject to the following conditions:

1. The qualified amount must be paid from 1 December 2016 to 31 December 2016.

2. The service must be completed from 1 December 2016 to 31 December 2016.

3. Only an individual taxpayer is eligible for the scheme.

4. In the case of married taxpayer,

4.1 If your spouse has no income in the taxable year, the entitled allowance is up to 15,000 baht.

4.2 If your spouse has income and is filing jointly in the taxable year, each is eligible up to 15,000 baht for the expense each paid.

4.3 If your spouse files the tax return separately, each is eligible up to 15,000 baht for the expense each paid.

The person claiming for this allowance must provide proof of payment (i.e. tax invoice) which indicates necessary information to support the claim.

#### **Item 19. Domestic purchase of goods or services expense**

Domestic purchase of goods or services may be deductible up to 15,000 baht if the purchase and payment is made from 14 December 2016 to 31 December 2016, subject to the following conditions:

1. The payment must be made to a VAT-registered person or company.

2. The goods or services purchased must be subject to VAT at the rate of 7 percent.

3. Only an individual taxpayer is eligible for the scheme.

4. The goods and services must be purchased for domestic consumption.

5. The unqualified goods are liquor, beer, wine, tobacco, gasoline, gas for vehicle, car, motorcycle and boat.

6. The unqualified services are guided tour services and accommodation.

7. The person claiming for this expense must provide full tax invoice issued under section 86/4 of the Revenue Code and, if that person is a VAT-registered person, must not claim input tax from that tax invoice.

8. In the case of married taxpayer,

8.1. If your spouse has no income in the taxable year, the entitled allowance is up to 15,000 baht.

8.2. If your spouse has income and is filing jointly in the taxable year, each is eligible up to 15,000 baht for the expense each paid.

8.3. If your spouse files the tax return separately, each is eligible up to 15,000 baht for the expense each paid.

**Item 20. Total**

Enter the sum of Item 1. to Item 19.. Fill the amount in No.11 item 2. of ภ.ง.ด.90 or in A item 6. of ภ.ง.ด.91 as applicable.