



Revenue Department News

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Subject : Effective Date of Tax Deduction Measure for Domestic Travel Expenses

Mr. Prasong Poontaneat, Director-General of the Revenue Department, stated that “to be entitled to tax deduction for travel expenses, taxpayers must have proof of the following documents: receipts or tax invoices on expenses from tour packages or hotel rooms in Thailand. These documents must only be issued by legally authorised tour operators or registered hoteliers in Thailand with the name-surname of the claimant, amount and dates of the expenses clearly mentioned. It is to note that the amount claimed for tax deduction from travel expense must be matched with the proved documents but at the maximum of 15,000 baht per year. The receipts or tax invoices issued on or in between 16th to 31st December 2014 shall be used against the Personal Income Tax return of the tax year 2014, which is due to be submitted by 31st March 2015. For those issued on or in between 1st January to 31st of December 2015, they shall be used against the Personal Income Tax return of the tax year 2015, which is due to be submitted by 31st March 2016”

The said tax deduction measure is particularly aimed at an individual person taxpayer rather than a non-registered partnership or non-corporate group of persons. In case of a spouse taxpayer where merely one of them has taxable income, this person shall be entitled to the tax deduction. In case of a spouse taxpayer where both of them have taxable income and their names are clearly mentioned in the receipts or tax invoices,

(a) they shall be entitled to tax deduction at the amount matched with the receipts or tax invoices but at the maximum of 15,000 baht each if they file annual tax return separately

(b) they shall be entitled to tax deduction at the amount matched with the receipts or tax invoices but at the maximum of 15,000 baht each when they file their section 40 (1) of the revenue code separately

(c) they shall be entitled to tax deduction at the amount matched with the receipts or tax invoices at the maximum of 15,000 baht each when they file tax return jointly

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