



# Revenue Department News

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Subject : Personal Income Tax allowance for expenditures on home and vehicle repairs due to the flooding

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As Personal Income Tax return forms (P.N.D.90 and P.N.D.91) were printed before the release of the flood relief measure for expenditures on home and vehicle repairs due to the flooding, there is no specific box in the forms for such expenditures. The purpose of this publication is to clarify this matter.

Individuals are eligible for the allowance when all of the following conditions are satisfied:

- Residential areas are in locations officially announced by the Government as flood-affected areas, and
- Expenditures on home and vehicle repairs occurred from July 25 to December 31, 2011.

Given these conditions, expenditures on home and vehicle repairs are deductible up to maximums of Baht 100,000 and 30,000, respectively for the tax year 2010. These expenditures shall be filled on the line '12. Others' under the section 'Allowances and Exemptions after Deductions of Expenses' of Personal Income Tax returns.

## Examples of tax computations

- Mr. Somchai lives in an area officially announced by the Government as flood-affected areas. In December 2011, he paid 100,000 and 30,000 Baht for home and car repairs, respectively.
  - In his Personal Income Tax return for the tax year 2010, he shall fill out 130,000 Baht on the line '12. Others' under the section 'Allowances and Exemptions after Deductions of Expenses'
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