



# Revenue Department News

News No. : 17/2015

Date : 28<sup>th</sup> April 2015

Subject : The Donation made to Earthquake in Nepal can enjoy tax relief

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The increasing death toll and the large devastation left by Nepal's earthquake have provoked humanitarian aid from public and private sectors in Thailand. The donation has been made in order to relieve suffer and to encourage the Nepalese.

The donation made to Nepal's earthquake shall be entitled to donation allowance or to expense deduction under the following conditions;

## 1. A taxpayer under Personal Income Tax regime

The taxpayer shall be entitled to donation allowance in an amount actually donated but not exceeding 10 percent of the remaining amount after the deduction of the expenses and other allowances if the money donated to the accounts specially opened for Nepal's earthquake e.g. **"Thai heart to Nepal" of the office of the Permanent Secretary, the Prime Minister's Office, Krungthai Bank, Government House Branch A/C No. 067-0-10330-6**, etc., or through company, juristic partnership or other juristic person as a donating agent e.g. **Television station, Foundation of The Federation of Thai Industries**, etc. For using the allowance, a receipt issued by such public or private sectors as well as bank slip or deposit slip must be required.

## 2. A company or juristic partnership under Corporate Income Tax Regime

The taxpayer shall be entitle to claim an amount of money or value of things donated as an expense deduction in an amount not exceeding 2 percent of net profit. The things or goods donated with reasonable cause shall not be liable to VAT.

The company, juristic partnership or other juristic person mentioned in no. 1 and no. 2 is liable to deliver such amount of money or things to the Thai government agents e.g. **Office of the Prime Minister for disaster victims**, then the agent has to issue an evidence proving the total amount of money or value of things equivalent to the actual amount of money or value of things received. **Any donation made directly by donating agent to the victims shall not be entitled to donation allowance or to expense deduction.**

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