



# Revenue Department News

**News No.** : 17/2012  
**Date** : 10 February 2012  
**Subject** : The Revenue Department proclaims that the amount paid for home and auto repair is a tax-deductible allowance.

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**Ms. Jitmanee Suwannapool**, Deputy Director-General and the Revenue Department's spokesperson, has revealed that "according to the Cabinet resolution dated 4 January 2012, a tax deduction to help flood victims was approved. Flood-affected people who have fixed their residence and automobile can take the amount paid for such repair as a tax allowance." The Revenue Department, therefore, would like to suggest personal income taxpayers (filing form P.N.D. 90 and P.N.D. 91) who wish to take the allowance as follows:

## **Home repair**

1. The qualified amount is the amount actually paid for the repair, materials or equipment for the repair of the immovable property (i.e. buildings, immovable property within the buildings, condominium units and assets assembled or installed to the buildings, assets assembled or installed within the area of the buildings or attached to condominium units) which was damaged by flood. However, the maximum amount allowable is 100,000 Baht.

Examples:

(1) Examples of the amount paid for the repair or materials or equipment for the purposes of the repair of the immovable property include the amount paid for home painting colors, tiles, ceiling, roofing, bricks and mortar used in the home repair. This shall also include the amount paid for home repair labor.

(2) An example of the amount paid for the repair or materials or equipment for the purposes of the repair of the assets attached to the buildings or condominium units is the amount paid for built-in furniture.

(3) Examples of the amount paid for the repair or materials or equipment for the purposes of the repair of the assets attached within the area of the building include the amount paid for materials or equipment for the repair of fences, fence gates, walls, garages, swimming pools, fish ponds and the amount paid for the labor for such repair.

2. Flood victims claiming for the home repair allowance shall fill in the qualified amount in "No. 12 Others" row under "Allowances and exemption after expenses" in form P.N.D. 90 and P.N.D. 91

3. The repair must be done on damaged property caused by national flood during 25 July 2011 – 31 December 2012 and the home must be located in the area which the Government of Thailand declared as disaster areas.

4. If the flood victim paid for the repair, materials or equipment for the repair of more than 1 place, the flood victim is entitled to take the allowance for every place but the total combined amount of the allowance shall not exceed 100,000 Baht.

5. Documentary evidence

5.1 Evidence proving that the flood victim has the legal title, the right as a tenant, or the right to use the damaged buildings / condominium units as a residence or a business establishment.

5.2 Evidence proving the amount paid for the repair, materials or equipment for the repair showing the name of the payee, date/month/year of the payment, the items paid for, the amount paid and the signature of the payee.

6. The taxpayer shall take the allowance for the taxable year of 2011 and 2012. If the taxpayer has paid for the repair, materials or equipment of the repair in both years, he shall be entitled to the allowance in each year provided that the total combined amount shall not exceed 100,000 Baht.

**Auto repair**

1. The qualified amount is the amount actually paid for the repair, materials or equipment for the repair of the automobiles which were damaged in the national flood. However, the maximum amount allowable is 30,000 Baht.

Examples of the qualified payment are the payment for auto painting, repair of auto seats, wheels, air-conditioner or equipment attached to the damaged auto.

2. Flood victims claiming for the auto repair allowance shall fill in the qualified amount in “No. 12 Others” row under “Allowances and exemption after expenses” in form P.N.D. 90 and P.N.D. 91.

3. The repair must be done on damaged auto caused by national flood during 25 July 2011 – 31 December 2012 and the home must be located in the area which the Government of Thailand declared as disaster areas.

4. If the flood victim paid for the repair, materials or equipment for the repair of more than 1 automobile, the flood victim is entitled to the allowance for every automobile but the total combined amount of the allowance shall not exceed 30,000 Baht.

5. Documentary evidence

5.1 Evidence proving that the taxpayer has the legal title or is a hirer under a hire-purchase agreement and that the taxpayer was the one who paid for the repair.

5.2 Evidence proving the amount paid for the repair, materials or equipment for the repair showing the name of the payee, date/month/year of the payment, the items paid for, the amount paid and the signature of the payee.

6. The taxpayer shall take the auto repair allowance for the taxable year of 2011 and 2012. If the taxpayer has paid for the repair, materials or equipment of the repair in both years, he shall be entitled to the allowance in each year he paid for provided that the total combined amount shall not exceed 30,000 Baht.

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