



# Revenue Department News

News No. : 32/2012  
Date : 3<sup>rd</sup> April, 2012  
Subject : RD exemption income tax for supporting energy saving

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The Revenue Department (RD) declare tax exemption to an individual who has income assessable under section 40(5) - (8) Company Limited, Public Limited Company and Partnership. For the money we pay is the cost to acquire the properties of materials or equipment that affect energy efficiency. But not including vehicles and materials equipment, machinery, for vehicles is no more than 25 percent of the cost. Under the following conditions:-

1. To the property through the use of which has not been purchased and are in a state ready for use from 1<sup>st</sup> January, 2011 to 31<sup>st</sup> December, 2012 were approved by Department of Energy and conservation of energy in materials equipment or machinery that is affecting the energy efficiency within 31<sup>st</sup> December, 2012
2. To charge and depreciation for a period of not less than five years from the date the property is in a condition ready to use

**Ms. Jitmanee Suwannapool, Deputy Director - General as the Revenue Department's spokesperson, revealed that** "The income tax exemption for expenditure is a tax measure that encourages the use of energy efficiency to solve environmental problems. There is also an extension of time to file a tax return through the Internet for another eight days after the expiration of the filing by law"

For further information please contact RD Call Center at 1161 from 08.30 - 18.00 hrs. on official working days or [www.rd.go.th](http://www.rd.go.th)

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