



# Revenue Department News

**News No.** : 8/2017  
**Date** : 18<sup>th</sup> January 2017  
**Subject** : Tax Deduction on Flood-Affected House/Vehicle Repair Expense

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On 17<sup>th</sup> January 2017 the Council of Ministers of Thailand approved the tax measure to assist the victims of the southern floods allowing deduction for flood-affected house/vehicle repair expense.

**Mr. Somchai Saengratmaneedet, Deputy Director-General and the Revenue Department's Spokesperson** revealed that "To alleviate distress of taxpayers whose properties have been damaged during the ongoing floods, the Council of Ministers has approved the tax measure that allows tax deduction on the expense paid to repair flood-affected house/vehicle, as described below:

## 1. In the Case of House Repair

Taxpayers may deduct from their assessable income the amount paid to repair or to purchase materials for repairing their immovable properties that are buildings, immovable properties within the building areas, condominium units, or properties built-in to the buildings/building areas/condominium units that have been damaged by floods between 1<sup>st</sup> December 2016 and 31<sup>st</sup> May 2017 and are in the areas that the government announces as the flood-affected areas. The deductible amount is the actual amount paid within 31<sup>st</sup> May 2017, but not exceeding 100,000 baht.

Examples:

(1) Expense on repairing or materials purchased for repairing immovable properties that are buildings, such as house/condominium unit/commercial building paints, tiles, ceilings, roofs, bricks, mortar, and repairing wage.

(2) Expense on repairing or materials purchased for repairing properties built-in to buildings/condominium units, such as expense on repairing built-in furniture.

(3) Expense on repairing or materials purchased for repairing properties built-in to building areas, such as expense on repairing fences, gates, walls, garages, swimming pools, ponds, and repairing wage.

## 2. In the Case of Vehicle Repair

Taxpayers may deduct from their assessable income the amount paid to repair or to purchase materials for repairing their vehicles, equipment, and facilities inside the vehicles

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that have been damaged by floods between 1<sup>st</sup> December 2016 and 31<sup>st</sup> May 2017 and are in the areas that the government announces as the flood-affected areas. The deductible amount is the actual amount paid within 31<sup>st</sup> May 2017, but not exceeding 30,000 baht.

Examples are such as expenses on repairing cars, motorcycles, engines, paints, car seats, wheels, air conditioning, or equipment attached to the vehicles that are damaged by floods. The vehicles must be as defined by the Automobile Act or the Land Transport Act.

Such house/vehicle repair expense shall be used in filing personal income tax returns (Form 90/91) for tax year 2017 within 31<sup>st</sup> March 2018. Therefore, proofs of payment must be kept as supporting documents for tax filing.”

For further inquiries, please contact any Area Revenue Office and RD Intelligence Center Tel. 1161.

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