



Revenue Department News

News No. : 28/2017
Date : 2nd August 2017
Subject : Tax measures to help flood

The cabinet resolution on 1st August 2017 approved tax measures to help flood victims. These tax measures aim to assist the flood victims in many areas of Thailand in 2017.

The Revenue Department would like to inform that

1. Tax measures to help flood victims are as follows;

1.1 The donors who make donations during 5th July 2017 to 31st October 2017 are entitled to claim an amount of money or value of donated items as 1.5 times expense deduction or allowance in calculating income tax;

(1) Individuals who donate money can use the donated amount as 1.5 times allowance in calculating their personal income tax. When combined with other donations, the total amount shall not exceed 10 percent of net assessable income.

(2) A company or a juristic partnership who donates money or items can use the donated amount as 1.5 times expense deduction in calculating its corporate income tax. When combined with other expenses for public charity or for public interest, the total amount shall not exceed 2 percent of net profits.

This tax measure is applied to only donations made to Government agencies, approved charitable organizations published in the Royal Gazette or donating agents who are companies or juristic partnerships or other juristic persons registered with the Revenue Department as donating agents e.g. Television or Radio broadcasting stations.

1.2 Tax deduction on flood-affected house/vehicle repair expense

(1) Taxpayers may deduct from their assessable income the amount paid to repair or to purchase materials for repairing their immovable properties such as 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 5th July 2017 and 31st December 2017 and are in the areas that the government announces as the flood-affected areas. The deductible amount is the actual amount paid, but not exceeding 100,000 baht.

(2) Taxpayers may deduct from their assessable income the amount paid to repair or to purchase materials for repairing their vehicles under the vehicle law or the land transport law and facilities inside the vehicles that have been damaged by floods between 5th July 2017 and 31st December 2017 and are in the areas that the government announces as the flood-affected areas. The deductible amount is the actual amount paid, but not exceeding 30,000 baht.

2. Documents for donations to assist disaster victims that qualify for tax deductions are as follows:

- A receipt issued for money or supply donations such as the receipt for money donations issued by government agencies or juristic persons that are donating agents.
- A receipt issued for the transfer of money donation to a bank account during the disaster period which specifies both a transferor and a receiver

3. The companies or juristic partnerships or other juristic persons who wish to be donating agents as mentioned in 1.1 must operate as mediums that transparently pass money or item donations to disaster victims. They must register with the Revenue Department by using “Donating agents to help flood, windstorm, conflagration or other natural disasters victims in Thailand since 1st January 2011 application form” approved by Director-General of the Revenue Department (via Director of Tax Supervision and Audit Standards Division or Director of Area Revenue Office) every time before opening for donation or after receiving donation during occurrence of disaster or within 1 month after the end of the disaster period.

For the juristic persons that are already registered as donating agents of previous flood or other natural disasters still need to resubmit the application form with the Revenue Department to be donating agents. Donating agents can look for more detail on Notification of Director-General of Revenue Department Re: Rules, Procedures and Conditions for the Exemption of Income Tax and Value Added Tax on Money and Item Donations to Flood, Windstorm, Conflagration or Other Natural Disaster Victims in Thailand since 1st January 2011, notified on 3rd October 2011 <http://www.rd.go.th/publish/41916.0.html>

For further enquiries, please consult with the officers at any area revenue offices nationwide or RD Intelligence Center at Tel. 1161.

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