



Revenue Department News

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Subject : Private sector hiring older persons must report the information to the Revenue Department within 31st August 2017 in order to claim double

The Revenue Department has released a tax measure to encourage the employment of older persons by doubling the expenses of the wages paid to older persons for a company or juristic partnership which hires a person who is 60 years old or older to work. The tax benefit shall be available for the accounting period beginning on or after 1st January 2016. The Royal Decree issued under the Revenue Code governing Exemption on Revenue Taxes (No.639) B.E. 2560 (2017) and the Notification of the Director-General of the Revenue Department on Income Tax (No.290) dated 14th March B.E. 2560 (2017) provided that a company or juristic partnership must report information of older persons whom the company or juristic partnership wishes to claim double expenses for wages paid within 150 days from the last day of the accounting period in each accounting period to the Director-General of the Revenue Department via the Revenue Department website. For a company or juristic partnership with an accounting period ending before or on 31st March 2017, the company or juristic partnership must report the information within 31st August 2017.

Mr. Somchai Saengratmaneedet, Deputy Director-General and Spokesperson of the Revenue Department, revealed that “To be entitled to tax benefits under the Royal Decree (No.639), a company or juristic partnership, who deducts wages paid to older persons as additional expenses in the amount totaling 100 percent during the accounting period 2016, which ended before or on 31st March 2017, must record the information of those older persons on the Notification System claiming benefits in hiring older persons within 31st August 2017 via www.rd.go.th > e-Services > the Notification System claiming benefits in hiring older persons.”

Please contact RD Intelligence Call Center 1161 for more information, or Information Technology Division of the Revenue Department at 0 2272 8743 or 0 2272 8804 should there be questions regarding the system.

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