



Revenue Department News

News No. : 16/2019

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Subject : The Revenue Department clarifies about personal income tax deductions and allowances for the 2018 tax year

News has been circulated on social media that since 1st January 2019 donors, who want to claim tax deduction, have to register through the e-donation system on the Revenue Department's website.

Mr. Pinsai Suraswadi, Acting Principal Advisor on Strategic Tax Administration (Finance and Banking) as spokesman of the Revenue Department, clarified as follows:

1. Donors can claim **tax deduction for all donations made to educational and religious institutions, hospitals, associations and foundations**. Donors, who want to claim tax deduction, do not have to register on the Revenue Department's website or donate via electronic transfers. Besides, the benefit of the e-Donation system is to provide greater convenience to donors, since donors do not have to keep donation receipts or certificates and they can check their donation transactions online through www.rd.go.th

2. **Other tax allowances** such as LTF/RMF, life insurance premium and home loan interest cost, taxpayers are still **able to use tax allowances as usual**. For **health insurance premium allowance**, health insurers are able to use tax allowance **when they allow insurance companies to submit electronic data of their health insurance premium information to the Revenue Department**.

3. However, for **donation to educational institutions** in the 2019 tax year, individual taxpayers, who want to claim **double tax deduction** between 1st January 2019 and 31st December 2019 (for tax returns to be submitted in 2020), **have to use the e-Donation system**.

For further enquiries, please contact RD Intelligence Center at Tel. 1161, any Area Revenue Office and Area Revenue Branch office nationwide on weekdays during office hours.

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