



# Revenue Department News

**News No.** : 6/2018  
**Date** : 9<sup>th</sup> November 2017  
**Subject** : The Revenue Department emphasizes the Importance of obtaining a full tax invoice to benefit from year-end tax allowance

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Mrs. Patricia Mongkhonvanit, Deputy Director-General, Acting Principal Advisor on Strategic Tax Administration (Energy Business Group), and Spokesperson of the Revenue Department, revealed that “The government has released a tax measure to spur domestic economy and increase spending of goods and services for the year end of 2017 during 11<sup>th</sup> November – 3<sup>rd</sup> December 2017. The Revenue Department has set the criteria to qualify for this year-end tax allowance and emphasizes that a taxpayer needs to obtain a full tax invoice from the VAT registrant. Such document must show 7% VAT that is levied on goods and services. The allowance shall not exceed 15,000 baht in total.

Examples of expenses that qualify as allowances are namely; purchase of goods from convenience stores or department stores, food and beverage expenses from restaurants and hotels, spa and face massage fees, car accessory costs, auto part expenses, and car repairing fees, that are paid during 11<sup>th</sup> November – 3<sup>rd</sup> December 2017.

Examples of expenses that cannot be used as allowances are purchases of liquor, beer, wine, cigarettes, gasoline for vehicles, cars, motorcycles, and boats, tour package, hotel accommodation expenses, medical care expenses, purchase of gold bar, water, electricity, and telephone bills from the previous month that are paid during the promotion period, overseas tour package, and other expenses that are subject to VAT such as life insurance premium fees, car insurance fees, price of books, magazines, and textbooks.

In case of several purchases made during 11<sup>th</sup> November – 3<sup>rd</sup> December 2017, the taxpayer can accumulate the value of all expenses. However, the value to be used as allowance shall not exceed 15,000 baht in total. If the tax invoice includes both VAT and non VAT items, the taxpayer is entitled to use solely the VAT included items as allowance. This measure can promote year-end domestic spending and stimulate cash flow in the economy. This will eventually lead to expansion of our economy and relieve tax burden of taxpayers, as well as encourage an entrepreneur to register as a VAT registrant. It can expand our tax base and positively impact the tax revenue in the long run.”

For further queries regarding the tax measure to spur the economy at year end 2017, please contact any Area Revenue Office or the RD Intelligence Center Tel. 1161.

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