



# Revenue Department News

News No. : 13/2019

Date : 14<sup>th</sup> December 2018

Subject : Evidence required for tax allowance for purchasing OTOP Goods, Books and Tires

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Mr. Pinsai Suraswadi, Acting Principal Advisor on Strategic Tax Administration (Finance and Banking) as spokesman of the Revenue Department, clarified about evidence that shall be used for personal income tax allowance regarding Tax Measure for Supporting Agriculture Community and Human Capital for Purchasing OTOP Goods, Books and Tires. The Measure allows an individual taxpayer to use expenses from purchasing certain goods during 15<sup>th</sup> December 2018 to 16<sup>th</sup> January 2019 as a tax deduction up to the amount actually paid but shall not exceed 15,000 baht in total from his or her taxable income. For the taxpayer who purchases certain goods during that period where the purchases considered to be within different tax years, such taxpayer will get a tax deduction up to the amount actually paid for each tax year but shall not exceed 15,000 baht in total (two tax years combined). Three categories of goods on which their expenses can be used as a tax deduction are as follows:

1. OTOP Goods which are registered with Community Development - the evidence required is a receipt (in the case where the seller of certain goods is not a VAT registered entrepreneur) or a full tax invoice (in the case where the seller of certain goods is a VAT registered entrepreneur);
2. Books, including e-Books, but excluding magazines and newspapers, purchased from entrepreneur who is a company or juristic partnership - the evidence required is either a receipt or a full tax invoice, as the case may be;
3. Car tires, motorcycle tires and bicycle tires purchased from VAT registered entrepreneur - the evidence required is a full tax invoice and a coupon which has a store's stamp (One coupon per one tire).

This tax measure will be beneficial to the country's development by bringing about product development from local wisdom, improving human capital quality through reading and increasing income for rubber plantation farmers. These are in accordance with National Strategy and Country's Reformation Guideline.

For further queries regarding the tax measure, please contact any Area Revenue Office nationwide or the RD Intelligence Center Tel. 1161. To report any tax avoidance cases, please go to [www.rd.go.th](http://www.rd.go.th) > Menu "Report Tax Issues".

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