The Cabinet of Thailand approved a tax measure on VAT exemption for the importation of medicines, medical supplies, medical tools against COVID-19. The aforesaid items have to be used for medical treatment, medical diagnosis or COVID-19 prevention namely, medicines, medical supplies and medical tools against COVID-19 donated to government hospitals, public sectors and organization or public charity in the light of medical treatment, medical diagnosis or COVID-19 prevention for medical staff and related persons being in charge of COVID-19 combat.

Dr. Ekniti Nitithanprapas, Director-General of the Revenue Department, revealed that the Ministry of Finance by the Revenue Department realizes the aggravation of COVID-19 situation that the medical supplies are necessary to be used in medical treatment and prevention against COVID-19. The draft of Royal decree issued under the Revenue Code with the exemption of revenue (no. ...) B.E. .... was therefore approved by the Cabinet of Thailand to launch the tax measure for supporting importation of medicines, medical supplies, medical tools against COVID-19 aimed to donate to public charity. The tax measure on VAT exemption will attract private sectors to give the Government a hand to cope with COVID-19 pandemic. As a result, VAT is exempted for the importation conducted from 1<sup>st</sup> March 2020 to 28<sup>th</sup> February 2021 of any items used for medical treatment, medical diagnosis or COVID-19 such as medicines, medical supplies and medical tools from overseas and donated to public hospitals, public sectors or organization or public charity.

Dr. Ekniti Nitithanprapas, Director-General of the Revenue Department, concluded that the Revenue Department deeply hopes that the above-mentioned tax measure will attract the private sectors to join with the Government to cope with COVID-19 pandemic effectively and in a timely manner. Apart from this, to support medical treatment, medical diagnosis and COVID-19 prevention being advantageous for public health which will play an important role for sustainable driving of economy and society of Thailand.