

Tax Incentives in relation with Disabled Person

No.	Beneficiary	Benefits
1.	Disabled person	Assessable income exemption of 190,000 Baht - Must bear a disabled person ID - Must be a Thai resident
2.	Caretaker of disabled or incompetent person	- 60000 Baht deduction for caretaking of disabled or incompetent person - Deduction may apply for caretaking of all disabled or incompetent persons that are a relatives* - For caretaking of disabled or incompetent person that is not a relative, only 1 person is eligible for deduction *relatives = father, mother, spouse, child, adopted child, parents and child of spouse
3.	Employer	- Double the expense is allowed for employing a disabled person - Three times the expense is allowed if more than 60 percent of employees are disabled persons and are employed for more than 180 days
4.	Owner of building, premise, vehicle, transport service, or public service provider	- Double the expense is allowed for expenses incurred for equipment and facilities for disabled person
5.	Disabled person project's sponsors	- Deduction is allowed for the actual amount of expense incurred for publicly providing benefit and convenience for disabled persons including benefits and supports from the government according to law for the promotion and development of quality of life of disabled persons
6.	Donator	Donating money or asset to the fund for the promotion and development of quality of life of disabled persons - individual: deduction at the actual amount donated but must not exceed 10 percent of their income after allowable expense and deduction - Corporation: allowable expense at the actual amount donated but must not exceed 2 percent of net profit before charitable donation expense