

Tax Incentive for Donation

Donor: Individuals

Entitlement Conditions

- deduct donation allowance made in special cases (A), then, deduct donation allowance in general cases (B)
- donation allowance in accordance to B can be enjoyed regardless of the claim of donation allowance deduction in accordance to A
- If claimed deduction of donation allowance in accordance to B, donation allowance in accordance to A cannot be enjoyed

A. Special cases

Double deduction but not exceed 10 percent of net profit

- Donation made to Educational Institution under the project of the Ministry of Education (Royal Decree No.420)
- Donation to a Fund for Teachers, Professors, and Educational Personnel (Royal Decree No.520)
- Expenses paid to Local Administrative Organizations in establishing or in supporting of Child Development Center (Royal Decree No.526)
- Donation made to
 - Juvenile Observation and Protection Center for career training project and activities related to child's treatment, problems solving, restoring child's conditions and support, or;
 - Juvenile Observation and Protection Center, Ministry of Justice(Royal Decree No.541)
- Donation made to Educational Institutions from 1 January 2013 to 31 December 2015 (Royal Decree No.558)
- Donation made to Sports Authority of Thailand/ Provincial Sports Committee / Provincial Sports Associations/ Sports Association of Thailand/ Department of Physical Education/ National Sports Development Fund from 1 January 2013 to 31 December 2015 (Royal Decree No.559)

Full Deduction

- Expenses paid to make the disabled gain access to public facilities, as well as welfare and other support from the government under the laws of Empowerment of Persons with Disabilities (Royal Decree No.519)

B. General cases

Deduction equals to an actual amount paid, but not exceed 10% of net income

- Donation made to

(a) temples, the Thai Red Cross Society

(b) public hospitals, public educational institutions

(c) charity organizations, hospitals or educational institutions published in the Royal Gazette (Section 47 (7))

- Donation made to intra-government sectors welfare fund (Royal Decree No.424)

- Donation made to

- Fund for Empowerment of Persons with Disabilities

- Fund for promoting social welfare

- Fund for child's protection

- National Sports Development Fund (Royal Decree No.428)

- Donation for helping flood victims made through a company or other juristic person (Royal Decree No.527)

- Donation made to Cultural Promotion Fund (Royal Decree No.540)

- Donation for sports (M.R. No.126, Clause 2 (68))