

Tax Incentive for Donation

Donor: a Company or a Juristic Partnership

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)
- Expenses in constructing and maintenance of playfield, park or private sports field (Royal Decree No.428)
- 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
 - career training project and activities related to Juvenile Observation and Protection Center's 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 disables 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 2% of net profit

- Donation for public charity (Section 65 Ter (3))
 - (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 for public benefits (Section 65 Ter (3) and N.DG.IT. No.44)
- 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 (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)

C. Deduction equals to an actual amount paid, but not exceed 2% of net profit

- Donation for education and sports (Section 65 Ter (3) and N.DG.IT. No.44)
- Donation made to National Sports Development Fund (Royal Decree No.428)