



# Revenue Department News

**News No.** : 39/2021

**Date** : 30<sup>th</sup> June 2021

**Subject** : The Revenue Department encourages private sectors to donate in order to cope with COVID-19 pandemic

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The Cabinet of Thailand has approved the principle of an extension of tax measure, which encourages the private sectors to donate money or assets to the Office of the Permanent Secretary from 6<sup>th</sup> March 2021 to 5<sup>th</sup> March 2022 as proposed by the Revenue Department to encourage all sectors to relieve and alleviate the suffering of those affected from the COVID-19 pandemic.

**Mr. Ekniti Nitithanprapas, Director-General of the Revenue Department** revealed that, “The Ministry of Finance by the Revenue Department has recognized the importance of the Government’s role in controlling and preventing the transmission of COVID-19. Therefore, the draft of Royal Decree issued under the Revenue Code with the exemption of revenue (no...) B.E. .... (Tax measure encouraging the donation to resolve COVID-19 pandemic) was proposed for the cabinet’s approval. The aim is to encourage people and private sectors to take part in solving impact of the pandemic and supporting the operation of preventing COVID -19 transmission by donating through the Office of the Permanent Secretary. The tax incentives’ principles are as follows;

1. An individual donating money to the National Vaccine Institute can deduct as the donation allowance equivalent the amount of donation, however, the combination of the amount under section 47 (7) of the Revenue Code must not exceed 10 percent of assessable income after deduction of expenses and other allowances.

2. A company or juristic partnership donating money or property to the National Vaccine Institute can deduct as the deductible expense equivalent the amount donation, however, the combination of this amount and expenses for public charity or public benefit under section 65 Ter (3)(b) of the Revenue Code must not exceed 2 percent of the net profit.

According to 1 and 2, the donations must be conducted via e-Donation system from 6<sup>th</sup> March 2021 to 5<sup>th</sup> March 2022.

3. Exemption of VAT for VAT Registrant donating products to the Office of the Permanent Secretary.”

**Mr. Ekniti Nitithanprapas, Director-General of the Revenue Department** concluded that, “The Revenue Department sincerely hopes that the aforementioned tax measures will motivate the private sectors to support the mission of preventing and stopping the spread of

COVID-19 pandemic by medical and public health personnel. These tax measures can assist in relieving and alleviating the suffering of people as well as those affected from the spread of COVID-19. For further enquiries, please contact any Revenue Department offices nationwide or RD Intelligence Center at Tel. 1161.”

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