



Revenue Department News

News No. : 41/2021

Date : 2nd July 2021

Subject : The tax measure to support the Equitable Education Fund donors who make donations through the e-Donation system has been extended by the Cabinet until 31st December 2023

The Cabinet approved the principle of extension of the tax measure to support donors for the Equitable Education Fund through the e - Donation system until 31st December 2023, as proposed by the Revenue Department. The tax measure aims to assist people with insufficient means, to reduce educational disparity, and to strengthen and develop the quality and efficiency of teachers, as stipulated in the Constitution of the Kingdom of Thailand.

Mr. Ekniti Nitithanprapas, Director-General of the Revenue Department, revealed that, “The Cabinet approved the principle of the draft of the Royal Decree issued under the Revenue Code regarding Tax Exemption (No....) B.E. ... (Tax measure for donations to the Equitable Education Fund), as proposed by the Revenue Department. This measure is in accordance with the Constitution of the Kingdom of Thailand, which requires that the government shall use a tax measure or mechanism to ensure that the donors to the Fund get benefits from tax deduction as well. This is to assist people with insufficient means, to reduce educational disparity, and to strengthen and develop the quality and efficiency of teachers, with the following details:

1. Individuals who donate money to the Fund can deduct twice of the amount donated as tax deduction. However, when combined with the expenses to support education, according to the projects approved by the Ministry of Education, must not exceed ten percent of the assessable income after deducting other expenses and deductions.

2. Companies or juristic partnerships who donate money to the Fund can deduct twice of the amount donated as an expense. However, when combined with the expenses to support education, according to the projects approved by the Ministry of Education, and the expenses paid for the cost of constructing and maintaining a privately-owned playground, park, or sports field that is open to the public free of charge, or a playground, park or sports field of the government must not exceed ten percent of the net profit before deduction of expenses for public charity or public benefit and expenses for education or sports under Section 65 TER (3) (b) of the Revenue Code.

In this regard, those who donate to the Fund as specified in 1 and 2 must donate via the Electronic Donation System (e - Donation), from 1st January 2021 to 31st December 2023.”

Mr. Ekniti Nitithanprapas, Director-General of the Revenue Department, summarized that, “The Revenue Department sincerely hopes that the above tax measure will encourage the private sector to contribute to the budget or educational funding, so that children and youth with insufficient means can get educational support until they complete basic education on an equal footing with other children. Moreover, the measure will increase opportunity for human resource development, which is the foundation for developing a country with quality. This will lead to the development of quality personnel for sustainable development of the country. For further enquiries, please contact any Revenue Department offices nationwide or RD Intelligence Center at Tel. 1161.”

.....