



Revenue Department News

News No. : 7/2019
Date : 13th November 2018
Subject : Promoting fertility by increasing tax deduction to 60,000 baht for the 2nd child and beyond

Mrs. Hasakarn Pingkarawat, the Revenue Department Secretary, acting as the Vice-Spokesperson of the Revenue Department, revealed that “On 12th November 2018, the Revenue Code Amendment Act (No. 46) B.E. 2561 was published on the Government Gazette website. The Act specifies the tax deduction amount for the 2nd child and beyond, which shall be applicable for the assessable income starting from tax year 2018, whose tax return is to be filed in 2019. For each legitimate child of the taxpayer or each legitimate child of the spouse of the taxpayer, the tax deduction of 30,000 baht shall be applied. Additionally, for the 2nd legitimate child (and beyond) who was born in 2018 or after, the tax deduction of another 30,000 baht shall be applied, resulting in tax deduction of 60,000 baht per child. The ordering of children shall take all children of the taxpayer into account, whether they are alive or not.”

Such increase of tax deduction is the policy to encourage Thai people to have more children. At the present, the birth rate in Thailand is declining, which results in the decreasing workforce and increasing elderly population. This tax policy is to persuade taxpayers to have more than one child so that the population structure of Thailand will be more suitable for the country development in the future.

For further enquiries, please contact the RD Intelligence Center Tel. 1161. If you encounter any tax evasion behavior, please inform us at www.rd.go.th > menu “Report Tax Evasion” so that the Revenue Department can investigate further.
