



Revenue Department News

News No. : 17/2019

Date : 11th January 2019

Subject : The Cabinet approved tax deduction for home and car damage repairs after “Pabuk”

The Cabinet approved a tax measure for home and car damage repairs to help “Pabuk” victims and to relief the expense that the victims bear on 3rd to 7th January 2019.

Mr. Pinsai Suraswadi, Acting Principal Advisor on Strategic Tax Administration (Finance and Banking) as spokesman of the Revenue Department, clarified as follows:

1. **In case of home repairs**, taxpayers may deduct from their assessable income the amount paid to repair or to purchase materials for repairing their immovable properties such as buildings, immovable properties within the building areas, condominium units, or properties built-in to the buildings/building areas/condominium units that have been damaged by “Pabuk”. The deductible amount is the actual amount paid, **but not exceeding 100,000 Baht**.

Example

(1) The amount paid to repair or purchase materials for repairing their immovable properties which includes expenses for paint, tiles, ceiling, roof, brick, mortar used in the repair and labor cost for the repair.

(2) The amount paid to repair or purchase materials for repairing their properties built-in to the buildings/condominium units which includes an expense for built-in furniture repair.

(3) The amount paid to repair or purchase materials for repairing their properties built-in to the building areas which includes expenses for purchasing materials for the repair of fence, gate, wall, garage, swimming pool, aquarium and labor cost.

2. **In case of vehicle repairs**, taxpayers may deduct from their assessable income the amount paid to repair or to purchase materials for repairing their vehicles or car equipment or car amenities that have been damaged by “Pabuk” and are in the areas that the government announces as the affected areas. The deductible amount is the actual amount paid, **but not exceeding 30,000 Baht**.

Example Expenses for vehicle repairs, motorbike repairs, engine repairs, paint, car seats, wheels, vehicle air conditioning system, car equipments that have been damaged by “Pabuk”. The vehicle must be vehicle under the vehicle law or the land transport law.

Both the home repair and vehicle repair expenses must be paid to repair houses and cars in the areas the government announces as the affected areas between 3rd January 2019 – 31st March 2019. The tax deduction can be claimed for the tax year 2019. Please keep the repair payment documents as an evidence for tax deduction.

For further enquiries, please consult with the officers at any revenue offices nationwide or RD Intelligence Center at Tel. 1161.

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