



TAX Alert

Tax incentives extension for e-Tax Invoice & e-Receipt and e-Withholding Tax

On 24 January 2023, the Cabinet approved the extension of the period of tax incentives to promote and encourage the private sector to use the e-Tax Invoice & e-Receipt system and the e-Withholding Tax system.

Below is a summary of the extended tax incentives:

1. A company or a juristic partnership who invests in e-Tax Invoice & e-Receipt system and e-Withholding Tax system is eligible for double deduction of the expenses incurred from investment in those systems including the service fees paid for using those systems for the period **1 January 2023 to 31 December 2025**.
2. A taxpayer who makes payments of certain types of assessable income via e-Withholding Tax system from **1 January 2023 to 31 December 2025** is eligible to apply the reduced withholding tax rate from 5%, 3%, and 2% to 1%.

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