



Tax & Legal Newsletter

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Rules, criteria, and conditions provided for “Easy E-Receipt 2.0” tax deduction regime

A ministerial regulation (No. 397) issued on 7 January 2025 and a notification from the Director-General of the Thai Revenue Department on income tax (No. 455) issued on 14 January 2025 set forth rules, criteria, and conditions for the income tax deduction under the “Easy E-Receipt 2.0” program for taxpayers that are subject to personal income tax (other than ordinary partnerships and non-juristic bodies of persons). The personal income tax deduction is available for certain expenses incurred from 16 January 2025 to 28 February 2025 for purchases of goods and services from VAT registrants, provided that a full electronic tax invoice (“e-Tax Invoice”) is retained as evidence to support the amounts claimed as a deduction. The tax deduction is also available for expenses incurred for certain purchases from sellers that are not VAT registrants, which are limited to purchases of books, newspapers, and magazines; subscriptions for e-books, e-newspapers, and e-magazines; purchases of types of goods registered with the Department of Community Development under the “One Tambon One Product” (OTOP) program; and purchases of goods or services from community enterprises or social enterprises that are legally registered under relevant laws, provided that an electronic receipt (“e-Receipt”) is retained as supporting evidence.

Qualifying expenses are based on the amount actually expended, up to THB 30,000. An additional deduction of THB 20,000 is allowed, resulting in a total deduction of THB 50,000, for the purchase of OTOP items, or for goods or services purchased from community enterprises or social enterprises that are legally registered under relevant laws.

The personal income tax deduction under the Easy E-Receipt 2.0 tax regime is not available for the following non-qualifying goods and services:

- Liquor, beer, and wine;

- Smoking tobacco;
- Petrol and natural gas for vehicles, and electric vehicle charging services;
- Purchases of cars and motorcycles (including motor vehicles) pursuant to the law in relation to vehicles, and purchases of boats;
- Utility bills, water bills, electricity bills, telephone bills, and internet service charges;
- Service fees paid under service agreements for services that have been or will be rendered outside the period from 16 January 2025 to 28 February 2025;
- Premiums for non-life insurance; and
- Payments made to Thai tourism services, hotels, homestays, and other accommodation services that are established or certified, as applicable, in accordance with the relevant laws or competent authorities.

Qualifying e-Tax Invoices and e-Receipts must specify the first and last name and the taxpayer identification (ID) number (i.e., national ID number) of a buyer or a service recipient.

Other criteria and conditions may apply in accordance with the rules prescribed by the Director-General of the Thai Revenue Department, including, but not limited to, specific requirements for e-Tax Invoices and e-Receipts, descriptions, and the appearance of signatures on each document.

Tax incentive approved to support business operators located in special economic zones

On 13 January 2025, the Thai cabinet approved a draft royal decree that would reduce the corporate income tax rate to 10% of net profits for companies or juristic partnerships operating in targeted industries designated by the Special Economic Zone Policy Committee in accordance with a 2021 (B.E. 2564) regulation from the prime minister's office on the development of special economic zones (SEZs). The standard corporate income tax rate is currently 20%, and the tax rate reduction is intended to promote investment in SEZs. The reduced tax rate would apply to entities with business establishments located within an SEZ (regardless of where their headquarters are located) with respect to income derived from the production of goods in the SEZ or from the provision of services used within the SEZ, and would be available for 10 consecutive accounting periods.

For the royal decree to become effective, a final version of the royal decree must be published in the government gazette. The rules, criteria, and conditions for the reduced tax rate would be in accordance with a notification issued by the Director-General of the Thai Revenue Department.

Currently, there are 10 special economic zones, which are located in border areas: Chiang Rai, Kanchanaburi, Mukdahan, Nakhon Phanom, Narathiwat, Nong Khai, Sa Kaeo, Songkhla, Tak, and Trat.

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