

# Tax News Flash

#05/2024



## Cabinet approves 'Easy e-Receipt 2.0'



**This flash may be of interest to:**

All clients



**Summary**

On 24 December 2024, the Cabinet approved the principle of a new ministerial regulation draft aimed at tax exemption under the 'Easy E-Receipt 2.0' initiative. This draft regulation is designed to stimulate the domestic economy in 2025 by encouraging the consumption of goods and services.

Key aspects of the 'Easy E-Receipt 2.0' measure include tax benefits for individual income taxpayers. Taxpayers can claim deductions for purchases of goods and services up to a total of Baht 50,000 including:

- deductions from the actual amount spent on goods and services with full electronic tax invoices (e-Tax Invoice) from VAT-registered businesses or electronic receipts (e-Receipt) from non-VAT registered businesses (subject to conditions), up to Baht 30,000
- additional deductions of up to Baht 20,000, which are available for spending on One Tambon One Product (OTOP) products, community enterprise goods, and social enterprise services, provided they are duly registered.

Eligible purchases from non-VAT registered businesses include books, newspapers, magazines, e-books, and registered OTOP products, as well as goods and services from registered community and social enterprises. However, certain purchases are excluded from this initiative, such as alcohol, tobacco, fuel, vehicles, utilities, insurance premiums, and travel-related services.

This measure will be in effect from 16 January to 28 February 2025 and aims to bolster the economy through incentivised consumer spending, while promoting the adoption of electronic tax systems. The rules, procedures and other conditions will be as prescribed by the Director-General of the Revenue Department.



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