

Tax News Flash

#02/2025



MR 397 and DGN 455 on 'Easy E-Receipt 2.0' have been issued



This flash may be of interest to:

All clients



Summary

On 10 January 2025, Ministerial Regulation (MR) 397 on the 'Easy E-Receipt 2.0' programme was published in the Royal Gazette. Following this, the Notification of the Director-General (DGN) 455 was issued on 14 January 2024, prescribing the rules, procedures and conditions for income tax exemption on purchases from 16 January to 28 February 2025. Specifically, it mentions the e-Tax invoice and e-Receipt requirement.

Easy E-Receipt 2.0	
Purchase period	16 January–28 February 2025
Eligible purchases	<p>Taxpayers can claim deductions for purchases of goods and services up to a total of THB50,000. The following purchases are covered:</p> <ul style="list-style-type: none">• Goods and services with full e-Tax invoices from VAT-registered businesses, as well as items with e-Receipts from non-VAT registered businesses (deductions are made on the actual amount spent). The latter only applies to purchases of books, newspapers, magazines (in paper or electronic format), One Tambon One Product (OTOP) items, as well as goods or services from community and social enterprises* with a value of up to THB30,000.• OTOP items and goods or services from community and social enterprises* are eligible for additional deductions of up to THB20,000, provided the OTOP items and the enterprise* are duly registered. <p>*Payments for goods or services must be made directly to the community or social enterprise.</p>
Ineligible purchases	<ul style="list-style-type: none">• Alcoholic beverages• Tobacco• Fuel, gas and electrical appliances for vehicle recharging• Vehicles (cars, motorcycles and boats)• Insurance premiums• Telecommunications and internet services• Tourism services and accommodation costs for hotels, hostels and other accommodation

Please see more details in MR 397 and DGN 455.



Source:

https://rd.go.th/fileadmin/user_upload/kormor/newlaw/mr397.pdf
https://rd.go.th/fileadmin/user_upload/kormor/newlaw/dg455A.pdf

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