

Shop Dee Mee Kuen campaign has been issued.



This flash may be of interest to:

All clients



Summary

On 20 December 2022, the Thai Cabinet approved the Shop Dee Mee Kuen campaign, aimed at stimulating domestic spending. The campaign will offer taxpayers income tax deductions when purchasing products and services with a value-added tax (VAT) component from 1 January to 15 February 2023, based on the amount paid but not exceeding Baht 40,000. The products and services include, for example, the purchase of books and service fees for books in the form of electronic data via the internet and One Tambon One Product (OTOP) goods. The proposed regulations will include the following conditions:

- (1) Purchases of goods or services in the amount not exceeding Baht 30,000 must have a full tax invoice in paper form or a full tax invoice in electronic form through the e-tax Invoice and e-receipt system of the Revenue Department, and
- (2) Purchases of goods or services in the amount not exceeding Baht 10,000, being the excess in (1) above, must have a full tax invoice in electronic form through the e-tax Invoice and e-receipt system of the Revenue Department only.

The measures do not cover the purchase during the period of certain products and services, including alcoholic beverages, tobacco, automobiles, motorcycles, boats, newspapers, magazines, tour guide fees, hotel accommodation, public utilities, tap water and electricity fees, internet service fees and charges for services with long-term service agreements that start before 1 January 2023 or end after 15 February 2023, and non-life insurance premiums. Rules, procedures and other conditions will be as prescribed by the Director-General of the Revenue Department.



- <https://www.thaigov.go.th/news/contents/details/62908>
- https://www.rd.go.th/fileadmin/user_upload/news/2566thai/news/7_2566.pdf

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