



## Double tax deduction for a donation made to education institutions through e-donation system

According to the Royal Decree issued under the provisions of the Revenue Code concerning tax exemptions (No. 768), it is specified that donations made through this system qualified for double tax deductions as allowances for donors. Educational Institutions include the following:

- (1) Public schools;
- (2) Private schools but not include non-formal education;
- (3) Private higher education institutions;
- (4) Educational institutes established in Thailand according to a treaty or agreement between the Thai government and the United Nations specialized agencies are Asian Institute of Technology (AIT); and
- (5) Higher education institutions from abroad, which were approved by the Educational Management Development Committee, such as CMKL university.

However, there are distinctions between requirements for donations made by individuals and juristic persons, which are as follows:

- (1) Individual Donations: Individuals are eligible to receive double deductions as allowances for their donations, but these donations must be in the form of monetary contributions.
- (2) Juristic Person Donations: In contrast, juristic persons, which include companies and other types of legal entities, enjoy a broader scope of eligibility. They have the option to make both monetary donations and properties. This means that in addition to providing monetary funds, juristic persons can also donate physical assets such as property or equipment.