



Tax measures for supporting domestic tourism industry 2024

New tax measures are to support tourism industry in Thailand, starting from 1 May 2024 to 30 November 2024. This new law applies to tourists who visit secondary cities or less-visited provinces in Thailand, including 55 provinces, such as Chiang Rai, Ranong, Nakhon Nayok, and Trad. The tax incentives for individual taxpayers include expense deduction at an actual amount but not more than 15,000 Baht provided that such taxpayers shall spend expenses to accommodation business operators and/or tour guides. In order to obtain such tax deduction benefit, the e-tax invoice shall be presented and submitted when filing tax returns.

On the other hand, for juristic persons, tax incentives include expense deduction for double amount of actual amount of expenses when carrying out seminars in 55 secondary cities and 1.5 times expense deduction of an actual expense for having corporate seminar in other cities, which are not secondary provinces. The eligible expenses under this tax scheme are accommodation and transportation costs, tour guide expenses, and other spending. To receive the tax deduction benefits, such juristic persons shall submit the e-tax invoice or e-receipt.

However, the e-tax invoice or e-receipt shall be issued and contain all necessary details as prescribed in section 86/4 of the Revenue Code.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com

