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Shop Dee Mee Kuen Campaign 2022 (Shop & Income Tax Deductions)

January 2022

Government has rolled out Shop Dee Mee Kuen, another in a series of populist campaigns to boost spending and catalyze the national economy. The campaign offers taxpayers income tax deductions for purchases of goods and services that meet conditions under Ministerial Regulation No. 379 and Notification of the Director-General of the Revenue Department on Income Tax No. 418.

Goods and services must be paid for between 1 January and 15 February 2022 for taxpayers to benefit from the campaign.

Tax Benefits: Income Tax Deductions

Any taxpayer who pays for goods and services in Thailand will be able to utilize the actual expense (to a maximum of Baht 30,000) as a tax deduction against personal income tax ("PIT") during this entire calendar year.

Qualifying Goods & Services

- (1) Goods and Services of Value Added Tax ("VAT") registrants; and
- (2) Books (including e-Books); and
- (3) OTOP Goods.

Goods & Services Not Eligible under the Shop Dee Mee Kuen Campaign

1. Alcohol, beer, wine;
2. Tobacco;
3. Oil and gas for vehicles;
4. Automotive i.e., cars, motorcycles, and water vehicles;
5. Newspapers and magazines;
6. e-Services for newspapers and magazines;
7. Tour guide service providers under the recent Tourism Business and Guide Act;
8. Services included in accommodation costs of hotel operators under the recent Hotel Act;
9. Public utility, and water and electricity bills, including phone and internet service bills;
10. Services to be consumed after the qualifying period; and
11. Insurance premiums.

Required Documents for PIT Calculation

The tax invoices from a purchase of goods or services is compulsory along with Form P.N.D. 90 in order to remit PIT for the year 2022. In turn, a receipt is acceptable when purchasing books, e-books, OTOP goods from non-VAT registrants. Abbreviated tax invoices are not allowed.

The tax invoice or receipt can be in electronic or hard form, and bear details required under Section 86/4 of the Revenue Code. Non-VAT registrants must issue receipts containing the following details under Section 105 bis of the Revenue Code:


1. Taxpayer Identification Number of the receipt issuer;
2. Name or label of the receipt issuer;
3. Serial numbers of the book and receipt;
4. Date of issuance of the receipt;
5. Amount of payment received;
6. Type, description, quantity and price of the goods or services; and
7. Name, Taxpayer Identification Number, including address of the purchaser.

Who Will Benefit from the Shop Dee Mee Kuen Campaign?

At this time, only taxpayers with incomes exceeding Baht 150,000 per year will benefit from these allowed PIT tax deductions. However, the deductible amount depends on two factors: the actual payment under this campaign (maximum of Baht 30,000); and total net income, which is subject PIT progressive rates. The table below shows the maximum tax benefits taxpayers in each income bracket can expect.

Net Income (THB)	Tax Rate (%)	Actual Tax Benefit (THB)
0-150,000	-	-
150,001 – 300,000	5	1,500
300,001 – 500,000	10	3,000
500,001 – 750,000	15	4,500
700,001 – 1,000,000	20	6,000
1,000,001 – 2,000,000	20	7,500
2,000,001 – 5,000,000	30	9,000
Over THB 5,000,001	35	10,500

Author's Note:

-  - No registration is required to receive such income tax deductions.
- Employees who received income under 40(1) of the Revenue Code should inform their employer about this additional tax deduction by submitting Form Lor.Yor. 1. Doing so can reduce the withholding tax in each monthly salary payment and increase salary in hand.
- Tax invoices/receipts must be attached with P.N.D. 90 for PIT remittance.
- Foreign nationals subject to PIT in Thailand can participate in this campaign.
- Taxpayers who are also VAT registrants who have already treated VAT as an input tax deducted against the output tax under Section 82/3 of the Revenue Code cannot use that tax invoice as a tax deduction against PIT.

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