

## Topics March 2023

### Personal Income Tax Exemption for the Following Subsidy, Remuneration, or Any other benefits from the Government.

1. The subsidy or any other benefit received as accommodation fee, food fee, entrance fee to the tourist attractions, One Tambon One Product, Spa or health massage fee, car or boat rental fee for tourism or air ticket fee under the project “Rao Tiew Duay Kan”
2. Traveling fee, the tour package fee which purchase from a tour operator under the project “Tour Tiew Thai”
3. Expenses for food, beverage, other product or service which pay via electronic payment systems of the government under the project “Khon La Krueng” (Half and Half) phase 4 and phase 5
4. Purchasing of goods from the Low-Cost Blue Flag shops and the purchasing of goods or service from the shops or service providers who are the participates of the project “Khon La Krueng” (Half and Half) phase 4 and phase 5 under the project increasing purchasing power for the government welfare card holder phase 4 and phase 5
5. Purchasing of goods from the Low-Cost Blue Flag shops and the purchasing of goods or service from the shops or service providers who are the participates of the project “Khon La Krueng” (Half and Half) phase 4 and phase 5 under the project increasing purchasing power for those who need special assistance phase 2 and phase 3
6. Expenses for benzyl group oil which pays via electronic payment systems of the government according to the project for relief the impact of benzyl group oil price for the public motorcyclist
7. Risk remuneration which the Ministry of Public Health paid to the officers who work relevant to the pandemic of the Covid-19 under the permission of the Ministry of Finance
8. Remuneration for providing the medical and public health advice to cope the Covid-19 pandemic which the Ministry of Public Health paid by the permission of Ministry of Finance
9. Remuneration for the Covid-19 vaccination service outside medical facilities which the Ministry of Public Health paid by the permission of Ministry of Finance