Topics in October 2025

Tax measures to support tourism

From 29 October 2025 to 15 December 2025, individual taxpayers may deduct accommodation and restaurant expenses of up to 20,000 Baht. (The first 10,000 Baht can be supported by either a paper tax invoice or an e-Tax invoice, while the remaining 10,000 baht is eligible for deduction only with an e-Tax invoice.)

However, such accommodation includes hotels, Thai-style homestays, and non-hotel lodgings. The accommodation and restaurant operators must be registered for VAT. In the case that the accommodation or restaurant is located in a less visited area, expenses can be deducted at 1.5 times the actual amount paid, up to a maximum of 30,000 baht. For other areas, expenses can be deducted at 1 times the actual amount paid, up to a maximum of 20,000 baht.

Tax measures to support organizing seminars within Thailand

From 29 October 2025 to 15 December 2025, companies or juristic partnerships may deduct expenses related to organizing seminars within Thailand for their employees. Such expenses include seminar room rental, accommodation, speaker fees, training materials, transportation and services provided by tour operators.

In the case that seminars are organized in less-visited areas, expenses can be deducted at 2 times the actual amount paid. For other areas, expenses can be deducted at 1.5 times the actual amount paid. If seminars are held consecutively in both less-visited areas and other areas, expenses should be allocated according to the area in which they were incurred.

For expenses that cannot be clearly allocated, a deduction rate of 1.5 times the actual amount paid shall be applied.

Tax measures to support hotel renovation and improvement

From 29 October 2025 to 31 March 2026, companies or juristic partnerships engaged in the hotel business may deduct expenses for the addition, alteration, extension or improvement of assets related to the business. This includes permanent buildings used in hotel operations, fixtures, and furniture that are integral and permanently attached to the building. Such expenses do not include repairs made solely to restore the asset to its original condition. However, all renovations must be completed by 31 March 2026.

The first portion of the expenses may be deducted as the depreciation. The second portion of the expenses shall be deducted over 20 accounting periods in equal annual amounts, starting from the accounting period in which the depreciation first commenced.