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NEWSLETTER

Tax Update:

New Condition for Tax Deduction on Donations Effective 1 January 2026

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On 15 August 2025, the Thai Revenue Department announced that the laws and regulations in relation to tax deduction on donations will be amended. The new condition, which will become effective on 1 January 2026, is expected to modernize and provide greater transparency in relation to the tax deduction process for donations to temples and other eligible charitable organizations.

WHAT CHANGES?

Tax deduction allowed for donations made via:

(Current Condition)

1. Revenue Department's e-Donation system
2. Manual donation receipts (physical receipt)

(New Condition)

Only via the Revenue Department's e-Donation system

WHY THE CHANGE?

- Reduce opportunities for tax fraud in donation deductions.
- Increase convenience for taxpayers.
- Automatic transfer of donation data to **D-MyTax** — no need to keep physical receipts.

KEY EFFECTIVE DATE

From **1 January 2026** onwards, all donations claiming tax deductions **must** be made via the e-Donation system