



Tax News Flash

KPMG in Thailand



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Additional deduction provided for the procurement of COVID-19 antigen test kits

On 14 September 2021, the cabinet approved a Draft Royal Decree issued under the Revenue Code to support business operators in the procurement of COVID-19 antigen test kits.

Companies or juristic partnerships can make an additional deduction of 50% of expenses paid for COVID-19 antigen test kits obtained for employees for tests required for the company's or juristic partnership's operations. The antigen test kits must meet the standards specified by the Ministry of Public Health.

This additional deduction applies from the cabinet resolution date of 14 September 2021 to 31 March 2022. The Royal Decree associated with this tax benefit is expected to be announced soon.

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