



# Revenue Department News

News No. : 45/2020

Date : 5<sup>th</sup> August 2020

Subject : The Revenue Department extends the period for notifying the use of double tax deduction on expenses incurred from hiring senior workers to 31<sup>st</sup> August 2020

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The Revenue Department has extended the period for companies and juristic partnerships in notifying the use of double tax deduction on expenses incurred from hiring employees aged 60 or above for accounting period 2019 with the final notification date starting on or after 1<sup>st</sup> April 2020 to 31<sup>st</sup> August 2020. Companies and juristic partnerships can notify the employment information until 31<sup>st</sup> August 2020 at the Revenue Department's website [www.rd.go.th](http://www.rd.go.th).

**Mrs. Sommai Siriudomset, Principal Advisor on Strategic Tax Administration (Energy Industry) and spokesperson of the Revenue Department,** revealed that “the COVID-19 pandemic has had severe effects on businesses; therefore, the Revenue Department has extended the period for notifying the use of double tax deduction on expenses incurred from hiring employees aged 60 or above to 31<sup>st</sup> August 2020. The notification must be made within 150 days after the end of the accounting period with the final notification date starting on or after 1<sup>st</sup> April 2020 until 31<sup>st</sup> August 2020 at the Revenue Department's website [www.rd.go.th](http://www.rd.go.th) > Electronic Services > Notification System for the Use of Senior Employee Tax Deduction. The measure is in line with the measure that extends the corporate income tax filing period.”

**The Revenue Department's spokesperson** added that, “The Revenue Department has introduced a policy to support companies and juristic partnerships in hiring senior citizens by offering double tax deduction for expenses incurred from hiring employees who are 60 years old or above with a monthly salary of no more than 15,000 Baht. However, employers must not hire senior employees more than 10 percent of the total number of their employees. In 2018, senior citizen employment generated income of 287 million Baht for senior workers. Not only are employers able to support senior citizens, but they are also eligible for double tax deduction.”

If you have any question, please contact our officers at area revenue offices nationwide or RD Intelligence Center, dial 1161

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