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New Tax Measures: Art Pieces and e-Donation

The Thai government has recently introduced new tax measures that reflect its dual commitment to digital transformation and the promotion of Thailand's soft power through art.

On **August 19, 2025**, the Cabinet approved a new tax measure designed to promote Thai visual arts as part of the country's cultural diplomacy and soft power strategy.

Tax Deduction for Art Purchases

From **January 1, 2025 to December 31, 2027**, individuals will be entitled to claim the purchase of visual art pieces as an allowance for personal income tax.

Key Features:

- Deduction limit:** Up to **THB 100,000 per tax year**
- Eligible art forms:** Painting, sculpture, printmaking, and new media
- Eligible sellers:**
 - National artists, artists who have received the **Sipathorn Artist Award**, or artists registered with the **Contemporary Visual Arts Office**
 - Companies or public charity foundations/associations that sell or auction visual arts created by the specified artists
- Required documentation:** A full-format tax invoice or receipt, including details of the art piece

For Artists:

From 2025 onwards, **fine art artists** will be able to deduct **60% of their income** as expenses for personal income tax, a significant increase from the current expense of 30% of income. This measure applies broadly to artists across all categories.

e-Donation

The Revenue Department has announced that, starting January 1, 2026, tax-deductible donations must be made exclusively through the electronic donation system (e-Donation). This will apply to donations made to temples, foundations, associations, funds, and other eligible organizations as stipulated in the Revenue Code.

Objective of the e-Donation initiative:

- Support Thailand's **Digital Government Policy**
- Provide taxpayers with a **simpler, faster, and more transparent** process
- Eliminate the need to retain paper receipts or evidence
- Facilitate **faster tax refunds**

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- Reduce reliance on paper and encourage eco-friendly practices

This digital shift aims to modernize the donation process, offering both efficiency and transparency, while aligning with the government's broader digitalization strategy.

At ILCT Ltd., we closely monitor such developments to help our clients navigate the evolving legal and tax landscape. Should you have any questions on how these measures may affect your personal or corporate tax planning, our tax and legal experts are ready to assist.

About ILCT Ltd.

ILCT Ltd. is a full-service law firm based in Bangkok, Thailand, with 59 years of experience providing comprehensive legal solutions to domestic and international clients. Our firm offers expertise across a wide spectrum of legal fields, including corporate and commercial law, mergers and acquisitions, intellectual property, dispute resolution, taxation, regulatory compliance, and foreign investment. Beyond these core areas, ILCT Ltd. delivers tailored legal services to meet the diverse needs of businesses operating in various industries, ensuring strategic, efficient, and compliant solutions in an ever-evolving legal landscape. Our multidisciplinary approach, combined with in-depth knowledge of Thai and international law, enables us to assist clients in navigating complex legal and business challenges with confidence and clarity.

For more information, please contact us at: law@ilct.co.th