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Tax Measure for Individuals to Support Domestic Tourism under the Quick Big Win Policy

The Cabinet has approved measures to stimulate domestic tourism as part of the government's Quick Big Win policy initiative, aligning with national economic development objectives. The measures aim to encourage Thai tourists to travel more domestically during the end of 2025 through 2026, with a particular focus on promoting secondary cities. The policy also seeks to incentivize the private sector to renovate hotels, accommodation, and tourist attractions through tax mechanisms.

The program consists of five sub-measures as follows:

1. Tax measure for individuals to support domestic tourism;
2. Tax measure for juristic people to support the organization of domestic training and seminar activities;
3. Measure to accelerate budget disbursement for training, meetings, and seminars under the fiscal year 2026 (Front Load);
4. Measure to extend the reduced tax rate period for entertainment and recreation businesses;
5. Tax measure to support the renovation of hotel accommodation for companies or registered partnerships operating hotel businesses.

Under the tax measure for individuals to support domestic tourism, individual taxpayers are allowed to deduct expenses incurred for domestic travel during the period from 29 October to 15 December 2025, including hotel accommodation, Thai homestays, or other registered lodging, as well as restaurant services paid to VAT-registered operators, up to a maximum deduction of THB 20,000, based on actual expenditure. The details are as follows:

1.1 Expenses for accommodation or restaurant services paid to VAT-registered operators, supported by a full tax invoice (in paper or electronic form (e-Tax Invoice)), may be deducted up to THB 10,000;

1.2 Additional expenses for accommodation or restaurant services paid to VAT-registered operators, supported by a full electronic tax invoice (e-Tax Invoice only), may be deducted up to an additional THB 10,000 beyond the amount specified in item 1.1.

For travel to secondary cities, including 55 designated secondary provinces and specific districts within 15 additional provinces, the deductible expenses are eligible for a 1.5 times deduction of the actual amount paid, with a maximum deduction not exceeding THB 30,000.

For travel to other provinces, taxpayers may claim a deduction equivalent to 1 time of the actual expense, with a maximum deduction not exceeding THB 20,000.