

BOOK REVIEW



TAXATION BOOK ACCORDING TO THE REVENUE CODE 2024

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The 2024 edition of the Revenue Code's Taxation Book has been updated and revised to be more modern and comprehensive. The book comprises six parts and two supplementary sections: general knowledge about taxes, personal income tax, corporate income tax, value-added tax (VAT), specific business tax, stamp duty, inheritance tax (supplementary section 1), and land and building tax (supplementary section 2). The book also includes additional explanations on the interpretation of Section 41, paragraph two of the revised Revenue Code, calculation of surcharges, and additional exemptions for personal income tax in cases of purchasing investment units in Thai Sustainable Mutual Funds, compensation for workers involved in COVID-19 issues, and the revision of the term "educational institution" related to donations.

The end of the book includes the latest Cabinet resolution of June 4, 2024, approving tax measures to support domestic tourism. Individuals traveling to secondary cities and spending up to 15,000 baht on tours, accommodations, hotels, or Thai homestays can deduct this amount from their taxable income for personal income tax calculation. This measure is effective from May 1 to November 30, 2024.

The "Taxation Book According to the Revenue Code 2024, Revised June 2024" is compiled and edited by Professor Dr. Sumet Sirikunchoat, Mr. Kamthorn Sirichootiwong, Mr. Adisak Suebpradit, and Mr. Pirat Chiaranai. This book is extremely beneficial and suitable for use in undergraduate, master's, and doctoral studies, as well as for those involved in accounting and taxation, academics, entrepreneurs, investors, and the general public.