

<b>THE MATIC TITLE</b>	TAX DEDUCTION MEASURES FOR THE REDUCTION OF MEDICAL EXPENSES
<b>KEYWORDS</b>	TAX DEDUCTION MEASURES, TAX DEDUCTION, REDUCHION OF MEDICAL EXPENSES
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<b>YEAR</b>	2019

### **ABSTRACT**

This thesis aims to study and analyze problem of tax deduction for decline of medical expenses. Nowadays, a number of Thai people have to bear big burden arisen from immense medical expenses. Owing to the problem of such immense medical expenses, quality of life of the people is inevitably impacted. Thus, such falling quality of life also affects overall economic condition because most of them who bear such immense medical expenses usually are low-income labors or middle-class labors; therefore, the government had better relieve their burden of expenses and promote for better quality of life of Thai citizen.

The study finds that the government has provided assistance of medical expenses in 3 systems i.e. civil servants medical benefits scheme, social security system and national health security system. Such systems of assistance have not yet covered all medical expenses. In respect of tax law, a measure of tax deduction for the medical expenses has still been excluded in provisions of law. Only deductions under Section 47 of the Revenue Code and exemptions of inclusion for calculating personal income tax under Section 42 of such Code are so far provided.

The researcher suggests an amendment to the tax law by addition of the measure of tax deduction of the medical expenses or other words the people is permitted by law to deduct medical expenses in tax calculation; therefore, it alleviates the people's expenses burden in the end.