



กรมสรรพากร
THE REVENUE DEPARTMENT

HOW DO FOREIGNERS LIVING IN THAILAND PAY TAX?

According to section 41
of the Revenue Code





INCOME SUBJECT TO TAX

Section 41 of the Revenue Code

Thai-sourced income

If a foreigner derives income from sources within Thailand (e.g., work performed, business carried on, or asset located in Thailand), such income is subject to income tax, whether such income is paid within or outside Thailand.

Foreign-sourced income

If a foreigner derives income from sources outside Thailand, such income is subject to income tax if the two following conditions are met:

- such income has been earned in any tax year starting from 1 January 2024 onward by a foreigner who stays in Thailand for 180 days or more in a tax (calendar) year, and;
- such income earned has been remitted to Thailand (wholly or partially), even if that remittance occurs in a later tax year.

FOREIGN-SOURCED INCOME



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From 1 January 2024 onward

Income earned		Number of days staying in Thailand (During the year when income is earned)		Subject to tax (When income is brought into Thailand)
Before 1 January 2024	From 1 January 2024 onward	< 180 days	≥ 180 days	
	✓		✓	YES
	✓	✓		NO
✓			✓	NO
✓		✓		NO

FOREIGN-SOURCED INCOME NOT SUBJECT TO THAI TAX

CASE 1

Foreign sourced income derived before 1st January 2024 and remitted into Thailand in a later tax year

is not subject to Thai Tax.



CASE 2

Income from sources outside Thailand derived by a foreigner who is not Thai tax resident although later remitted such income into Thailand.

is not subject to Thai Tax.

TAX RETURN FILING

On P.N.D 90/91

Foreigners must include income from sources within Thailand and outside Thailand in Personal Income Tax Return (P.N.D.90 or P.N.D.91)

- Taxable income shall be an aggregate amount of Thai-sourced income earned during the tax year and foreign-sourced income remitted to Thailand during the tax year.
- If foreign-sourced income is remitted partially, the taxable amount shall be apportioned accordingly.

**Income tax paid abroad can be credited against Thai taxes if permitted under Double Tax Agreement (DTA).
So, there will be no double taxation for residents of Thailand.**

- When a foreigner who is a resident of Thailand pays tax on income abroad, tax paid can be taken as a credit against the tax payable in Thailand.
- Credit amount cannot exceed the amount of Thailand's tax liable to the foreign-sourced income.

Remarks: Documents and evidence may be required in order to prove sources of income and to claim foreign tax credit under Double Taxation Agreement.

- Documents must be in English or Thai.
- For the evidence to claim foreign tax credit, Tax Payment Certificate issued by foreign tax authority is recommended.