Thai income tax for foreigners

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Are you a tax resident?

A tax resident is someone who stays in Thailand for more than 180days in any given calendar year.

A non-tax resident is someone who has not stayed in Thailand for over 180days in any given calendar year.

A non-tax resident will only have to pay tax on money earned in Thailand from Thai entities (Thai sourced income)

Thai sourced income

If a foreigner earns income through sources within Thailand (work, business, capital gains etc) this will be subjected to tax whether paid within or outside Thailand.

Foreign sourced income

If a foreigner earns income from outside Thailand from 1st January 2024 onwards and that foreigner is a tax resident, they must pay tax if the money is brought into Thailand.

Foreign sourced income tax qualification

Income earned before January 1st 2024	Income earned after January 1st 2024	Stayed in Thailand less than 180 days in a calendar year	Stayed in Thailand more than 180 days in a calendar year	Should I pay tax when bringing money to Thailand
	✓		✓	yes
	✓	✓		no
✓			✓	no
✓		✓		no

Example Thai Sourced and Foreign Sourced Income

James, a UK citizen, works for a UK company but is assigned to Thailand for eight months (240 days) in a year. While in Thailand, James earns both his salary from the UK and an additional THB 1,200,000 for a side project he takes up with a Thai company.

Since James stays in Thailand for more than 180 days, he is considered a Thai tax resident. His income from the Thai company is subject to Thai income tax. Additionally, if he brings that salary into Thailand, it could also be subject to Thai tax. As the UK and Thailand have a Double Tax Agreement (DTA) in place, James may be able to reduce or avoid double taxation by using tax credits.

Example of Foreign Sourced Income (Tax resident)

Emma, a software developer from the United States, moves to Thailand for seven months (210 days) but continues to work remotely for her US-based company on a DTV visa. She earns her income entirely from the US and pays US taxes on her salary.

Since Emma stays in Thailand for more than 180 days within a calendar year, she is a Thai tax resident. However, if she does not bring her foreign income into Thailand, that income will not be taxed in Thailand. Since Emma pays taxes on her salary in the US, her foreign income remains exempt from Thai tax, provided it is not remitted into Thailand.

Example of Foreign Sourced Income (Non-Tax Resident)

Tom is a Canadian entrepreneur who spends four months (120 days) vacationing in Thailand. He earns his income solely from his business in Canada and pays taxes on that income in Canada. He does not have any income from Thailand during his stay.

Since Tom stays in Thailand for less than 180 days and has no Thai-sourced income, he is a non-resident. As a result, he is not liable to pay any Thai taxes on his income, as it is earned abroad and not related to Thailand. He continues to pay taxes in Canada, where he resides and conducts his business.

I'm a tax resident. How do I submit tax?

Foreign tax residents should include their income from sources both within and outside Thailand in their Personal Income Tax Return (PND90 or PND91)

If you aren't a tax resident but have earned money with a Thai company you will still need to pay tax.

Double Tax Agreements

Thailand has Double Tax Agreements (DTAs) with over 60 countries, which aim to prevent the same income from being taxed in both Thailand and the taxpayer's home country. If you are a foreigner living in Thailand, you may be eligible to avoid double taxation by utilizing these agreements.

While DTAs are in place it is not yet clear how the Revenue Department will implement its policy. We recommend strongly you talk to a financial advisor before proceeding.