

# Tax News Flash

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## Personal income tax liability for a Thai resident who has brought the assessable income into Thailand



**This flash may be of interest to:**

All clients



### Summary

On 15 September 2023, The Revenue Department issued notification No. **Paw. 161/2566** regarding personal income tax for a Thai resident who brings assessable income into Thailand from abroad. A key summary of this order is summarised below.

- (1) A person who resides in Thailand according to Section 41, paragraph three of the Revenue Code and has assessable income due to work duties or activities performed abroad or assets that are located abroad according to Section 41, paragraph two of the Revenue Code in that tax year and has brought that assessable income into Thailand in any tax year, must include that assessable income in calculating income tax under Section 48 of the Revenue Code in the tax year in which the assessable income is brought into Thailand.
- (2) This order will come into force for assessable income brought into Thailand from 1 January 2024 onwards.

### PwC's Remark:

- A Thai resident means a person residing in Thailand one or more times for a period equal to 180 days in any tax year. This is according to Section 41, paragraph three of the Revenue Code.
- There are several unclear issues concerning this order, e.g., evidence proving the amount of income earned abroad or a foreign tax credit method if the income is brought into Thailand in a different year from when it was earned by the taxpayer. Therefore, additional clarification on these issues is necessary from the Revenue Department.



### For further information, please contact:

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