



Tax News Flash

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Update on the use of foreign tax credit (FTC) for individuals

This flash may be of interest to:
All clients

Summary

The Revenue Department has introduced a new automated Foreign Tax Credit (FTC) calculation tool tailored for individual taxpayers. This tool is accompanied by comprehensive guidelines and a list of necessary documents to support FTC claims.

Highlights

The Thai Revenue Department has rolled out a detailed guideline specifically for individuals bringing foreign-sourced income into Thailand from 1 January 2024. This guideline clarifies when foreign income is taxable in Thailand, the criteria for determining tax residency (≥ 180 days) and how to claim FTC under a Double Tax Agreement (DTA).

The tool simplifies the process for individuals by automating the calculation of remitted foreign income, total assessable income and the maximum FTC allowed under the ordinary credit method, with separate calculations for each country and income type.

Moreover, the Revenue Department has also released a list of supporting documents for FTC claims, which includes the following examples of documents:

1. Documents for foreign-sourced income

- Tax return
- Withholding tax certificate, or
- Relevant supporting documents, e.g. employment contract or lease agreement

2. Tax receipt or tax payment certificate

3. Other documents, e.g. tax assessment notice



Source

<https://www.rd.go.th/68221.html>

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