



Revenue Department Order

No. P.161/2023

Regarding payment of income tax under Section 41, paragraph two, of the Revenue Code.

In order for revenue officials to consider this as a practice guideline for inspecting and giving advice to those residing in Thailand and who have assessable income according to Section 40 of the Revenue Code in the past tax year due to work duties or business conducted abroad, or because of assets located abroad, according to Section 41, paragraph 2 of the Revenue Code, The Revenue Department therefore has the following orders:

Order 1: - Persons who are residing in Thailand according to Section 41, paragraph 3, of the Revenue Code, who have assessable income due to work duties or activities conducted abroad, or because of assets located in a foreign country, according to Section 41 paragraph 2, of the Revenue Code in the said tax year, and brought the assessable income into Thailand in any tax year, that person has a duty to include that assessable income in their income tax calculation and to pay income tax according to Section 48 of the Revenue Code In the tax year in which the assessable income was brought into Thailand.

Order 2: All rules, regulations, orders, letters of response to consultations. or any practice that is contrary to or inconsistent with This order shall be revoked.

Order 3: This order shall come into effect for assessable income brought into Thailand from 1 January 2024 onwards.

Ordered on 15 September 2023

Lawan Saengsanit

(Mr. Lawan Saengsanit) Director General of the Revenue Department