



TAX Alert 税务快讯

Q&A Translation of Departmental Instruction No. Paw. 161/2566

部级法规 Paw. 161/2566 问答翻译

On September 15, 2023, the Thai Revenue Department (TRD) released Revenue Department Instruction no. Por. 161/2566, hereafter referred to as "The Instruction." The purpose of this Instruction is to impose taxes on foreign-source income earned by Thai tax residents, specifically targeting assessable income brought into Thailand from January 1, 2024, onwards. 2023年9月15日，泰国税务局（TRD）发布了部级法规指令 Paw. 161/2566，以下简称“指令”。指令的目的是对泰国税务居民赚取的外国收入征税，特别是针对自2024年1月1日起带入泰国的应税收入。

Following the issuance of the Instruction, the TRD published a Q&A on their website on October 4, 2023, aiming to provide additional clarification on the Instruction and address any uncertainties that taxpayers may have. Deloitte has undertaken the translation of the Q&A; however, **user of this translation should note that this translation is unofficial and has not been reviewed or approved by the TRD.** Consequently, reliance on this translation is cautioned, and further validation with the original Instruction and the Thai version of the Q&A, or discussions and confirmations with Deloitte or the TRD, is recommended. Deloitte assumes no duty of care or liability to you or any third party for any loss incurred in connection with the usage of this document. 该指令发布后，TRD于2023年10月4日在其网站上发布了相关问答，旨在对该指令提供进一步解释，并对纳税人可能遇到的任何不确定性情况进行补充。德勤承担了该问答的翻译工作；但是，敬请注意，**此翻译非官方发布内容，未经TRD审查或批准。**因此，请谨慎使用此翻译内容，并建议参阅指令原文和泰语版本的问答进行进一步核实，或与德勤或TRD进行讨论与确认。对于因使用本文而产生的任何损失，德勤对您或任何第三方不承担任何义务或责任。

The original Q&A can be referred to in this link below:

问答原文可以在下面的链接中参考：

<https://www.rd.go.th/region/06/nakhonpathom2/274/2422.html>

Question & Answer 问与答

Departmental Instruction no. Paw. 161/2566: Personal Income Taxation under Section 41, paragraph two of the Revenue Code dated on 15 September 2023. 部级法规指令 Paw. 161/2566: 2023年9月15日 税法典第41条第2款规定的个人所得税。

1. 问: What is the principle of The Departmental Instruction No. Paw. 161/2566? 部级法规指令 Paw. 161/2566 的原则是什么?

答: Departmental Instruction no. Paw. 161/2566 is an interpretation of provision under Section 41 Paragraph 2 that a person shall have the duty to pay personal income tax (“PIT”) on incomes derived from offshore sources when the following criteria are met: 部级法规指令 Paw. 161/2566 是对第 41 条第 2 款规定的解释, 即在满足以下标准的情况下, 纳税人有义务将来自境外的收入纳入个人所得税 (“PIT”):

- An individual earns assessable income from offshore sources during the tax year when their total period of stay in Thailand in that tax year is 180 days or more; and 纳税人在纳税年度内从境外来源赚取应税收入, 且在该纳税年度内在泰国的总停留时间达到或超过 180 天; 及
- The individual must bring the foreign-sourced income into Thailand in the same tax year or in the subsequent years. 纳税人必须在同一纳税年度或随后几年将境外来源的收入带入泰国。

Result 结果: By fulfilling both criteria, the individual is required to include the assessable income in the individual’s PIT computation in the tax year that the offshore income is brought into Thailand. 如满足这两项标准, 该纳税人必须在境外收入进入泰国的纳税年度将应税收入计入个人所得税的税款计算中。

Example 示例:

In 2023, Mr. A stayed in Thailand for a total of 200 days and earned assessable income from rental assets in a foreign country. This income was received as a rental fee deposit into a bank account in the foreign country. Subsequently, in 2027, Mr. A transferred the assessable income from the foreign country bank account to a bank account in Thailand. 2023 年, A 先生在泰国逗留共 200 天, 并从外国的租赁资产中赚取应纳税收入。这笔收入是作为租金存入国外银行账户。其后, 于 2027 年, A 先生将应税收入从外国银行账户转入泰国的银行账户。

In this regard, Mr. A is required to include the offshore-sourced income that he brought into Thailand in his PIT computation for the tax year 2027. 在这种情况下, A 先生被要求将他带入泰国的境外收入纳入其 2027 纳税年度的个人所得税的税款计算中。

2. 问: When will The Departmental Instruction No. Paw. 161/2566, dated 15 September 2023, go into effect? 2023 年 9 月 15 日发布的部级法规指令 Paw. 161/2566 什么时候开始生效?

答: The instruction will be applicable to assessable income brought into Thailand, irrespective of the year it was derived, starting from 1 January 2024. 自 2024 年 1 月 1 日起, 该指令将适用于带入泰国的应税收入, 无论其收入源于哪一年。

3. 问: What is the definition of a resident of Thailand? 泰国居民的定义是什么?

答: A resident of Thailand is defined as an individual who stays in Thailand for a total of 180 days or more, whether continuously or cumulatively, during any given tax year, regardless of nationality or race. 泰国居民是指在任何纳税年度内, 不论国籍或种族, 连续或累计在泰国停留 180 天或以上的个人。

Example 示例:

- o Mr. A stayed in Thailand every day from January to December 2024—a total of 366 days. Thus, Mr. A is a resident of Thailand in the 2024 tax

year. 从 2024 年 1 月到 12 月, A 先生每天都在泰国停留, 共计 366 天。因此, A 先生在 2024 的 纳税年度是泰国居民。

- o Miss B stayed in Thailand only in odd months in 2024—a total of 184 days. Miss B is a resident of Thailand in the 2024 tax year. 2024 年, B 女士只在奇数月份在泰国停留, 总计 184 天。B 女士在 2024 的 纳税年度是泰国居民。
- o Mr. C stayed in Thailand from January to December 2024, totaling to 179 days. Mr. C is not a resident of Thailand in the 2024 tax year. C 先生于 2024 年 1 月至 12 月在泰国逗留, 共计 179 天。C 先生在 2024 的 纳税年度不是泰国居民。
- o Mrs. D stayed in Thailand for a total of 250 days. The first 100 days are in 2024, and the other 150 days are in 2025. Thus, Mrs. D is not a resident of Thailand in the 2024 and 2025 tax years, as Mrs. D stayed in Thailand for less than 180 days in each tax year. D 女士在泰国逗留了 250 天。前 100 天在 2024 年, 其余的 150 天在 2025 年。D 女士在每个 纳税年度在泰国停留的时间少于 180 天, 因此, D 女士在 2024 和 2025 的 纳税年度不是泰国居民。

4. 问: **What categories of income are subject to PIT under Section 41 Paragraph 2 of the Thai Revenue code? 根据泰国税法典第 41 条第 2 款, 哪些类别的收入需要缴纳个人所得税?**

答: Income derived from foreign sources are considered as assessable income under Section 40(1) to (8) of the Thai Revenue Code. However, if the assessable income is exempted, the taxpayer can exclude such income in their PIT computation. Examples of exemptions include inheritance, income received as gifts or support from parents, descendants, or a spouse, provided that the income does not exceed 20 million THB in the tax year, and etc. 根据泰国税法典第 40 (1) 至 (8) 条, 来自外国来源的收入被视为应纳税收入。但是, 如果应纳税收入被豁免, 纳税人可以在个人所得税的计算中排除该收入。豁免的例子包括继承、从父母、后代或配偶获得的礼物或赡养费收入, 前提是该纳税年度的收入不超过 2000 万泰铢等。

5. 问: **An individual invests in foreign debentures and earns interest income from holding these debentures. Subsequently, the individual repatriates both the principal amount and the interest income back to Thailand. Is the individual obligated to include the principal and interest in the PIT computation? 个人在投资外国债券并从持有这些债券中获得利息收入。随后, 该个人将本金和利息收入汇回泰国。该个人是否有义务将本金和利息纳入个人所得税计算中?**

答: No, the PIT is applicable only on the interest income (assessable income under Section 40 (4) of the Thai Revenue Code) that has been brought back into Thailand in the year that such individual is considered as a Thai resident by staying in Thailand totaling to 180 days or more. 否, 个人所得税仅适用于该个人在被视为泰国居民的一年内带回泰国的利息收入(根据泰国税法典第 40(4)条的可征税收入), 且该个人在泰国停留的时间总计为 180 天或以上。

6. 问: **If assessable income was earned before 2024 but brought into Thailand in 2024, is this income subject to taxation? 如果应税收入是在 2024 年之前赚取的, 但在 2024 年进入泰国, 则该收入是否需要纳税?**

答: Taxable if the income is generated in the tax year that the taxpayer is a Thai resident, staying in Thailand for 180 days or more in that tax year, and such income is brought into Thailand from 1 January 2024 onwards. The taxpayer is required to include the income in their PIT computation for the tax year 2024 and file the return by March 2025. 如果收入是在纳税人被视为是泰国居民的纳税年度产生的, 在该纳税年度内在泰国停留 180 天或以上, 并且该收入从 2024 年 1 月 1 日起带入泰

国，则应纳税。纳税人必须在 2024 纳税年度将收入计入个人所得税的税款计算中，并在 2025 年 3 月之前提交纳税申报表。

7. 问: If the assessable income was earned in 2023 and brought into Thailand in 2023, is the income taxable? 如在 2023 年赚取的应税收入于同年带入泰国，是否属于纳税？

答: Taxable if the income is generated in the tax year that the taxpayer is a Thai resident, staying in Thailand for 180 days or more in that tax year, and such income is brought into Thailand in 2023. The taxpayer is required to include the income in their PIT computation in the tax year 2023 and file the return by March 2024. 如果收入是在纳税人被视为是泰国居民的纳税年度产生的，在该纳税年度内在泰国停留 180 天或以上，并且该收入在 2023 年带入泰国，则应纳税。纳税人必须在 2023 纳税年度将收入计入个人所得税的税款计算中，并在 2024 年 3 月之前提交纳税申报表。

8. 问: If the individual does not stay in Thailand for at least 180 days in the tax year but earns offshore-sourced income during that year, is the individual required to pay PIT on that income in the year it is brought into Thailand? 如果个人在纳税年度内未在泰国停留至少 180 天，但在该纳税年度赚取来自海外的收入，该个人是否需要在把收入带入泰国的那一年为该收入缴纳个人所得税？

答: Not taxable, the individual is not obligated to pay PIT, even if the income is brought into Thailand. 无需纳税，即使把收入带到泰国，该个人也没有义务支付个人所得税。

Example 示例:

In 2028, Mr. A stayed in Thailand for a total of 65 days. Mr. A had assessable income from renting out properties located abroad, with rental income being deposited into a bank account in that foreign country. In the same year, Mr. A transferred the money from that foreign bank account to a bank account in Thailand. Mr. A is not required to pay PIT on the rental income mentioned above because he is not considered a resident of Thailand at the time the income is earned. 2028 年，A 先生在泰国逗留了 65 天。A 先生出租位于海外的物业有应纳税收入，并把租金收入存入该外国的银行账户。同年，A 先生将该外国银行账户的款项转入泰国的银行账户。A 先生无需就上述租金收入缴纳个人所得税，因为他在赚取该收入时不被视为泰国居民。

9. 问: An individual resides and work or conducts business in a foreign country for a long period of time and subsequently wishes to return to Thailand. Upon returning, the individual will bring in the accumulated earnings derived from working or conducting business overseas. In such case, is this person required to pay taxes when bringing these accumulated earnings into Thailand or not? 个人长期在国外居住、工作或经商，随后希望返回泰国。返回泰国后，个人将带上在海外工作或开展业务所获得的累积收入。在这种情况下，该个人在将这些累积收入带入泰国时是否需要纳税？

答: Not taxable, the individual is not required to pay taxes when bringing the accumulated earning derived from working or conducting business abroad into Thailand because such income was earned in a tax year when the individual is in Thailand for less than 180 days. 无需纳税，该个人在将国外工作或开展业务的累积收入带入泰国时无需纳税，因为此类收入是该个人在泰国停留少于 180 天的纳税年度内赚取的。

Example 示例:

Mrs. D, a Thai national, has lived in China since 2007. However, in 2024, Mrs. D makes the decision to permanently return and live in Thailand. She brings in all her earnings from conducting business in China to Thailand. In this case, Mrs. D is not obligated to pay PIT on the earnings because

the accumulated earnings originated from income generated during the tax year which Mrs. D was not a resident of Thailand. D 女士是泰国人，自 2007 年以来一直居住在中国。然而，在 2024 年，D 女士决定永久返回并定居在泰国。她把在中国开展业务的所有收入都带回泰国。在这个情况下，D 女士没有义务就该收入缴纳个人所得税，因为该累积收入是在 D 女士不是泰国居民的纳税年度产生的收入。

10. 问: If the income brought into Thailand has already been taxed in another country, is it subject to Thai tax again and results in double taxation? 如果带入泰国的收入已经在另一个国家纳税，是否需要再次缴纳泰国税并导致双重征税?

答: There is no double taxation. In cases where an individual qualifies as a Thai tax resident (residing in Thailand for at least 180 days), they can credit the tax paid in another country against the taxable income in the year that it is brought into Thailand, as per the provisions of the tax treaties Thailand has with other countries. 不存在双重征税。在符合泰国税务居民资格的情况下(在泰国居住至少 180 天)，他们可以根据泰国与其他国家签订的税收协定的规定，将在另一个国家缴纳的税款抵扣泰国纳税年度的应税收入。

11. 问: The Departmental Instructions No. Paw. 161/2566 is not a law. Do taxpayers have to follow the Departmental Instructions? 部级法规指令 Paw 161/2566 不是法律。纳税人是否必须遵守部级法规指令?

答: The Departmental Instructions No. Paw. 161/2566 is not a law but is an interpretation of Section 41 Paragraph 2 of the Thai Revenue Code. Taxpayers are obligated to follow the law in paying their taxes. The Departmental Instructions “Paw.” serves as instructions from the Director-General of the Revenue Department to direct and guide the tax authorities to provide advice to taxpayers to ensure tax compliance. 部级法规指令 Paw 161/2566 不是法律，而是对泰国税法典第 41 条第 2 款的补充解释。纳税人有义务依法缴纳税款。部级法规指令的“Paw”指的是税务局局长的指示，为税务机关向纳税人提供建议，以确保税务合规。

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