



## TAX Alert

### Personal Income Tax (“PIT”) on foreign source incomes

On 15 September 2023 the Thai Revenue Department (“TRD”) issued a Revenue Department Instruction No. Por.161/2566 (“**the Instruction**”) as a guideline for tax officers with respect to tax inspections on and recommendations for Thai tax residents deriving incomes from a post or office held or business carried on abroad, or from property located abroad pursuant to paragraph 2 of Section 41 of the Thai Revenue Code (“TRC”).

Under the Instruction, incomes derived by the income earner in the preceding tax year, under paragraph 2 of Section 41, shall be subject to Thai tax in the tax year such income is brought into Thailand (irrespective of the tax year such income is brought into Thailand). Such assessable income shall be required to be included as taxable income in the tax year of remittance into Thailand.

Furthermore, the Instruction also supersedes any regulations, rules, instructions, letter of rulings, or practices that are contradictory with this Instruction.

The Instruction is effective for the assessable income that is brought into Thailand as from 1 January 2024 onwards.

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