



กรมสรรพ
REVENUE DEPART

Thailand's Foreign Income Tax Exemption

Previous Tax Regime

Tax Regime	Applicability
All foreign income remitted, regardless of when earned, was taxed	Applied to both Thai nationals and foreign residents
Personal income tax was imposed on any foreign income brought into Thailand	Regardless of when the income was earned
The policy aimed to increase tax revenue for the government	But caused confusion and increased the tax burden for residents

*The information in this table is derived from the provided prompt.

Key Benefits



REDUCED TAX BURDEN

The new policy exempts *foreign income remitted within 1 year from personal income tax*, easing the tax burden on both Thai nationals and foreign residents.



ENCOURAGES CAPITAL INFLOW

By providing a tax-free window for foreign income remittances, the policy aims to *attract more capital and investment into Thailand*.



SUPPORTS ECONOMIC GROWTH

The increased capital inflow is expected to *boost Thailand's economic growth* and revenue in the long run, benefiting the country's overall economic development.

THE THAI GOVERNMENT'S DECISION TO EXEMPT FOREIGN INCOME REMITTED WITHIN ONE YEAR FROM PERSONAL INCOME TAX REFLECTS ITS EFFORTS TO ATTRACT MORE CAPITAL AND INVESTMENT INTO THE COUNTRY, ULTIMATELY SUPPORTING THAILAND'S ECONOMIC GROWTH AND REVENUE.

Comparison of Rules

Aspect	Current Rule (2024)	Proposed New Rule (2025 onward)
Tax on foreign income remitted	Taxed regardless of when income was earned	Exempt if remitted in year earned or following year
Tax residency criteria	Resident if 180+ days in Thailand	Same
Income earned before 2024	Exempt if remitted after 2024	Remains exempt
Objective	Broaden tax base on foreign income	Encourage repatriation and domestic investment

Applicability



TAX RESIDENTS OF THAILAND

The exemption applies to all tax residents of Thailand, including both Thai nationals and foreign nationals.



FOREIGN NATIONALS

Foreign nationals who spend at least 180 days in Thailand per year are eligible for the tax exemption on foreign income remitted within one year.



APPLIES EQUALLY

The new tax exemption policy applies equally to both Thai nationals and foreign residents of Thailand.

THE BROAD APPLICABILITY OF THE FOREIGN INCOME TAX EXEMPTION, COVERING BOTH THAI NATIONALS AND ELIGIBLE FOREIGN RESIDENTS, AIMS TO ENCOURAGE CAPITAL INFLOW AND INVESTMENT INTO THE THAI ECONOMY.

Next Steps

- **ROYAL DECREE DRAFTING**

The new tax exemption rule on foreign income remitted within one year will be implemented through a royal decree, which is **currently being drafted** by the Thai government.

- **2024 TAX REGIME REMAINS IN EFFECT**

Until the new royal decree is finalized and enacted, the 2024 tax regime, which required all residents to pay personal income tax on any foreign income brought into Thailand, **remains in effect**.

Conclusion

Thailand's decision to **exempt foreign income remitted within one year from personal income tax** reflects its efforts to attract more capital and investment into the country.

This policy shift is expected to **ease the tax burden on both Thai nationals and foreign residents**, potentially boosting Thailand's economic growth and revenue in the long run.

