



TAX Alert 税务快讯

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

泰国境外来源收入个人所得税征管 (“PIT”) 更新

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”). 2023 年 9 月 15 日，泰国税务局 (“TRD”) 发布了第 Por.161/2566 号税务局指令 (“指令”)，为税务官员对泰国税收居民境外收入的征管提供了进一步的指引。该指令针对泰国《税法典》 (“TRC”) 第 41 条第 2 款规定的泰国税收居民从境外职位、办公室或业务中取得收入，或从位于境外的财产中取得收入的情况。

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. 根据该指令，泰国税收居民如在上一个纳税年度取得了泰国《税法典》第 41 条第 2 款中规定的收入，应在该收入进入泰国的纳税年度缴纳泰国所得税（无论该收入在哪一年进入泰国）。上述的应税收入应计入汇入泰国时点所属纳税年度的应税收入。

Furthermore, the Instruction also supersedes any regulations, rules, instructions, letter of rulings, or practices that are contradictory with this Instruction. 其他任何法规、规则、指令、裁决或做法如与本指令有冲突的，以该指令为准。

The Instruction is effective for the assessable income that is brought into Thailand as from 1 January 2024 onwards. 该指令将适用于自 2024 年 1 月 1 日起汇入泰国的应纳税收入。

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