



THAILAND

Tax Authority and Related Information

Revenue Department

English

<https://www.rd.go.th/english/index-eng.html>

Thai

<https://www.rd.go.th/272.html>

Revenue Code

<https://www.rd.go.th/english/38306.html>

Access to Local Consultancies

Information on Tax Agents

<https://www.rd.go.th/english/30003.html>

Tax Treaties (Double Tax Agreements)

<https://www.rd.go.th/english/766.html>

<https://www.rd.go.th/english/21973.html>

Anti-Avoidance Rules for Income Tax

There is currently no general anti-avoidance rule in Thailand.

Tax Residency

Certificate of Residence
(Individual Taxpayer)

<https://www.rd.go.th/english/21978.html>

Certificate of Residence
(Company)

<https://www.rd.go.th/english/25757.html>

Tax Types

Individual Income Tax

<https://www.rd.go.th/english/6045.html>

Individual Income Tax for
Married Couples

<https://www.rd.go.th/english/48247.html>

Inheritance Tax

<https://www.rd.go.th/english/27739.html>

Tax Clearance Certificate

<https://www.rd.go.th/english/23518.html>

Tax Identification

<https://www.rd.go.th/english/21987.html>

Useful Tax Links at A Glance

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Corporate Tax	https://www.rd.go.th/english/6044.html
<i>Petroleum Income Tax</i>	https://www.rd.go.th/english/38686.html
<i>Tax for SMEs</i>	http://www.rd.go.th/fileadmin/download/Tax-for-SMEs.pdf
<i>Withholding Tax Rates for Royalties</i>	https://www.rd.go.th/english/29163.html
<i>Withholding Tax Rates for Interest</i>	https://www.rd.go.th/english/29164.html
<i>Tax Incentives</i>	https://www.rd.go.th/english/55226.html
<i>Income Tax Guide for Foreign Companies</i>	https://www.rd.go.th/english/20470.html
<i>Regional Operating Headquarters</i>	https://www.rd.go.th/english/35486.html
<i>Tax Return Forms</i>	https://www.rd.go.th/62375.html (Thai) and https://www.rd.go.th/english/42364.html (English Translation)
<i>Tax Identification</i>	https://www.rd.go.th/english/21987.html
Transfer Pricing	https://www.rd.go.th/english/9458.html
<i>Mutual Agreement Procedures</i>	https://www.rd.go.th/fileadmin/user_upload/porsor/final_MAPmanualEN.pdf
<i>Advance Pricing Arrangements</i>	https://rd.go.th/fileadmin/download/Guideline_on_APA_process_en.pdf
Value Added Tax	https://www.rd.go.th/english/6043.html
<i>Value Added Tax Refund (For Tourists)</i>	https://www.rd.go.th/english/28049.html
<i>Exporters</i>	https://www.rd.go.th/english/16400.html
<i>Tax Return Form</i>	https://www.rd.go.th/62381.html (Thai) and https://www.rd.go.th/english/29043.html (English Translation)
Specific Business Tax	https://www.rd.go.th/english/6042.html
<i>Tax Return Form</i>	https://www.rd.go.th/62380.html (Thai) and https://www.rd.go.th/english/29044.html (English Translation)
Stamp Duty	https://www.rd.go.th/english/21986.html

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Key Tax Forms & Online Tools

Tax Forms <https://www.rd.go.th/english/29040.html>

Tax Certificates <https://www.rd.go.th/english/21975.html>

Country Information by the Big Four

Thailand Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-thailandhighlights-2024.pdf>

Corporate Tax Guide 2023:

https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide

Worldwide Personal Tax and Immigration Guide 2023-24:

https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide

Worldwide VAT, GST and Sales Tax Guide 2024:

https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide

Thailand Tax Profile:

<https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/09/thailand-2018.pdf>

Investment in Thailand 2018:

<https://assets.kpmg.com/content/dam/kpmg/th/pdf/2018/03/investment-in-thailand-Mar9-2-secured.pdf>

Thailand – Indirect Tax Guide:

<https://home.kpmg/xx/en/home/insights/2019/10/thailand-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide:

<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

Thailand Overview:

<http://taxsummaries.pwc.com/ID/Thailand-Overview>

Click [here](#) for information on tax administration.

Thailand – Taxes on Personal Income:

<http://taxsummaries.pwc.com/ID/Thailand-Individual-Taxes-on-personal-income>

Thailand: Taxes on Corporate Income:

<https://taxsummaries.pwc.com/thailand/corporate/taxes-on-corporate-income>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.