Legal article

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90-day reports, re-entry permits and the annual calendar (2026)

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> This article is general legal information, not a legal opinion on any specific matter. Each matter must be assessed on its own facts and evidence. The latest online version is at https://retireinthailandadvisory.com/90-day-reporting-extensions.html

The retirement extension is not a "set and forget" status. It comes with a small calendar of obligations, easy when systematised, expensive when forgotten. This is the whole calendar on one page. For the extension criteria themselves, see Thailand retirement visa extension: requirements, documents and fee.

90-day reporting (TM.47)

- **Who:** everyone staying in Thailand over 90 consecutive days on a long-term stay (Non-O, O-A, O-X; LTR holders report annually instead).
- **When:** every 90 days of *continuous* stay; window from 15 days before to 7 days after the due date. Any exit from Thailand resets the clock.
- **How:** online via the immigration e-Services portal (works reliably in most provinces now), by registered mail, in person, or by an authorised representative, we file for clients under our annual care package.

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- **Missed it:** ฿2,000 fine if you report late on your own; if you are caught first, a fine of up to ฿5,000 plus up to ฿200 a day until you report (Immigration Act B.E. 2522 (1979), section 76). Not fatal, but repeated lapses are noted in your file.

Re-entry permits, the one that catches everyone

Your one-year extension is **cancelled the moment you exit Thailand** unless you hold a re-entry permit: single ฿1,000, multiple ฿3,800, available at immigration or at major airports before departure. If you take even one trip a year, buy the multiple with your extension and forget about it. Losing an extension this way means redoing the entire Non-O process, including the two-month bank seasoning.

TM.30, the address report

Your landlord (or you, as owner) must notify immigration that you reside at your address. Offices commonly refuse to process extensions or reports until the TM.30 is current. After moving house, and at some offices after any trip abroad, have it refiled. It takes minutes online; forgetting it wastes a day at immigration.

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The annual calendar, assembled

When	Action
Every 90 days	TM.47 report (online where available)
Before any trip abroad	Re-entry permit; TM.30 refile on return if your office requires it
2 months before extension expiry	Bank balance back to ฿800,000 (the 800k rule)
Last 30-45 days before expiry	Renewal application with same-day bank letter
Jan-Mar each year	Thai tax filing if you remitted assessable income (filing guide)

> **Our annual care package (฿12,000/year)** handles every line of that table except the tax return (quoted separately): all 90-day reports, re-entry permit, TM.30, renewal reminder and accompanied renewal. One WhatsApp message a quarter from us; zero missed deadlines.

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