

Should you remit money to Thailand now or wait?

Three scenarios under the 2026 rules

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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/remit-now-or-wait-thailand.html>

Key points

- **Waiting does not make 2024 income tax-free.** Order Por. 161/2566 taxes foreign income that arose in a year you were resident in whichever tax year you bring it into Thailand.
- **The proposed exemption is not law.** As at 2 October 2026 no royal decree, ministerial regulation or amendment to section 41 of the Revenue Code on it appears in the Revenue Department's lists of new laws.
- **Pre-2024 savings and capital can come in now.** Income that arose before 1 January 2024, the principal of savings, and income from years in which you were not resident sit outside the rule.
- **LTR holders in three categories need not wait.** Section 5 of Royal Decree No. 743 already exempts foreign income they bring in.
- **The proposal, as discussed, would reward speed.** An exemption for income brought in during the year it is earned or the next year would not cover money kept offshore longer.



- **Evidence decides the result.** The Revenue Department expects you to assess yourself whether money brought in is income or capital, so the paper trail matters more than the date.

Should you remit money to Thailand now or wait? Under the law in force on 2 October 2026, waiting does not turn foreign income earned from 2024 onward into tax-free money. Revenue Department Order Por. 161/2566 taxes that income in whichever year it is brought into Thailand, provided you were a Thai tax resident in the year it arose. The exemption for income brought in during the year it is earned or the following year remains a proposal with no published legal text. The better question is therefore not when, but what: which part of the money is income caught by section 41 of the Revenue Code (ประมวลรัษฎากร มาตรา 41), and which part never was. This guide sorts the answer into three scenarios.

Legal status, checked 2 October 2026. The exemption for foreign income brought into Thailand in the year it is earned or the following year is a proposal, not law. The Revenue Department's page of new laws (latest entry: Royal Decree No. 806, 1 October 2026), its list of royal decrees (up to No. 807) and its public-hearing page contain no instrument on foreign income or section 41.

The rule in force: section 41 of the Revenue Code and Order Por. 161/2566

Section 41 paragraph 2 of the Revenue Code taxes a Thai resident on foreign-source income when that income is brought into Thailand. Since 1 January 2024, Revenue Department Order Por. 161/2566 applies this to income brought in during any later tax year, and Order Por. 162/2566 leaves out income that arose before 1 January 2024.

The statutory trigger is a single phrase. Section 41 paragraph 2 provides that a resident with assessable income under section 40 from employment or business carried on abroad, or from property abroad, "ต้องเสียภาษีเงินได้ตาม บทบัญญัติในส่วน นี้เมื่อ นำเงินได้พึงประเมิน นั้น เข้ามาใน



ประเทศไทย", must pay income tax under this Part **when that assessable income is brought into Thailand.**¹ Paragraph 3 supplies the residence test: a person present in Thailand for one or more periods totalling **180 days in a tax year** is deemed a resident for that year.

Order Por. 161/2566, signed on 15 September 2023, reads the two paragraphs together. Clause 1 states that a resident under section 41 paragraph 3 who has foreign-source assessable income "ในปีภาษีดังกล่าว และได้นำเงินได้พึงประเมินนั้นเข้ามาในประเทศไทยในปีภาษีใดก็ตาม", in that tax year, and brings it into Thailand **in any tax year**, must include it in the section 48 computation for the year in which it is brought in.² Clause 2 revokes any earlier regulation, ruling or practice that conflicts with the order. Clause 3 applies the order to income brought into Thailand from 1 January 2024.

Order Por. 162/2566 of 20 November 2023 then added a second paragraph to clause 1: the rule "มิให้ใช้ บังคับ สำหรับ เงินได้พึงประเมิน ที่เกิดขึ้น ก่อน วันที่ 1 มกราคม พ.ศ. 2567", does not apply to assessable income that arose before 1 January 2024.³

Two dates therefore govern every transfer. The first is the year in which the income arose, which decides whether you were resident and whether the income is pre-2024. The second is the year in which the money is brought in, which decides the tax year of assessment. The words "in any tax year" carry most of the answer to the question in the title: for income caught by the order, delay changes the year of assessment, not whether there is one. The exchange rate also moves with the date. In its question-and-answer document on the two orders, the Revenue Department converts foreign income at the rate on the day it is brought into Thailand, so waiting adds currency movement to the tax base.⁴

Status of the proposed exemption on 2 October 2026

As at 2 October 2026 the exemption for foreign income brought into Thailand in the year it is earned or the following year has no legal text in force. No royal decree, ministerial regulation or amendment to section 41 of the Revenue Code on the subject appears in the Revenue Department's lists of new laws and royal decrees, or on its public-hearing page.



The proposal discussed since 2025 would exempt foreign income brought into Thailand in the year it is earned or in the following year. On 2 October 2026 we checked the places where such a change would have to appear before it could bind anyone. The Revenue Department's page of new laws lists, as its most recent entries, Royal Decree No. 806 on donations (1 October 2026) and Royal Decree No. 807 extending the reduced VAT rate (24 August 2026). Its list of royal decrees contains nothing on foreign income. Its public-hearing page carries a bill on a departure tax and an amendment to the ministerial regulation on the exchange of financial account information, but no draft on section 41.⁵ The Revenue Department's own manual on foreign tax credits, issued in November 2025, still cites Orders Por. 161/2566 and 162/2566 as the governing rules.⁶

The mechanism matters. A change of this kind would be made by a royal decree or ministerial regulation under the Revenue Code, and would bind only from the date its own commencement clause gives after publication in the Royal Gazette. Royal Decree No. 743, which created the exemption for holders of the Long-Term Resident visa, shows the pattern: it was published in the Royal Gazette on 23 May 2022 and applied from the following day.⁷ Until a text of that kind exists, a transfer made in reliance on the proposal is a transfer made under Order Por. 161/2566.

The shape of the proposal also matters. A rule exempting income brought in during the year of earning or the next year rewards prompt remittance. Money kept offshore beyond that window would fall outside it. Whether a final text would reach back to income already brought in, and which taxpayers it would cover, cannot be known until a text is published. A plan that keeps 2024, 2025 or 2026 income offshore for several years in the hope of relief therefore has no support in the law in force or in the proposal as discussed.

Scenario 1: savings and capital the rule never reached

Money that is not foreign income of a resident year is outside section 41 paragraph 2 of the Revenue Code as applied by Order Por. 161/2566. Income that arose before 1 January 2024, the principal of savings or investments, and income from years in which you were not resident may be brought in now without income tax, provided the source can be shown.



Three kinds of money fall here, each confirmed by the Revenue Department's question-and-answer document on Orders Por. 161/2566 and 162/2566.⁴

- **Income that arose before 2024.** The answer to question 2 is that no tax is due "เนื่องจากเป็นเงินได้พึงประเมินที่เกิดขึ้นก่อนวันที่ 1 มกราคม 2567", because the income arose before 1 January 2024. This follows the paragraph added by Order Por. 162/2566.
- **Capital rather than income.** Questions 10 and 11 treat the return of invested capital and the principal of a deposit as outside assessable income. Interest earned on the deposit remains income under section 40(4)(a) of the Revenue Code.
- **Income from non-resident years.** Under questions 5 and 14, income that arose in a tax year in which you were not resident is not taxed "แม้ว่าจะนำเงินได้พึงประเมินนั้นกลับเข้ามาในประเทศไทย", even if it is brought back into Thailand later.

For this money the tax answer to "now or wait" is neutral: no rule in force taxes it when it arrives, and no proposal would improve its position. The practical answer is to bring it in deliberately and with evidence. Question 9 places the burden on the taxpayer, who must "ประเมินตนเองตามข้อเท็จจริง", assess himself on the facts, whether the money brought in is income or capital. Bank statements at 31 December 2023, a separate account that receives no post-2023 income, and records of the dates on which investments were bought and sold are the documents that make that self-assessment defensible. Mixing new income into an old savings account is what turns an exempt transfer into an argument.

Scenario 2: foreign income earned from 2024 while you were resident

Foreign pension, dividends, interest or rent that arose from 2024 in a year in which you spent 180 days or more in Thailand is taxed in the year it is brought in, whenever that is, under Order Por. 161/2566. Waiting defers the assessment rather than removing it, and a credit for foreign tax is available only where a double tax agreement applies.



This is the money for which the question is real, and the order's wording answers it. Because clause 1 attaches tax to income brought in "in any tax year", keeping 2024 or 2025 income offshore until 2027 moves the tax into 2027. It does not change the residence test, which is applied to the year in which the income arose.²

Timing still has lawful uses. Thai personal income tax is assessed year by year at progressive rates under section 48 of the Revenue Code, so a large sum brought in during one year is taxed at higher marginal rates than the same sum spread over several years. Bringing in what you need each year, rather than one large transfer, is a legitimate way to stay in lower brackets. It is a reason to plan the size of each transfer, not a reason to wait for a change in the law.

Double taxation is handled at the time of remittance. The Revenue Department's answer to question 15 credits foreign tax in the year the income is brought in, under the applicable double tax agreement.⁴ The legal basis is section 3 of Royal Decree No. 18 (1962), which exempts tax for persons under agreements for the avoidance of double taxation that the Thai government "ได้ทำไว้ หรือ จะ ได้ ทำ กับ รัฐบาล ต่างประเทศ", has made or will make with foreign governments. The Revenue Department's manual adds the limit: "หากไม่มี DTA: ไม่สามารถใช้เครดิตภาษีสำหรับเงินได้จากต่างประเทศนั้นได้", without a double tax agreement, no credit is available for that foreign income.⁶ Some agreements allocate certain pensions, such as pensions for government service, to the paying state alone; our guide to double tax agreements and pensions sets out how to check yours.

One prior question can make the whole discussion irrelevant: whether the income is foreign-source at all. Income from work or business connected with Thailand is taxed under section 41 paragraph 1 whether or not it is ever brought in. The Supreme Court case discussed below shows how wide that paragraph can be.



Scenario 3: holders of the Long-Term Resident (LTR) visa

Section 5 of Royal Decree No. 743 (2022) exempts personal income tax on foreign income brought into Thailand by LTR visa holders in the Wealthy Global Citizen, Wealthy Pensioner and Work-from-Thailand Professional categories. For them the general proposal changes nothing, because their exemption is already law, subject to the conditions announced by the Director-General under section 6.

Section 5 of the Royal Decree on the Reduction of Rates and Exemption of Taxes (No. 743) B.E. 2565 exempts personal income tax for foreigners in the three categories holding the long-term resident visa on assessable income under section 40 "ในปีภาษีที่ล่วงมาแล้ว เนื่องจากหน้าที่งานหรือกิจการที่ทำในต่างประเทศ หรือเนื่องจากทรัพย์สินที่อยู่ในต่างประเทศ และได้นำเงินได้พึงประเมินนั้นเข้ามาในประเทศไทย", in the preceding tax year from work or business abroad or from property abroad, **which has been brought into Thailand.**⁷ The wording mirrors section 41 paragraph 2 and removes the charge that paragraph creates. Section 6 requires the foreigner to meet the qualifications, rules and conditions announced by the Director-General of the Revenue Department. The Highly-Skilled Professional category is not among the three groups in section 5.

The Board of Investment's LTR site lists, for the Wealthy Pensioner category, "Minimum unearned or passive income of USD 80,000 / year", or passive income of at least USD 40,000 combined with additional investment of USD 250,000 in Thai government bonds, a Thai company or Thai property, and states that "earned income and salaries WILL NOT be considered".⁸ For a retiree who qualifies, the decision sequence is clear: settle the visa first, then bring money in under an exemption that exists today. This is why we treat the LTR as a tax instrument rather than a longer visa; see the LTR Wealthy Pensioner visa.



Supreme Court case law (คำพิพากษาศาลฎีกา) on foreign-source income

No judgment of the Thai Supreme Court applying section 41 paragraph 2 of the Revenue Code to remitted foreign income was found in the Revenue Department's published case law on 2 October 2026. The closest authority, Supreme Court Judgment No. 6054/2549, decides the prior question of source under section 41 paragraph 1.

In Supreme Court Judgment No. 6054/2549 (คำพิพากษาศาลฎีกาที่ 6054/2549), the Revenue Department sued an employee of a construction company registered in Thailand. The company had sent him to work on a land-reclamation and road project for the highways department of the Philippines. The Court applied section 40(1) and section 41 paragraph 1 and held that his wages were income "ที่จำเลยได้รับเนื่องจากกิจการของนายจ้างในประเทศไทย จึงต้องเสียภาษีเงินได้บุคคลธรรมดาให้แก่ประเทศไทย", received by him on account of the employer's business in Thailand, and therefore subject to Thai personal income tax.⁹

The principle is that the source of income is fixed by its connection with an employer or business in Thailand, not by the place where the work is physically done. For the "now or wait" question this decides the order of analysis. Section 41 paragraph 2, and with it every argument about the timing of remittance, applies only to income that is foreign-source. Income linked to a Thai employer or Thai business is taxed under paragraph 1 whether it is kept abroad or not.

We searched the Revenue Department's published Supreme Court tax decisions for rulings on paragraph 2, on the 180-day test and on Order Por. 161/2566, and found none. The meaning of "in any tax year" in clause 1 of the order, and whether card spending or ATM withdrawals in Thailand against a foreign account count as bringing income in, have not yet been tested before the Thai courts. Until they are, the order and the Revenue Department's answers are the best evidence of how the law will be applied.



Comparative law (กฎหมายเปรียบเทียบ): the United Kingdom, Singapore and Malaysia

Three systems show where Thailand's rule sits. The United Kingdom taxed remitted foreign income of non-domiciled residents until 5 April 2025 and then abolished the remittance basis by section 40 of the Finance Act 2025; Singapore exempts most foreign income received by resident individuals; Malaysia exempts it under an order now extended to 2036.

United Kingdom. Section 809L of the Income Tax Act 2007 defined when income is "remitted to the United Kingdom": broadly, when money or other property "is brought to, or received or used in, the United Kingdom by or for the benefit of a relevant person", and that property is or derives from the foreign income.¹⁰ Section 40 of the Finance Act 2025 then provided that "the remittance basis is not available for tax year 2025-26, or for subsequent tax years", while preserving the remittance rules for income that had been taxed on that basis in earlier years.¹¹ A four-year regime for new residents replaced it.

The leading case on what counts as bringing money in is *Thomson v Moyse* [1961] AC 967, decided by the House of Lords. A taxpayer resident in the United Kingdom drew dollar cheques on his United States bank account and sold them to an English bank for sterling; the bank collected the dollars in New York. The House held that he had brought his income into the United Kingdom. Lord Radcliffe put it in one line: "He parted with his dollars: he got his sterling."¹² The Upper Tribunal returned to the question in *Alimahomed v HMRC* [2025] UKUT 428 (TCC), where the taxpayer's appeal failed on bank transfers into the United Kingdom, while the part concerning credit-card payments was sent back to the First-tier Tribunal.¹² The facts are close to those of a retiree in Thailand who lives on a foreign card.

Singapore. Section 10(1) of the Income Tax Act 1947 charges income "received in Singapore from outside Singapore", and section 10(25) declares that this includes "any amount from any income derived from outside Singapore which is remitted to, transmitted or brought into, Singapore". Section 13(7A) then exempts income arising outside Singapore and received there by individuals, other than income received through a partnership in Singapore, subject to the conditions in that subsection.¹³ The charging words resemble section 41 paragraph 2; the exemption removes most of their effect for individuals.



Malaysia. The Income Tax (Exemption) (No. 5) Order 2022 exempts a qualifying individual on gross income "which is received in Malaysia from outside Malaysia", other than income from a partnership business in Malaysia, provided the income has been subjected to tax of a similar character in the country where it arises.¹⁴ The order originally ran from 1 January 2022 to 31 December 2026; the Ministry of Finance's Budget 2026 tax measures list the exemption for individuals as running to 31 December 2036.

The comparison yields two conclusions for a reader in Thailand. First, Thailand's rule is closest to the former British remittance basis, but without the British time limit for new arrivals and without the broad exemptions of Singapore and Malaysia; the relief Thailand does offer is targeted, through Royal Decree No. 743, at LTR holders. Second, the British case law shows that "bringing in" is read by substance rather than by channel. Thai courts are not bound by it, but a retiree who assumes that card spending or a currency exchange arranged abroad falls outside section 41 paragraph 2 is relying on a point no Thai court has decided.

Law and economics (นิติเศรษฐศาสตร์) of waiting for a tax holiday

A tax triggered by remittance, as under section 41 paragraph 2 of the Revenue Code, rewards keeping money offshore, and an announced but unenacted relief strengthens that incentive. Research on the 2004 United States repatriation holiday and on timing responses to tax changes shows that such waiting is common and that the money often ends up somewhere other than where the policy intended.

Economists call the incentive created by a tax that falls due only on a chosen event a lock-in effect: the taxpayer can postpone the event, and therefore the tax, at will. Section 41 paragraph 2 has this structure, because the charging event is the transfer into Thailand. Order Por. 161/2566 removed the earlier route of escaping the charge by waiting until a later year, but it kept the timing choice. The proposal discussed since 2025 would reverse the incentive by rewarding prompt transfers, which is consistent with a policy of drawing savings into the Thai economy.



The best-documented experiment with a holiday of this kind is the American Homeland Investment Act of 2004, which gave companies a temporary low rate on repatriated foreign earnings. Dharmapala, Foley and Forbes found that repatriations under the holiday "did not increase domestic investment, employment, or R&D", and that each dollar repatriated was associated with 60 to 92 cents of payouts to shareholders.¹⁵ The lesson for Thailand is about design: relief tied to the act of transfer changes when money moves more reliably than what the money does after it arrives.

Individuals respond in the same way. Goolsbee's study of executive pay around the 1993 increase in United States marginal rates found that the fall in taxable income was "almost entirely a short-run shift in the timing of compensation rather than a permanent reduction", with a short-run elasticity above one and an elasticity after one year of at most 0.4.¹⁶ Applied to a Thai resident retiree, the evidence suggests that announcements produce delay rather than lasting savings. Delay is not free: the exchange rate used is the rate on the day of transfer, the money remains outside Thailand's banking system when an immigration office or a condominium purchase may need it, and the final text may differ from the announcement.

Royal Decree No. 743 works on a different margin, the choice of country. Kleven, Landais, Saez and Schultz, studying Denmark's preferential tax scheme for foreign high earners, estimated a very large migration elasticity, between 1.5 and 2, with respect to one minus the average tax rate on foreigners.¹⁷ Their population is high-earning foreign workers in Denmark, so the figure cannot be transferred to Thai retirees; but it supports the view that targeted relief for foreigners is a location instrument, which is how Thailand has used the LTR exemption.

Migration studies add the life-course dimension that tax models leave out. Warnes and Williams describe older migrants as a diverse group and treat the intersection of migration and personal ageing as a field in its own right.¹⁸ For a retiree the remittance decision is bound up with residence days, health, family and the possibility of spending part of each year elsewhere, which is why the 180-day test in section 41 paragraph 3 often matters more to the outcome than the date of any single transfer.



Common questions

These answers rest on section 41 of the Revenue Code, Revenue Department Orders Por. 161/2566 and 162/2566 with the Department's question-and-answer document, and Royal Decree No. 743, all read on 2 October 2026. They describe the general law, not the result of any individual case.

Should I remit money to Thailand now or wait for the exemption?

Under the law in force on 2 October 2026, waiting does not make foreign income earned from 2024 in a resident year tax-free, because Order Por. 161/2566 taxes it in whichever year it is brought in. Pre-2024 income, capital and income from non-resident years can be brought in now without tax. The proposed exemption is not law, and as discussed it would favour prompt rather than delayed transfers.

Is foreign income earned before 2024 taxed if I bring it into Thailand now?

No. Order Por. 162/2566 provides that the rule does not apply to assessable income that arose before 1 January 2024, and the Revenue Department's question-and-answer document confirms that such income is not taxed when brought in. Keep statements that show the money existed before 2024.

Will waiting until next year make my 2025 or 2026 pension tax-free?

No. If you were resident in the year the pension was paid, Order Por. 161/2566 taxes it in the year you bring it in, whichever year that is. Spreading transfers over several years can keep you in lower brackets, and a double tax agreement may give a credit or reserve the pension to the paying state.

Has the exemption for foreign income remitted in the year earned or the next year been enacted?

Not as at 2 October 2026. No royal decree, ministerial regulation or amendment to section 41 of the Revenue Code on it appears in the Revenue Department's lists of new laws and royal decrees or on its public-hearing page. It binds no one until it is published in the Royal Gazette.



Do LTR visa holders pay tax on money they bring into Thailand?

Section 5 of Royal Decree No. 743 exempts foreign income brought into Thailand by LTR holders in the Wealthy Global Citizen, Wealthy Pensioner and Work-from-Thailand Professional categories, subject to the conditions announced by the Director-General. The Highly-Skilled Professional category is not covered by that section.

Footnotes

1. Revenue Code (ประมวลรัษฎากร), section 41 paragraphs 2 and 3, Revenue Department, <https://www.rd.go.th/5937.html> (read 2 October 2026). Paragraph 2: "ผู้อยู่ในประเทศไทยมีเงินได้พึงประเมินตามมาตรา 40 ในปีภาษีที่ล่วงมาแล้ว เนื่องจากหน้าที่งานหรือกิจการที่ทำในต่างประเทศ หรือเนื่องจากทรัพย์สินที่อยู่ในต่างประเทศ ต้องเสียภาษีเงินได้ตามบทบัญญัติ ในส่วนนี้เมื่อนำเงินได้พึงประเมินนั้นเข้ามาในประเทศไทย" Paragraph 3: "ผู้ใดอยู่ในประเทศไทยชั่วระยะเวลาหนึ่งหรือหลาย ระยะเวลาทั้งหมดถึงหนึ่งร้อยแปดสิบวันในปีภาษีใด ให้ถือว่าผู้นั้นเป็นผู้อยู่ในประเทศไทย" (Our translation in the text.)
2. Revenue Department Order No. Por. 161/2566 (คำสั่งกรมสรรพากร ที่ ป.161/2566), 15 September 2023, consolidated text, https://www.rd.go.th/fileadmin/user_upload/kormor/newlaw/dn161A.pdf (read 2 October 2026). Clause 1 paragraph 1: "บุคคลซึ่งเป็นผู้อยู่ในประเทศไทยตามมาตรา 41 วรรคสาม แห่งประมวลรัษฎากร ที่มีเงินได้พึงประเมินเนื่องจาก หน้าที่งานหรือกิจการที่ทำในต่างประเทศ หรือเนื่องจากทรัพย์สินที่อยู่ในต่างประเทศ ตามมาตรา 41 วรรคสอง แห่งประมวลรัษฎากร ในปีภาษีดังกล่าว และได้นำเงินได้พึงประเมินนั้นเข้ามาในประเทศไทยในปีภาษีใดก็ตาม ให้บุคคลนั้นมีหน้าที่ ต้องนำเงินได้พึงประเมินนั้นมารวมคำนวณเพื่อเสียภาษีเงินได้ ตามมาตรา 48 แห่งประมวลรัษฎากร ในปีภาษีที่ได้นำเงินได้พึง ประเมินนั้นเข้ามาในประเทศไทย" Clause 2: "บรรดาระเบียบ ข้อบังคับ คำสั่ง หนังสือตอบข้อหารือ หรือทางปฏิบัติใดที่ขัดหรือแย้ง กับคำสั่งนี้ให้เป็นอันยกเลิก" Clause 3: "คำสั่งนี้ให้เริ่มใช้บังคับสำหรับเงินได้พึงประเมินที่นำเข้ามาในประเทศไทยตั้งแต่วันที่ 1 มกราคม พ.ศ. 2567 เป็นต้นไป"
3. Revenue Department Order No. Por. 162/2566 (คำสั่งกรมสรรพากร ที่ ป.162/2566), 20 November 2023, https://www.rd.go.th/fileadmin/user_upload/kormor/newlaw/dn162A.pdf (read 2 October 2026), adding paragraph 2 to clause 1 of Order Por. 161/2566: "ความในวรรคหนึ่งมิให้ใช้บังคับสำหรับเงินได้พึงประเมินที่เกิดขึ้นก่อนวันที่ 1 มกราคม พ.ศ. 2567"
4. Revenue Department, Legal Affairs Division, question-and-answer document on Orders Por. 161/2566 and 162/2566, https://www.rd.go.th/fileadmin/download/news/question_p161_162.pdf (read 2 October 2026). Question 2: "ไม่ต้องเสีย ภาษี เนื่องจากเป็นเงินได้พึงประเมินที่เกิดขึ้นก่อนวันที่ 1 มกราคม 2567". Question 5 (non-residents): not taxed "แม้ว่าจะนำ เงินได้พึงประเมินนั้นกลับเข้ามาในประเทศไทย". Question 8: bringing in means "การกระทำด้วยวิธีการใด ๆ เพื่อนำเงินได้พึง ประเมินนั้นเข้ามาในประเทศไทย". Question 9: "ผู้เสียภาษีมียหน้าที่ประเมินตนเองตามข้อเท็จจริงที่ปรากฏว่าเงินที่นำเข้ามา นั้น เป็นส่วนของเงินได้พึงประเมินหรือส่วนของเงินลงทุน". Question 12: conversion at "อัตราแลกเปลี่ยน ณ วันที่นำเงินได้เข้ามาใน ประเทศไทย". Questions 10-11 (capital and deposit principal), 14 (savings from non-resident years) and 15 (foreign tax credit in the year of remittance under the double tax agreement).
5. Revenue Department, new laws page, <https://www.rd.go.th/21221.html>; list of royal decrees, <https://www.rd.go.th/1603.html>; public hearings, <https://www.rd.go.th/27683.html> (all checked 2 October 2026). No entry concerns foreign income, section 41 of the Revenue Code or income brought into Thailand.



6. Royal Decree issued under the Revenue Code on Tax Exemption (No. 18) B.E. 2505, section 3, <https://www.rd.go.th/2374.html>: "ให้ยกเว้นภาษีอากรตามประมวลรัษฎากรแก่บุคคลตามสัญญาว่าด้วยการเว้นการเก็บภาษีซ้อน ที่รัฐบาลไทยได้ทำไว้ หรือจะ ได้ ทำ กับ รัฐบาล ต่างประเทศ"; Revenue Department, manual on foreign tax credits (November 2025), https://www.rd.go.th/fileadmin/user_upload/porphor/GuideTaxFromAbroad_TH.pdf: "หากไม่มี DTA: ไม่สามารถใช้เครดิตภาษี สำหรับเงินได้จากต่างประเทศนั้นได้" (both read 2 October 2026).
7. Royal Decree issued under the Revenue Code on the Reduction of Rates and Exemption of Taxes (No. 743) B.E. 2565 (พระราชกฤษฎีกาออกตามความในประมวลรัษฎากร ว่าด้วยการลดอัตราและยกเว้นรัษฎากร (ฉบับที่ 743) พ.ศ. 2565), Royal Gazette vol. 139, part 32 Kor, pp. 29-32, 23 May 2022, https://www.rd.go.th/fileadmin/user_upload/kormor/newlaw/dc743.pdf (read 2 October 2026). Section 5: "ให้ยกเว้นภาษีเงินได้ตามส่วน 2 หมวด 3 ในลักษณะ 2 แห่งประมวลรัษฎากร ให้ แก่คนต่างด้าวกลุ่มประชากรโลกที่มีความมั่งคั่งสูง กลุ่มผู้เชี่ยวชาญจากต่างประเทศ หรือกลุ่มที่ต้องการทำงานจากประเทศไทย ที่ ได้รับการตรวจลงตราประเภทคนอยู่ชั่วคราวเป็นกรณีพิเศษ ประเภทผู้พำนักระยะยาว ตามกฎหมายว่าด้วยคนเข้าเมือง สำหรับเงิน ได้พึงประเมินตามมาตรา 40 แห่งประมวลรัษฎากร ในภาษีที่ส่งมาแล้ว เนื่องจากหน้าที่งานหรือกิจการที่ทำในต่างประเทศ หรือ เนื่องจากทรัพย์สินที่อยู่ในต่างประเทศ และได้นำเงินได้พึงประเมินนั้นเข้ามาในประเทศไทย" Section 6: "คนต่างด้าวที่จะได้รับ สิทธิตามมาตรา 3 มาตรา 4 และมาตรา 5 ต้อง มีคุณสมบัติ และ ปฏิบัติตาม หลักเกณฑ์ วิธีการ และ เงื่อนไข ตามที่ อธิบดี ประกาศ กำหนด"
8. Board of Investment, Long-Term Resident Visa, <https://ltr.boi.go.th/> (read 2 October 2026), Wealthy Pensioner: "Minimum unearned or passive income of USD 80,000 / year at the time of application"; "In the case that unearned or passive income is lower than USD 80,000 but not lower than USD 40000, the applicant is required to make additional investments of USD 250,000"; "earned income and salaries WILL NOT be considered".
9. Supreme Court Judgment No. 6054/2549 (คำพิพากษา ศาลฎีกาที่ 6054/2549), Revenue Department v. an individual taxpayer, Revenue Code sections 40(1) and 41 paragraph 1, published by the Revenue Department at <https://www.rd.go.th/35530.html> (read 2 October 2026) and checked word for word against the summary in the Supreme Court judgment search system, deka.supremecourt.or.th (read 3 October 2026): the wages of an employee sent by a Thai-registered contractor to work on a land-reclamation and road project for the highways department of the Philippines were wages "ที่จำเลยได้รับเนื่องจากกิจการของนายจ้างในประเทศไทย จึงต้องเสียภาษีเงินได้บุคคลธรรมดาให้แก่ ประเทศไทย".
10. Income Tax Act 2007 (UK), section 809L, <https://www.legislation.gov.uk/ukpga/2007/3/section/809L> (read 2 October 2026). Subsection (1): income or chargeable gains are remitted if "(a) conditions A and B are met, (b) condition C is met, or (c) condition D is met." Subsection (2), condition A: "(a) money or other property is brought to, or received or used in, the United Kingdom by or for the benefit of a relevant person, (b) a service is provided in the United Kingdom to or for the benefit of a relevant person, or (c) money or other property is used outside the United Kingdom (directly or indirectly) for the benefit in the United Kingdom of a relevant person." Limb (c) was inserted by the Finance Act 2025.
11. Finance Act 2025 (UK), section 40, <https://www.legislation.gov.uk/ukpga/2025/8/section/40> (read 2 October 2026): "(1) Amendments made by paragraph 1 of Schedule 9 have the effect that the remittance basis is not available for tax year 2025-26, or for subsequent tax years. (2) But provisions relating to the remittance of income and gains will continue to have effect in relation to income and gains subject to the remittance basis in previous tax years." GOV.UK, "Check if you can claim the 4-year foreign income and gains regime": "On 6 April 2025 the 4-year foreign income and gains regime replaced the remittance basis."
12. *Thomson v Moyse* [1961] AC 967 (HL); 39 TC 291, as set out in HMRC, Residence, Domicile and Remittance Basis Manual, RDRM36040, <https://www.gov.uk/hmrc-internal-manuals/residence-domicile-and-remittance-basis/rdrm36040> (read 2 October 2026), quoting Lord Radcliffe: "He parted with his dollars: he got his sterling", and Lord



Reid: "From the point of view of the taxpayer, his income has been brought into the United Kingdom". *Alimahomed v Commissioners for HMRC* [2025] UKUT 428 (TCC), para. 45, <https://caselaw.nationalarchives.gov.uk/ukut/tcc/2025/428> (read 2 October 2026), describing *Thomson v Moyse* as concerning "a taxpayer who had sold cheques drawn on dollars in a US bank account in return for Sterling in London".

13. Income Tax Act 1947 (Singapore), sections 10(1), 10(25) and 13(7A), Singapore Statutes Online, <https://sso.agc.gov.sg/Act/ITA1947> (read 2 October 2026). Section 10(1): tax is payable "upon the income of any person accruing in or derived from Singapore or received in Singapore from outside Singapore". Section 10(25)(a): "any amount from any income derived from outside Singapore which is remitted to, transmitted or brought into, Singapore".
14. Income Tax (Exemption) (No. 5) Order 2022, P.U.(A) 234/2022 (Malaysia), Federal Gazette 19 July 2022, text read from the copy at https://www.maicsa.org.my/media/7275/technical_announcements_220721_1_3.pdf: "The Minister exempts a qualifying individual from the payment of income tax in respect of the gross income from all sources of income under section 4 of the Act, excluding a source of income from a partnership business in Malaysia, which is received in Malaysia from outside Malaysia"; Inland Revenue Board of Malaysia, guideline LHDN.AG.600-1/7/3 (amended June 2024), <https://www.hasil.gov.my/wp-content/uploads/20240620-garis-panduan-layanan-cukai-berhubung-pendapatan-yang-diterima-dari-luar-negara-pindaan-jun-2024.pdf>; Ministry of Finance Malaysia, Budget 2026 Tax Measures, Appendix 8, <https://belanjawan.mof.gov.my/pdf/belanjawan2026/ucapan/tax-measures.pdf> (read 2 October 2026), listing the exemption for "income received by individual taxpayers excluding partnership businesses, from 1 January 2022 to 31 December 2036".
15. Dhammika Dharmapala, C. Fritz Foley and Kristin J. Forbes, "Watch What I Do, Not What I Say: The Unintended Consequences of the Homeland Investment Act", *Journal of Finance* 66(3): 753-787 (2011), DOI 10.1111/j.1540-6261.2011.01651.x (metadata checked with Crossref 2 October 2026).
16. Austan Goolsbee, "What Happens When You Tax the Rich? Evidence from Executive Compensation", *Journal of Political Economy* 108(2): 352-378 (2000), DOI 10.1086/262122 (metadata checked with Crossref 2 October 2026).
17. Henrik Jacobsen Kleven, Camille Landais, Emmanuel Saez and Esben Schultz, "Migration and Wage Effects of Taxing Top Earners: Evidence from the Foreigners' Tax Scheme in Denmark", *Quarterly Journal of Economics* 129(1): 333-378 (2014), DOI 10.1093/qje/qjt033 (metadata checked with Crossref 2 October 2026).
18. Anthony M. Warnes and Allan Williams, "Older Migrants in Europe: A New Focus for Migration Studies", *Journal of Ethnic and Migration Studies* 32(8): 1257-1281 (2006), DOI 10.1080/13691830600927617 (metadata checked with Crossref 2 October 2026).

