Legal article

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Getting a Thai tax ID and filing your first return

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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/thai-tax-id-filing.html

Key points

- **180 days makes you a resident.** Section 41 paragraph 3 of the Revenue Code counts days present in the calendar year, not visa status.
- **Filing turns on income, not on tax owed.** Section 56 sets the duty at ฿60,000 of assessable income for a single filer, or ฿120,000 where the income is employment income only.
- **The deadline is the last day of March.** Section 56 fixes it for the tax year just ended; the e-filing window runs a few days beyond.
- **PND 90 is the retiree's form.** PND 91 covers employment income alone, which remitted pensions and investment income are not.
- **A half-year return exists.** Section 56 bis requires an interim return in September from taxpayers within its scope, computed with half the allowances under section 47.
- **Keep the evidence, not just the return.** Remittance records, 31 December 2023 statements and foreign tax certificates are what support a section 41 position years later.

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Most retirees don't owe much Thai tax. Many still have to *file*. This guide covers the mechanics, TIN, forms, deadline, documents, and why filing a zero return is often a sensible, low-cost step.

Step 1, the TIN (tax identification number)

The tax identification number is issued by your area Revenue Office against passport, visa or extension evidence and proof of address. The ground for asking is the duty itself: section 56 of the Revenue Code requires a return from anyone whose assessable income passes the statutory threshold.

Apply at your area Revenue Office with passport, visa/extension evidence, proof of address (rental contract, TM.30, or house book) and a short explanation of your income. Issuance is same-day to two weeks depending on office. If an officer asks why you need a TIN, the answer is that you have remitted assessable income and are required to file; a short covering letter explaining that obligation usually settles the point.

Step 2, do you actually have to file?

Two conditions must both hold. You are a resident under section 41 paragraph 3 of the Revenue Code, meaning 180 days or more in the calendar year; and your assessable income clears the section 56 threshold, which is ฿60,000 for a single filer with income other than employment.

- Thai tax resident (180+ days in the calendar year), *and*
- Assessable income above ฿60,000 (single filer), remembering that remitted post-2023 foreign income counts, while pre-2024 savings, treaty-exempt pensions and LTR-exempt remittances do not.

Filing is often required even when allowances mean **zero tax is due**. That zero return is your documented, dated proof that you assessed your position honestly.

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Step 3, the return itself

Section 56 of the Revenue Code fixes the deadline at the last day of March following the tax year, with the online window running a little later. Most retirees file PND 90 because remitted foreign income is not employment income; PND 91 is for employment income alone.

Item	Detail
Form	PND 90 (general income), most retirees; PND 91 is for employment-only income
Period	Calendar year
Deadline	31 March following (≈8 April online)
Language	Thai, the e-filing portal has partial English, but supporting docs and officer queries are in Thai
Evidence to keep	Remittance records, 31 Dec 2023 statements, foreign tax certificates for treaty credits

Why we tell clients to file even when the answer is ฿0

A filed return is a dated record that you assessed your position. Section 56 of the Revenue Code attaches the duty to the level of assessable income, not to the tax payable, so allowances can leave nothing owing and the obligation to file still standing.

Thailand takes part in the Common Reporting Standard, the international system for automatic exchange of financial account information between tax authorities, under an Emergency Decree of B.E. 2566 (2023) on exchanging information under international tax agreements. A bank abroad reports accounts held by Thai tax residents to its own tax authority, which can then pass the information to the Thai Revenue Department. When a question eventually comes, often at

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the worst time, like a condo purchase or estate administration, the retiree with five years of clean filings resolves it with one letter. The retiree with nothing faces reconstruction of years of remittances plus 1.5%/month surcharges on anything found owing.

What we do

Registration for the number, the computation with treaty credits, the filing itself and proof of receipt. The work that takes judgement is deciding what is assessable under section 41 of the Revenue Code before anything reaches the section 56 return, which is where most self-filed errors begin.

TIN registration, computation with treaty credits, filing, and proof of receipt: **฿12,000-35,000** depending on complexity (fees). Bundled with a remittance plan, your whole Thai tax life is usually solved in one engagement.

Common questions

The questions below are the practical end of two provisions. Section 41 of the Revenue Code decides what is assessable in your hands, and section 56 decides whether that amount obliges you to file at all, which are separate questions with separate answers.

Do I need a Thai tax ID as a retiree?

If you are a Thai tax resident (180+ days) with assessable income, including foreign income remitted to Thailand, you are required to have a TIN and file. Thresholds are low: assessable income over 60,000 baht for a single filer generally triggers a filing obligation, even if no tax is ultimately due.

When is the Thai tax return due?

The personal income tax return (PND 90) for a calendar year is due the following 1 January to 31 March (early April if filed online). Tax owed is paid with the return; instalment options exist for larger amounts.

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What happens if I never file?

Penalties and surcharges (1.5% per month on unpaid tax) can be assessed years later. Thailand also receives financial account information from abroad each year under the Common Reporting Standard, the international system for automatic exchange between tax authorities. A clean filing history, even zero-tax returns, is the cheapest protection available.

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