Siam Legal International Advises Foreign Residents on Double Taxation Relief as Thailand?s CRS Enforcement Increases Scrutiny of Overseas Income

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Siam Legal International, a Thailand-based full-service law firm with more than 20 years of operation, is advising foreign residents in Thailand to review their position under the country?s Double Taxation Agreement framework as the Common Reporting Standard increases visibility over overseas financial accounts and foreign-source income.

Thailand maintains 61 Double Taxation Agreements, or DTAs, with countries across Asia, Europe, North America, and beyond. These agreements are designed to prevent individuals from being taxed twice on the same income, once in the country where the income is sourced and again in Thailand. However, access to relief under a DTA is not automatic. Foreign nationals are typically required to formally establish Thai tax residency and obtain a Tax Residency Certificate from the Thai Revenue Department before a foreign tax authority will recognize their eligibility for relief.

The process may require demonstrating Thai tax residency through factors such as habitual abode, the location of the applicant?s primary social and economic interests, and the amount of time spent in Thailand during the relevant tax year. For many expatriates, the practical challenge is not only understanding which DTA applies, but also preparing the supporting documentation required by both the Thai Revenue Department and the tax authority in the source country.

The firm notes that many foreign residents in Thailand are unaware that their entitlement to DTA relief often depends on their ability to formally document their tax residency status. Without a Tax Residency Certificate or equivalent supporting evidence, a home country?s tax authority may have no basis to cease withholding tax or process a refund of amounts already deducted at source. For individuals subject to ongoing withholding arrangements, the financial impact can compound over time.

The firm recently handled a matter involving a foreign national residing in Phuket who had been subject to withholding tax on overseas income and had been unable to recover the accumulated amount. The client had attempted to resolve the matter independently but encountered documentation requirements, language barriers, and limited English-language guidance from the Revenue Department.

As detailed in the double taxation relief case study, Siam Legal International assessed the client?s tax position, identified the applicable DTA provisions, and prepared a complete evidential package. The client received a full refund from their home country?s Revenue Department within 3 to 4 weeks and ceased the withholding arrangement going forward.

?Because the client had been thoroughly briefed during the initial consultation, they were ready with the necessary documentation, including bank statements, the moment the Revenue Department requested them,? said Mikkel Karlsen, Legal Services Manager at Siam Legal International. ?That preparation kept the process moving without delay. Cases like this can stall for months when documentation gaps require repeated follow-up. Having everything in order from the outset made the difference.?

Thailand?s implementation of the Common Reporting Standard, an international framework for the automatic exchange of financial account information between tax authorities, has materially changed the compliance environment for long-stay foreign residents. The Thai Revenue Department now has increased access to information exchanged between participating jurisdictions regarding reportable overseas financial accounts. As a result, foreign nationals who previously relied on informal assumptions about overseas income, tax residency, or withholding arrangements may face greater scrutiny under the current compliance environment.

Foreign nationals who spend more than 180 days in Thailand in a calendar year are generally treated as Thai tax residents. Thai tax residents may be subject to Thai tax obligations on income from sources in Thailand, as well as certain foreign-sourced income brought into Thailand. Where overseas income, foreign withholding tax, or DTA relief is involved, the correct treatment will depend on the individual?s residency status, the nature of the income, the source country, and the applicable treaty provisions.

The firm advises foreign residents with overseas income, foreign financial accounts, withholding tax arrangements, or questions about Thailand?s DTA network to seek a formal tax residency assessment before the relevant filing period closes. Revenue Department documentation and procedures are conducted primarily in Thai, and reliable English-language guidance from the department may be limited. Early legal guidance is especially important where documents from multiple jurisdictions are involved.

Foreign nationals seeking guidance on Thai tax obligations, double taxation agreements, overseas withholding tax, or tax residency certification may consult a qualified tax lawyer in Thailand for a review of

their situation.

Siam Legal International is a Thailand-based law firm with offices in Bangkok, Chiang Mai, Phuket, and Pattaya. The firm provides legal and immigration services to foreign nationals, expatriates, investors, families, and businesses in Thailand. Its practice areas include immigration, corporate law, property, family law, litigation, criminal defense, notarial services, tax advisory, and related legal support.

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American-managed Thailand law firm with 22+ years? experience. Experts in corporate setup, BOI, FBL, family & divorce, property, litigation, immigration, notary, wills, contracts & due diligence across Bangkok, Phuket, Pattaya & more.

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