

# Tax Refund in Thailand

The tax year in Thailand is **the calendar year** (Sec. 29 Thai Revenue Code). Therefore, the monthly tax rate withheld by the employer and paid to the Revenue Department is based on **the projected** yearly income.

If a person **does not work** in Thailand for 12 full months, the tax rate, i.e. the monthly withheld tax may be **adjusted** according to the projected **actual yearly income** (based on the actual months of work) of that year in order to avoid excess payment of taxes.

If the tax was calculated on a full 12-month basis and the taxpayer therefore paid too much tax, he/she can get a **tax refund** in the following year.

To avoid any excess payment of taxes, it needs to be continuously checked how long a foreigner will **actually work** in Thailand in the total tax year, and, in case of changes compared to the previous month, adjust the monthly deduction based on the newly estimated yearly tax to be paid.

Please find below the list of required documents, to be presented to any branch of Krungthai Bank<sup>1</sup> **for a tax refund** in Thailand:

1. In case the foreigner signed a power of attorney before his/her departure from Thailand, the supporting documents are as follows:
  - a) The personal income tax refund letter of the Revenue Department (Kor.21 form)<sup>2</sup>
  - b) A Power of Attorney (“PoA”):
    - written in Thai
    - dated **before** the taxpayer departs from Thailand;
    - signed by the principal (taxpayer), the attorney and two witnesses;
    - the taxpayer’s employer must also sign the PoA to certify that the signature of the taxpayer is genuine and affix the company’s seal; **and**
    - the PoA must specify the tax identification number issued by the Revenue Department.

*Remark: The attorney **must** be employed by the same company as the taxpayer.*
  - c) A certified true copy of the taxpayer’s passport (the officials check if the taxpayer actually was in Thailand on the date specified in the PoA)

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<sup>1</sup> The Revenue Department no longer mails tax refund cheque. Effective from 1 January 2019, it will be processed through a KTB, BAAC, or PromptPay account.

<sup>2</sup> In case the form Kor. 21 specifies the name of the taxpayer in Thai, a copy of his/her work permit must also be attached to verify correctness of his/her name and surname.

- d) The company's affidavit issued by the Ministry of Commerce not older than 6 months, signed by the authorized director(s) and affixed with the company's seal
  - e) The confirmation letter of the company's director to certify the employment status of the taxpayer and the attorney, together with the declaration to take over any liabilities/responsibilities
  - f) The following documents:
    - A certified true copy of the ID card of the authorized director(s) **or** a passport (original) together with a certified true copy of the authorized director(s); **and**
    - ID card of the attorney (original)
  - g) Tax ID card of the taxpayer, together with his/her certified true copy (if any)
2. In case the foreigner has already departed from Thailand, the supporting documents are as follows:
- a) The personal income tax refund letter of the Revenue Department (Kor.21 form)
  - b) A PoA under the following conditions:
    - written in Thai
    - signed by the principal (taxpayer), an attorney, and two witnesses;
    - a certified true copy of the taxpayer's passport, legalized by the Royal Thai Embassy of the taxpayer's country of residence;
    - the PoA must specify the tax identification number issued by the Revenue Department.
  - c) ID card of the attorney
  - d) Tax ID card of the taxpayer, together with his/her certified true copy (if any)

**Remark:**

- In case the principal is in Thailand, the attorney must certify in the PoA that the signature of the principal is genuine; this shall be witnessed by **the district officer**.
- In case the principal is not in Thailand, the PoA must be certified by the Ministry of Foreign Affairs under the regulations of the Ministry. In other words, in case the PoA is submitted to a Thai embassy or consulate in a foreign country, the PoA must be signed by the authorized officer of the Ministry of Foreign Affairs, notary public, or other entities under the applicable laws of that country, as the case may be, as per Section 797 of the Civil and Commercial Code, and in accordance with Section 47 of the Civil Procedure Code.