

# 2026 Thailand DTV & Remittance Tax Guide

Track the earning year, income source and transfer. Visa validity and tax residence are different; a later-year remittance is not automatically exempt.

## 1. Check the activity and the application route

- [ ] Choose the actual DTV category and applying embassy/authority. Obtain its live financial, activity, address and identity evidence checklist.
- [ ] For workcation: retain foreign employment/client evidence and describe the work honestly. DTV is not blanket authorization for Thai employment or every local activity.
- [ ] Five-year visa validity does not mean five years of continuous permitted stay. Check the allowed stay, extension, entry and dependent conditions.
- [ ] Keep employer approval and health-payment arrangements separate from the visa application.

## 2. Four records for every significant transfer

| Record                  | Why it matters                                                                                                                          |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Physical presence       | Count calendar-year days. The Thai residence boundary is 180 days; keep travel evidence.                                                |
| Source of income        | A foreign payer does not prove foreign source. Work physically performed in Thailand needs its own analysis.                            |
| Earning year and type   | Separate genuinely foreign income arising before 2024, post-2023 income, original capital and gains.                                    |
| Remittance and tax paid | Document date/amount brought into Thailand and eligible foreign-tax-credit evidence. A credit is not automatically all tax paid abroad. |

Orders Paw 161/162 change the treatment of qualifying foreign-source income arising from 1 January 2024 onward: a later remittance can still be relevant. Documented pre-2024 income and original capital require a clear history; an asset sale can include both capital and gain.

Read [the DTV/LTR financial guide](#) and [the source-and-remittance guide](#).

# Build the evidence before you transfer

## 3. Keep a simple annual record

| Transfer / asset | Earning or acquisition date | Original capital | Income / gain |
|------------------|-----------------------------|------------------|---------------|
| _____            | _____                       | _____ THB        | _____ THB     |
| _____            | _____                       | _____ THB        | _____ THB     |
| _____            | _____                       | _____ THB        | _____ THB     |

- [ ] Attach historical statements and source records; a current balance alone may not prove the age or nature of funds.
- [ ] Ask an adviser to classify mixed transfers, work-source issues, treaty relief and the eligible credit calculation.
- [ ] Do not assume using a foreign card, crypto or a later calendar year removes the need for a Thai tax analysis.

## 4. Bank, lease and health before the first commitment

- [ ] Confirm bank/branch opening requirements for your exact visa, address and income evidence. No universal opening promise is made.
- [ ] Verify landlord/agent authority, deposits, utility prices, payment instructions and exit terms before funding the lease.
- [ ] Check hospital direct billing, deposits and insurance portability; keep liquid cash for bills that must be paid first.
- [ ] My tax-year days: \_\_\_\_\_ Adviser/source classification: \_\_\_\_\_ Transfer deadline: \_\_\_\_\_

Primary references: [Royal Thai Embassy DTV guidance](#); [Revenue Department foreign-income explanation](#); [Revenue Department credit manual](#).

Next step: [test a confirmed foreign-source remittance](#) or [build your Thailand 90-day plan](#). General education, not a tax return or work-permission ruling.