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NEWSLETTER

Foreign actors to be exempt from paying Personal Income Tax in Thailand

On June 21, 2022, the Cabinet of the Royal Thai Government decided to exempt the Personal Income Tax (PIT) collection from foreign actors when working on films shot in Thailand in the next five years, with the expectation of increasing the revenue in Thailand, publicizing and promoting the image of Thailand through foreign films, and developing the skills and potential of personnel in Thai film industries. The regulation will be effective starting from August 2, 2023.

In general, foreign actors or actresses shall be liable to pay PIT in Thailand on income derived from shooting films in the Kingdom. The said income may be exempted from PIT under the Avoidance of Double Taxation Agreement between Thailand and the foreign country in which the foreign actor has its tax residency.

However, the new measures exempt actors and actresses from PIT under the conditions that the actor or actress is domiciled abroad, and receives an income due to his or her performance in a foreign film produced by a company or juristic partnership incorporated under foreign law which obtains a filmmaking permit under the law governing films and videos.

In addition, it is useful to remind that the Department of Tourism provides measures to promote foreign film shooting in the form of cash rebates at the rate of 15-20% of the expenses incurred in the country – with the ceiling being fixed at 75 million baht – when the funds are obtained from foreign sources and paid to Thai individuals or Thai juristic persons.

For any inquiries related to regulation on movie production in Thailand or taxation regulation, please contact ILCT Ltd. via email at law@ilct.co.th.

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