Legal article

Last updated 26 October 2026 (B.E. 2569)

Thailand Withholding Tax on Payments to Foreign Companies under Section 70 of the Revenue Code

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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://eksiamtax.com/en/articles/withholding-tax-payments-abroad-section-70.html

Key points

- Section 70 applies when three conditions are met: the recipient is a company or juristic partnership incorporated under foreign law, the recipient does not carry on business in Thailand, and the payment is assessable income under Section 40 (2) to (6) paid from or in Thailand.
- The rate under the income tax rate schedule is 15%, and 10% for dividends under Section 40 (4) (b). The payer files Form P.N.D. 54 within seven days from the last day of the month of payment.
- Payments for goods are income under Section 40 (8) and are not subject to withholding under Section 70. Service fees earned by a recipient working outside Thailand without a permanent establishment in Thailand may be free of withholding where a double tax agreement applies, as in Revenue Department Ruling No. Kor Kho 0706/2565.
- The label in the contract does not decide the category of income. In Supreme Court Judgment No. 813/2565 (2022), a "service fee" was in substance consideration for a licence to use software, income under Section 40 (3), and the payer had to withhold tax.

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- A payer that fails to withhold, or withholds too little, is jointly liable with the recipient under Section 54 and must pay a surcharge of 1.5% per month under Section 27.

Withholding tax on payments made abroad under Section 70 of the Thai Revenue Code is the duty of a payer in Thailand to deduct tax when paying fees for work performed, royalties, interest, dividends, rent or professional fees to a foreign company that does not carry on business in Thailand. The general rate is 15% of the amount paid; dividends are taxed at 10%. The payer must remit the tax with Form P.N.D. 54 within seven days from the last day of the month in which the payment is made. Payments for goods fall outside this Section, and a double tax agreement may remove the duty to withhold in some cases. This article explains the conditions of Section 70, the way the Supreme Court distinguishes service fees from royalties, and the payer's liability when tax is not withheld. This page is an English translation of the Thai original; the Thai text prevails.

Conditions of Section 70

Section 70 requires the payer to withhold tax when a company or juristic partnership incorporated under foreign law, which does not carry on business in Thailand, receives assessable income under Section 40 (2), (3), (4), (5) or (6) paid from or in Thailand. The tax belongs to the recipient, but the law collects it through the payer, because the recipient is outside the country and has no duty to file a return in Thailand.[1]

The first condition concerns the status of the recipient. Section 70 applies only to a recipient that is a foreign juristic person. If the recipient is an individual living abroad, the duty to withhold follows the provisions on personal income tax, which are outside the scope of this article.

The second condition is that the recipient "does not carry on business in Thailand." If a foreign company has a branch, employees or an agent in Thailand to the point of being treated as carrying on business in Thailand, that company pays tax on its own net profits under the ordinary system rather than suffering withholding under Section 70. That line is explained in the section on the line between Section 70 and carrying on business in Thailand below. When the branch of

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a foreign company remits its profits to head office, the resulting charge is a separate base under Section 70 bis, which is explained in the article Section 70 bis: tax on the disposal of profits out of Thailand (Thai).

The third condition concerns the type and source of the income. The payment must be income under Section 40 (2) to (6) and must be paid from or in Thailand. The payers most often concerned are Thai companies transferring software licence fees, interest on loans from a parent company, or consulting fees to companies abroad.

Income Subject to Withholding and Income Outside Section 70

Five categories of income are subject to withholding under Section 70: income from a post or from the performance of work under Section 40 (2); fees for goodwill, copyright or other rights under Section 40 (3); interest and dividends under Section 40 (4); rent of property under Section 40 (5); and income from liberal professions under Section 40 (6). Payments for goods are income under Section 40 (8) and are therefore not subject to withholding.[2]

Section 40 (2) covers income "from performance of work," whether it is called a fee, a commission or a discount. A commission that a Thai company pays to a sales agent abroad may therefore fall within this sub-section. Section 40 (3) covers royalties of every kind, including fees for the use of software, trademarks and franchises. Section 40 (4) (a) is interest of every type, and (b) is dividends or shares of profits from a company.[3]

Payments for goods are outside Section 70. In Ruling No. Kor Kho 0706/2565 dated 17 March 2003 (B.E. 2546), the Revenue Department confirmed that when a Thai company pays for goods bought from a seller abroad, the price of the goods is income under Section 40 (8), whether or not the seller is resident in a country that has a double tax agreement with Thailand, so the Thai company has no duty to withhold under Section 70.[4]

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Paragraph two of Section 70 exempts interest received by a foreign recipient from the Government, or from a financial institution established under a specific Thai law for the purpose of lending to promote agriculture, commerce or industry. The exemption is narrow and applies only to a defined group of payers.[5]

Tax Rates and the Remittance Deadline

The rate under Section 70 is 15% of the income paid, except for dividends under Section 40 (4) (b), which are taxed at 10% under the income tax rate schedule at the end of Chapter 3. The payer must remit the tax and file Form P.N.D. 54 within seven days from the last day of the month in which the income is paid.[6]

By way of illustration, a Thai company pays a software licence fee of 1,000,000 baht to a foreign company on 20 October. If no double tax agreement reduces the rate, the Thai company must withhold 15%, or 150,000 baht, transfer 850,000 baht to the recipient, and remit the tax by 7 November.

The return is Form P.N.D. 54, whose full title is the "Return for the Remittance of Corporate Income Tax and Tax on the Disposal of Profits." The same form is used for the disposal of profits out of Thailand under Section 70 bis, so the person completing it must select the correct Section.[7]

Value added tax on services purchased from abroad is a separate duty, not part of Section 70. A review of payments made abroad should therefore cover both duties at the same time. The duty to remit value added tax on Form P.P. 36 under Section 83/6 is explained in the article What is Form P.P. 36? (Thai).

Effect of Double Tax Agreements

Double tax agreements take effect in Thai law through Section 3 of the Royal Decree (No. 18) B.E. 2505 (1962). Two outcomes are common. In the first, the payment is business profits under Article 7 of the agreement and the recipient has no permanent establishment in Thailand, so the

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payer does not withhold. In the second, the payment is a royalty under Article 12 of the agreement, and the payer must still withhold under Section 70 read with the agreement, as the Supreme Court held in Judgment No. 813/2565 (2022).[4]

Ruling No. Kor Kho 0706/2565 illustrates the first outcome. A Thai company engaged a Singapore company as a management consultant. Advice was given only by telephone, fax and e-mail, and no staff were sent to work in Thailand. The Revenue Department took the view that the consideration was an ordinary service fee, not a royalty, because no information concerning industrial, commercial or scientific experience that the recipient was entitled to keep confidential was supplied. The fee was therefore business profits under Article 7 of the Thailand-Singapore agreement, and the Thai company had no duty to withhold under Section 70.

The ruling was issued in 2003 (B.E. 2546) and therefore applied the Thailand-Singapore agreement then in force. Applying it to a payment made today requires reading Articles 7 and 12 of the agreement currently in force alongside it. The ruling also carries its own condition: if the advice includes technical information that the recipient keeps confidential, the consideration may be a royalty, and the outcome changes at once. Claiming treaty benefits requires evidence that the recipient is a resident of the other contracting state; the article Certificate of tax residence and double tax agreements (Thai) covers the certificate of residence, and the article Thailand-United States double tax agreement (Thai) gives examples of treaty rates for a particular country.

Service Fee or Royalty: Supreme Court Case Law

The Supreme Court looks at the substance of the contract, not the name the parties give it. In Supreme Court Judgment No. 813/2565 (2022), the contract described the amounts that a Thai telephone operator paid to handset manufacturers in Canada and Singapore as service access fees. The Court held that "although the contract calls them service fees," the amounts were consideration for a licence to use software, income under Section 40 (3) rather than Section 40 (8).[8]

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The Court weighed three groups of facts. First, the contract defined the software to include the licence to access the network. Second, the recipient remained the owner of the rights in the software and the trademarks, and the right granted to the payer was personal and non-transferable. Third, the contract prohibited the payer from copying, modifying or adapting the software. Taken together, these features amount to a licence of rights, not the ordinary transmission of data.

Supreme Court Judgment No. 4440/2552 (2009) applied the same approach to a franchise agreement. The Court held that although the consideration did not qualify as a copyright fee, it was consideration for the use of rights in intellectual property and was therefore a "fee for other rights" under Section 40 (3).[9]

The lesson for the payer is that, before transferring the money, the contract terms on intellectual property rights and restrictions on use must be read, rather than the description on the invoice alone. Cloud service agreements, subscription software and distribution agreements that include a trademark licence are the group that calls for the closest review.

The Line Between Section 70 and Carrying On Business in Thailand

Section 70 applies to a foreign company that does not carry on business in Thailand. If the foreign company is treated as carrying on business in Thailand under Section 76 bis, it pays tax on its net profits. In Supreme Court Judgment No. 483/2546 (2003), the Court laid down that it must appear that the foreign company has an employee, an agent or a go-between in Thailand "which is the cause of its receiving income or profits in Thailand."[10]

In that case, the foreign company sent a plant manager and officers to advise and train Thai employees under a technical management agreement. The Court considered that those personnel worked as independent experts and had nothing to do with the sale of goods from which the interest arose. Having personnel in Thailand therefore did not mean that the foreign company carried on the business of selling goods in Thailand. When the Thai company paid interest under Section 40 (4) (a) to that foreign company, the Thai company had to withhold tax under Section 70.

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The case shows that the presence of a foreign company's people in Thailand does not always take a payment out of Section 70. The question is whether those people are the cause of the particular item of income. The analysis of a permanent establishment under a double tax agreement is a further layer, explained in the article Remote work and permanent establishment (Thai) and in the service Permanent establishment analysis.

Liability of the Payer That Fails to Withhold

A payer that fails to withhold tax, or withholds too little, is jointly liable with the recipient for the shortfall under Section 54, which Section 70 applies mutatis mutandis, and must pay a surcharge of 1.5% per month or fraction of a month under Section 27. In practice, the Revenue Department can collect from the payer in Thailand at once, without pursuing the recipient abroad.[11]

Supreme Court Judgment No. 813/2565 (2022) confirms both consequences. A payer that neither withheld nor remitted within the statutory period is jointly liable with the recipient under paragraph one of Section 54 and must also pay the surcharge under Section 27.[12]

Many international contracts contain a gross-up clause under which the payer bears the withholding tax so that the recipient receives the full invoiced amount. In the same case, the Court held that tax paid by the payer under such a clause is the payer's own money, and that if it later appears that the recipient had no tax liability, the payer is entitled to recover what it paid.[13] The Court recognised this right of recovery even though the payer is not the taxpayer under Section 70. A gross-up clause is only an agreement on which party bears the economic burden of the tax; it does not alter the duty to withhold and remit under Section 70 or the liability under Section 54.

This liability sits apart from the payer's own corporate income tax position. A payer facing a retrospective assessment on this point should read the steps in Retrospective tax assessments (Thai) and the appeal deadline in Appealing an assessment within 30 days (Thai).

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Steps to Check Before Transferring Money Abroad

The review before transferring money abroad has five steps: check the status of the recipient, classify the income by the substance of the contract, check the double tax agreement and the evidence of residence, calculate the tax at the applicable rate, and file Form P.N.D. 54 within seven days from the last day of the month of payment. Each step should leave a document on file for inspection.

1. Status of the recipient. Is the recipient a foreign juristic person or an individual, and does it have a branch or an agent in Thailand?
2. Category of income. Read the contract terms on intellectual property, restrictions on use and the place where the work is actually performed, and separate payments for goods, service fees and royalties clearly.
3. Double tax agreement. Does the recipient's country have an agreement with Thailand, which Article of the agreement applies to this payment, and has a certificate of residence for the recipient been obtained?
4. Calculation. Apply 15%, or 10% for dividends, unless the agreement in force provides otherwise. If the contract has a gross-up clause, agree the method of calculation with the counterparty in writing before paying.
5. Remittance. File Form P.N.D. 54 and pay the tax within seven days from the last day of the month in which the payment is made.

Summary Table of Judgments and Rulings

The Supreme Court judgments and Revenue Department rulings on Section 70 can be summarised as follows: the Court looks at the substance of the contract rather than the name of the item; software licence fees and franchise fees are royalties under Section 40 (3); payments for goods are income under Section 40 (8); and the presence of personnel in Thailand does not take a payment out of Section 70 unless those personnel are the cause of the income.

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Source	Payment	Key facts	Outcome
Supreme Court 813/2565	System access fees	Contract called them service fees, but the recipient kept the rights in the software and prohibited modification	Royalty under Section 40 (3); withholding under Section 70; payer liable under Section 54 with surcharge under Section 27
Supreme Court 4440/2552	Franchise fees	Consideration for the use of rights in intellectual property	Fee for other rights under Section 40 (3)
Supreme Court 483/2546	Interest on the price of goods	Foreign personnel in Thailand gave technical advice unrelated to the sale	Not carrying on business in Thailand; withholding under Section 70 required
Ruling Kor Kho 0706/2565 (17 March 2003)	Consulting fees, price of goods	Advice given from Singapore by telephone and e-mail, goods bought from abroad	Business profits under Article 7 of the agreement, no withholding, price of goods under Section 40 (8), no withholding

Comparative Law: United States, United Kingdom and Singapore

The major jurisdictions use the same technique as Section 70: the domestic payer withholds tax from payments made abroad. The United States withholds 30% under 26 U.S.C. § 1442; the United Kingdom withholds from intellectual property royalties at the basic rate under section 906 of the Income Tax Act 2007; and Singapore withholds 15% from interest where the recipient does not carry on business in Singapore, under sections 43(3) and 45 of the Income Tax Act 1947.[14]

The United States requires withholding from the income of foreign corporations of "a tax equal to 30 percent thereof," and section 1461 makes the withholding agent liable for that tax ("is hereby made liable for such tax").[15] The structure of liability is close to Section 54 in Thailand, although the United States does not use the words "jointly liable with the taxpayer."

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The United Kingdom has a separate provision for intellectual property royalties. Where the usual place of abode of the owner of the intellectual property is outside the United Kingdom, the payer must deduct "a sum representing income tax on it at the basic rate" at the time of payment.[16] The scope is narrower than Section 70, which covers five categories of income in a single provision.

Singapore requires a person paying interest to a recipient not known to be resident in Singapore to deduct tax "at the rate of 17%" where the recipient is not an individual. Where the recipient does not carry on business in Singapore and the income is not effectively connected with a permanent establishment in Singapore, which matches the situation addressed by Section 70, section 43(3) prescribes a rate of 15% on the gross amount. The payer must give notice and pay the Comptroller immediately, and the amount deducted is a debt due from the payer to the Government.[17] The difference from Thailand lies in the time limit: the Singapore text uses the word "immediately," but section 45(2)(a) allows the Comptroller to permit another period, whereas Thailand fixes seven days from the last day of the month in the statute itself.

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System	Provision	Scope	Rate	Payer's liability
Thailand	Revenue Code, Section 70	Section 40 (2)-(6) income paid to foreign juristic persons not carrying on business in Thailand	15%, dividends 10%	Joint liability under Section 54, surcharge under Section 27
United States	26 U.S.C. § 1442, § 1461	Income under § 1441 of foreign corporations	30%	Withholding agent liable for the tax
United Kingdom	ITA 2007 s.906	Intellectual property royalties paid to owners abroad	Basic rate	Duty to deduct on payment
Singapore	ITA 1947 s.43(3), s.45	Interest paid to non-residents	15% where the recipient does not carry on business in Singapore, 17% in other cases for recipients that are not individuals	Amount deducted is a debt due from the payer to the Government

Law and Economics and Interdisciplinary Perspectives

Public finance economics explains that the identity of the person who remits a tax affects actual collection, even though in theory the incidence of a tax does not depend on who remits it. Slemrod (2008) points out that where avoidance and evasion exist, the cost of administration and the opportunities for avoidance change with the remittance system. Section 70 selects the payer in Thailand as the remitter because the payer is within the jurisdiction of the Thai state and holds the evidence of payment.[18]

Kleven, Kreiner and Saez (2016) describe the role of firms as fiscal intermediaries. Firms report the income of others to the state and often withhold tax on its behalf ("They also often withhold taxes on behalf of the government"), so tax enforcement works well wherever a third party

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reports the information.[19] For payments made abroad the point is even clearer than for domestic payments, because the Thai state has almost no instrument for collecting tax directly from a foreign company.

Section 54 closes the incentive gap. If the payer bore no liability, the payer and the recipient could agree between themselves not to withhold. Joint liability and the surcharge place the cost of not withholding on the party the state can reach. The gross-up clause shows the other side of the picture: the economic burden of the tax may fall on the payer in Thailand even though the law describes the tax as the recipient's. Finance executives negotiating contracts should therefore build withholding tax into the pricing from the outset.

Frequently Asked Questions

The questions most often asked about withholding tax on payments made abroad under Section 70 concern the rate, the filing deadline, payments for goods, service fees and the consequences of not withholding.

What rate of withholding tax applies to payments made abroad from Thailand?

15% of the amount paid, where the recipient is a foreign juristic person that does not carry on business in Thailand and the payment is income under Section 40 (2) to (6). Dividends are taxed at 10%. If the recipient is in a country that has a double tax agreement with Thailand, the Article of the agreement that applies to the payment must be checked first.

When must Form P.N.D. 54 be filed?

Within seven days from the last day of the month in which the income is paid, under Section 70. For example, a payment made in October must be reported, and the tax remitted, by 7 November.

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Is withholding under Section 70 required when buying goods from abroad?

No. The price of goods is income under Section 40 (8), which is outside Section 70, according to Revenue Department Ruling No. Kor Kho 0706/2565, whether or not the seller is in a country that has a double tax agreement with Thailand.

Must tax be withheld on service fees or software fees paid to a foreign company?

It depends on the substance of the contract. Service fees for work performed abroad without a permanent establishment in Thailand may be free of withholding where a double tax agreement applies. Where the payment is for a licence to use software, the Supreme Court held in Judgment No. 813/2565 (2022) that it is a royalty under Section 40 (3) and the payer must withhold, even though the contract calls it a service fee.

What happens if withholding tax under Section 70 is not deducted?

The payer is jointly liable with the recipient for the tax not withheld or withheld short under Section 54, and must pay a surcharge of 1.5% per month or fraction of a month under Section 27, as the Supreme Court held in Judgment No. 813/2565 (2022).

Notes

1. Revenue Code, Section 70, paragraph one: "A company or juristic partnership incorporated under foreign laws and not carrying on business in Thailand but receiving assessable income under Section 40 (2)(3)(4)(5) or (6) which is paid from or in Thailand, shall be liable to pay tax. The payer of income shall deduct corporate income tax from such assessable income at the corporate income tax rate and remit it to the local Amphur office together with the filing of a tax return in the form prescribed by the Director General within 7 days from the last day of the month in which such income is paid. Section 54 shall also apply mutatis mutandis." (Thai text: Revenue Department, rd.go.th/5939.html, accessed 28 September 2026; English text: official translation by the Revenue Department, rd.go.th/english/37764.html, accessed 26 October 2026) Thai original: ประมวลรัษฎากร มาตรา 70 วรรคหนึ่ง "บริษัทหรือห้างหุ้นส่วนนิติบุคคลที่ตั้งขึ้นตามกฎหมายของต่างประเทศมิได้ประกอบกิจการในประเทศไทยแต่ได้รับเงินได้พึงประเมินตามมาตรา 40 (2)(3)(4) (5) หรือ (6) ที่จ่ายจากหรือในประเทศไทย ให้บริษัทหรือห้างหุ้นส่วนนิติบุคคลนั้นเสียภาษี โดยให้ผู้จ่ายหักภาษีจากเงินได้พึงประเมินที่จ่ายตามอัตราภาษีเงินได้สำหรับบริษัทหรือห้างหุ้นส่วนนิติบุคคล แล้วนำส่งอำเภอท้องที่พร้อมกับยื่นรายการตามแบบที่อธิบดีกำหนดภายในเจ็ดวันนับแต่วันสิ้นเดือนของเดือนที่จ่ายเงินได้พึงประเมินนั้น ทั้งนี้ ให้นำมาตรา 54 มาใช้บังคับโดยอนุโลม" (กรมสรรพากร rd.go.th/5939.html, ตรวจ 28 กันยายน 2569)

2. Revenue Code, Section 40 (2): "Income derived from a post or from performance of work, whether in the form of fee, commission, discount, subsidy, ..."; (3): "Fee of goodwill, copyright or any other rights, ..."; and (6): "Income from liberal professions, namely, laws, arts of healing, engineering, architecture, accounting, fine arts or other liberal professions

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..." (Thai text: Revenue Department, rd.go.th/5937.html, accessed 28 September 2026; English text: official translation by the Revenue Department, rd.go.th/english/37749.html, accessed 26 October 2026) Thai original: ประมวลรัษฎากร มาตรา 40 (2) "เงินได้เนื่องจากหน้าที่หรือตำแหน่งงานที่ทำหรือจากการรับทำงานให้ ไม่ว่าจะเป็นค่าธรรมเนียม ค่านายหน้า ค่าส่วนลด ..." (3) "ค่าแห่งกู๊ดวิลล์ ค่าแห่งลิขสิทธิ์ หรือสิทธิอย่างอื่น ..." และ (6) "เงินได้จากวิชาชีพอิสระ คือ วิชากฎหมาย การประกอบโรคศิลป วิศวกรรม สถาปัตยกรรม การบัญชี ประณีตศิลปกรรม หรือวิชาชีพอิสระอื่น ..." (กรมสรรพากร rd.go.th/5937.html, ตรวจ 28 กันยายน 2569)

3. Revenue Code, Section 40 (4): "(a) Interest on a bond, deposit, debenture, bill, loan whether with or without security, ..."; "(b) Dividend, share of profits or any other gain derived from a company or juristic partnership, ..."; and (5): "Money or any other gain derived from: (a) rent of property, ..." (Thai text: Revenue Department, rd.go.th/5937.html, accessed 28 September 2026; English text: official translation by the Revenue Department, rd.go.th/english/37749.html, accessed 26 October 2026) Thai original: ประมวลรัษฎากร มาตรา 40 (4) "(ก) ดอกเบี้ยพันธบัตร ดอกเบี้ยเงินฝาก ดอกเบี้ยหุ้นกู้ ดอกเบี้ยตั๋วเงิน ดอกเบี้ยเงินกู้ยืมไม่ว่าจะมีหลักประกันหรือไม่ ..." "(ข) เงินปันผล เงินส่วนแบ่งของกำไร หรือประโยชน์อื่นใดที่ได้จาก บริษัท หรือ ห้างหุ้นส่วน นิติบุคคล ..." และ (5) "เงิน หรือ ประโยชน์ อย่าง อื่น ที่ ได้ เนื่องจาก (ก) การ ให้เช่า ทรัพย์สิน ..." (กรมสรรพากร rd.go.th/5937.html, ตรวจ 28 กันยายน 2569)

4. Revenue Department Ruling No. Kor Kho 0706/2565 dated 17 March 2003 (B.E. 2546), point 1 of the ruling (unofficial translation): "Since MES rendered the services abroad and not through a permanent establishment in Thailand, it has no duty to pay corporate income tax in Thailand on that service income, under Article 7, paragraph 1, of the Agreement ... read with Section 3 of the Royal Decree (No. 18) B.E. 2505"; and point 2: "The price of the goods is assessable income under Section 40 (8) of the Revenue Code; the Company therefore has no duty to withhold corporate income tax from the payment under Section 70 of the Revenue Code" (Revenue Department, rd.go.th/24796.html, accessed 28 September 2026) Thai original: ข้อหารือกรมสรรพากร เลขที่ กค 0706/2565 ลงวันที่ 17 มีนาคม 2546 แนววินิจฉัยข้อ 1 "เมื่อ MES ได้ให้บริการในต่างประเทศโดยมิได้ผ่านสถานประกอบการถาวรในประเทศไทย จึงไม่มีหน้าที่ต้องเสียภาษีเงินได้นิติบุคคลในประเทศไทยจากเงินได้ค่าบริการนั้น ทั้งนี้ ตามข้อ 7 วรรคหนึ่ง แห่งอนุสัญญา ... ประกอบกับมาตรา 3 แห่งพระราชกฤษฎีกาฯ (ฉบับที่ 18) พ.ศ. 2505" และข้อ 2 "ค่าสินค้าดังกล่าวถือเป็นเงินได้พึงประเมินตามมาตรา 40(8) แห่งประมวลรัษฎากร บริษัทฯ จึงไม่มีหน้าที่ต้องหักภาษีเงินได้นิติบุคคลจากเงินที่จ่ายตามมาตรา 70 แห่งประมวลรัษฎากร" (กรมสรรพากร rd.go.th/24796.html, ตรวจ 28 กันยายน 2569)

5. Revenue Code, Section 70, paragraph two: "The provisions of Paragraph 1 shall not apply in the case where a company or juristic partnership incorporated under foreign laws receives assessable income being interest from the Government or a financial institution incorporated under the specific Thai laws for the purpose of lending to promote agriculture, commerce or industry." (Thai text: Revenue Department, rd.go.th/5939.html, accessed 28 September 2026; English text: official translation by the Revenue Department, rd.go.th/english/37764.html, accessed 26 October 2026) Thai original: ประมวลรัษฎากร มาตรา 70 วรรคสอง "ความในวรรคหนึ่งมิให้ใช้บังคับในกรณีที่บริษัทหรือห้างหุ้นส่วนนิติบุคคลที่ตั้งขึ้นตามกฎหมายของต่างประเทศ ได้รับ เงินได้พึงประเมิน ที่ เป็น ดอกเบี้ย จาก รัฐบาล หรือ สถาบันการเงิน ที่ มี กฎหมาย โดยเฉพาะ ของประเทศ ไทย จัดตั้งขึ้น สำหรับ ให้ กู้ยืม เงิน เพื่อ ส่งเสริม เกษตรกรรม พาณิชยกรรม หรือ อุตสาหกรรม" (กรมสรรพากร rd.go.th/5939.html, ตรวจ 28 กันยายน 2569)

6. Income Tax Rate Schedule, item (2), for companies and juristic partnerships (unofficial translation): "(b) tax under Section 70, other than as specified in (c): 15 per cent" and "(c) tax under Section 70, only in the case of payment of assessable income under Section 40 (4) (b): 10 per cent" (Revenue Department, rd.go.th/5938.html, accessed 28 September 2026) Thai original: บัญชี อัตรา ภาษีเงินได้ (2) สำหรับ บริษัท หรือ ห้างหุ้นส่วน นิติบุคคล "(ข) ภาษี ตามมาตรา 70 นอกจากที่ระบุใน (ค) ร้อยละ 15" และ "(ค) ภาษีตามมาตรา 70 เฉพาะกรณีการจ่ายเงินได้พึงประเมินตามมาตรา 40(4)(ข) ร้อยละ 10" (กรมสรรพากร rd.go.th/5938.html, ตรวจ 28 กันยายน 2569)

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7. Form P.N.D. 54, "Return for the Remittance of Corporate Income Tax and Tax on the Disposal of Profits" (unofficial translation of the title) under Sections 70 and 70 bis of the Revenue Code (Revenue Department, rd.go.th, Form P.N.D. 54, accessed 28 September 2026) Thai original: แบบ ภ.ง.ด.54 "แบบยื่นรายการนำส่งภาษีเงินได้นิติบุคคล และการจำหน่ายเงินกำไร" ตามมาตรา 70 และมาตรา 70 ทวิ แห่งประมวลรัษฎากร (กรมสรรพากร rd.go.th แบบ ภ.ง.ด.54, ตรวจ 28 กันยายน 2569)

8. Supreme Court Judgment No. 813/2565 (2022) (unofficial translation): "Accordingly, in paying the Service Access Fees to RIM, although the contract describes them as service fees, they are regarded as consideration for the use of, or the right to use, industrial equipment or for information concerning industrial, commercial or scientific experience under Article 12 of the Double Taxation Agreement between the Government of the Kingdom of Thailand and the Government of the Republic of Singapore (DTA), and constitute a payment of assessable income under Section 40 (3) of the Revenue Code" (Supreme Court judgment search system, deka.supremecourt.or.th, accessed 28 September 2026) Thai original: คำพิพากษาศาลฎีกาที่ 813/2565 "ดังนั้น ในการจ่ายเงินค่าตอบแทนการเชื่อมโยงหรือเข้าสู่ระบบบริการ (Service Access Fees) ให้แก่ RIM ดังกล่าว แม้จะกำหนดในสัญญาว่าเป็นค่าบริการ แต่ถือว่าเป็นค่าตอบแทนการให้ใช้หรือสิทธิในการใช้อุปกรณ์ทางอุตสาหกรรม หรือเพื่อข้อสนเทศเกี่ยวกับประสบการณ์ทางอุตสาหกรรม พาณิชยกรรม หรือวิทยาศาสตร์ ตามอนุสัญญาภาษีซ้อนระหว่างรัฐบาลแห่งราชอาณาจักรไทยกับรัฐบาลแห่งสาธารณรัฐสิงคโปร์ (DTA) ข้อ 12 และเป็นการจ่ายเงินได้พึงประเมินตาม ป.รัษฎากร มาตรา 40 (3)" (ระบบสืบค้นคำพิพากษาศาลฎีกา deka.supremecourt.or.th, ตรวจ 28 กันยายน 2569)

9. Supreme Court Judgment No. 4440/2552 (2009) (unofficial translation): "Although the franchise agreement between the plaintiff and Company 'Ph.' does not qualify as a 'copyright fee', it has the character of consideration for the use of rights in intellectual property, which is a fee for other rights in the same manner as fees for goodwill and copyright as provided in Section 40 (3) of the Revenue Code" (Supreme Court judgment search system, deka.supremecourt.or.th, accessed 28 September 2026) Thai original: คำพิพากษาศาลฎีกาที่ 4440/2552 "แม้สัญญาแฟรนไชส์ระหว่างโจทก์กับบริษัท พ. จะไม่เข้าลักษณะเป็น "ค่าแห่งลิขสิทธิ์" แต่ก็มีลักษณะเป็นค่าตอบแทนในการใช้สิทธิในทรัพย์สินทางปัญญา ซึ่งจัดเป็นค่าแห่งสิทธิอื่นๆ ทำนองเดียวกับค่าแห่งกู๊ดวิลล์และค่าแห่งลิขสิทธิ์ตามที่บัญญัติไว้ใน ป.รัษฎากร มาตรา 40 (3)" (ระบบสืบค้นคำพิพากษาศาลฎีกา deka.supremecourt.or.th, ตรวจ 28 กันยายน 2569)

10. Supreme Court Judgment No. 483/2546 (2003) (unofficial translation): "For Company 'O.' to be regarded as carrying on business in Thailand under Section 76 bis of the Revenue Code, it must appear that Company 'O.', incorporated under foreign law, has an employee, an agent or a go-between for carrying on business in Thailand, which is the cause of its receiving income or profits in Thailand" and "the plaintiff, as payer, must withhold tax from the assessable income paid under Section 70" (Supreme Court judgment search system, deka.supremecourt.or.th, accessed 28 September 2026) Thai original: คำพิพากษาศาลฎีกาที่ 483/2546 "การที่จะถือว่าบริษัท อ. ประกอบกิจการในประเทศไทยตามมาตรา 76 ทวิ แห่งประมวลรัษฎากร ต้องปรากฏว่าบริษัท อ. ที่ตั้งขึ้นตามกฎหมายของต่างประเทศมีลูกจ้างหรือผู้ทำการแทนหรือผู้ทำการติดต่อในการประกอบกิจการในประเทศไทย ซึ่งเป็นเหตุให้ได้รับเงินได้หรือผลกำไรในประเทศไทย" และ "โจทก์ผู้จ่ายต้องหักภาษีจากเงินได้พึงประเมินที่จ่ายไว้ตามมาตรา 70" (ระบบสืบค้นคำพิพากษาศาลฎีกา deka.supremecourt.or.th, ตรวจ 28 กันยายน 2569)

11. Revenue Code, Section 54: "If the payer of income under Sections 50 and 53 does not withhold and remit tax or remits incorrect amount of tax, he shall be jointly liable with the taxpayer to pay the tax payable in an amount not withheld or remitted or in the missing amount, as the case may be. ..." (Thai text: Revenue Department, rd.go.th/5937.html, accessed 28 September 2026; English text: official translation by the Revenue Department, rd.go.th/english/37749.html, accessed 26 October 2026) Thai original: ประมวลรัษฎากร มาตรา 54 "ถ้าผู้จ่ายเงินตามมาตรา 50 และมาตรา 53 มิได้หักและนำเงินส่ง หรือได้หักและนำเงินส่งแล้วแต่ไม่ครบจำนวนที่ถูกต้อง ผู้จ่ายเงินต้องรับผิดร่วมกับผู้มีเงินได้ในการเสียภาษีที่ต้องชำระตามจำนวนเงินภาษีที่มิได้หักและนำส่งหรือตามจำนวนที่ขาดไป แล้วแต่กรณี ..." (กรมสรรพากร rd.go.th/5937.html, ตรวจ 28 กันยายน 2569)

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12. Supreme Court Judgment No. 813/2565 (2022) (unofficial translation): "If the plaintiff did not withhold tax and did not remit to the defendant, within the time prescribed by law, the tax it was required to withhold, the plaintiff, as payer, must be jointly liable with RIM Canada or RIM Singapore, the taxpayers, for the tax payable in the amount not withheld and not remitted, under Section 54, paragraph one, and must also pay a surcharge of 1.5 per cent per month or fraction of a month of the tax payable or remittable, excluding penalties, under Section 27" (Supreme Court judgment search system, deka.supremecourt.or.th, accessed 28 September 2026) Thai original: คำพิพากษาศาลฎีกาที่ 813/2565 "หากโจทก์ไม่ได้หักภาษีและไม่ได้นำเงินภาษีที่ตนมีหน้าที่ต้องหักนำส่งแก่จำเลยภายในเวลาที่กฎหมายกำหนด โจทก์ซึ่งเป็นผู้จ่ายเงินต้องรับผิดร่วมกับ RIM Canada หรือ RIM Singapore ผู้มีเงินได้ในการเสียภาษีที่ต้องชำระตามจำนวนเงินภาษีที่ไม่ได้หักและไม่ได้นำส่ง ตามมาตรา 54 วรรคหนึ่ง และต้องเสียเงินเพิ่มอีกร้อยละ 1.5 ต่อเดือนหรือเศษของเดือนของเงินภาษีที่ต้องเสียหรือนำส่งโดยไม่รวมเบี้ยปรับ ตามมาตรา 27" (ระบบสืบค้นคำพิพากษาศาลฎีกา deka.supremecourt.or.th, ตรวจ 28 กันยายน 2569)

13. Supreme Court Judgment No. 813/2565 (2022) (unofficial translation): "The plaintiff was therefore under a duty to bear the income tax on behalf of RIM Canada or RIM Singapore under its contractual obligation. That money is the plaintiff's money. Although the plaintiff is not the taxpayer under Section 70, once the plaintiff paid the tax to the defendant and RIM Canada or RIM Singapore had received the plaintiff's money in the full amount of the invoice, if it appears that RIM Canada or RIM Singapore had no liability to pay income tax, the plaintiff is entitled to recover from the defendant the amount it paid as tax" (Supreme Court judgment search system, deka.supremecourt.or.th, accessed 28 September 2026) Thai original: คำพิพากษาศาลฎีกาที่ 813/2565 "โจทก์จึงต้องมีหน้าที่ออกภาษีเงินได้ให้ RIM Canada หรือ RIM Singapore ตามข้อผูกพันในสัญญา เงินดังกล่าวเป็นเงินของโจทก์ แม้โจทก์ไม่ใช่ผู้มีเงินได้ตามมาตรา 70 แต่เมื่อโจทก์ชำระภาษีแก่จำเลยและ RIM Canada หรือ RIM Singapore ได้รับเงินของโจทก์เท่าจำนวนเงินที่ออกตามใบแจ้งหนี้ไปแล้ว หากปรากฏว่า RIM Canada หรือ RIM Singapore ไม่มีภาระต้องรับผิดชำระภาษีเงินได้ โจทก์ย่อมมีสิทธิเรียกคืนเงินในส่วนที่โจทก์ชำระค่าภาษีแก่จำเลยได้" (ระบบสืบค้นคำพิพากษาศาลฎีกา deka.supremecourt.or.th, ตรวจ 28 กันยายน 2569)

14. 26 U.S.C. § 1442(a): "In the case of foreign corporations subject to taxation under this subtitle, there shall be deducted and withheld at the source in the same manner and on the same items of income as is provided in section 1441 a tax equal to 30 percent thereof." (Legal Information Institute, law.cornell.edu/uscode/text/26/1442, accessed 28 September 2026) Thai original: 26 U.S.C. § 1442(a) "In the case of foreign corporations subject to taxation under this subtitle, there shall be deducted and withheld at the source in the same manner and on the same items of income as is provided in section 1441 a tax equal to 30 percent thereof." (Legal Information Institute law.cornell.edu/uscode/text/26/1442, ตรวจ 28 กันยายน 2569)

15. 26 U.S.C. § 1461: "Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter." (Legal Information Institute, law.cornell.edu/uscode/text/26/1461, accessed 28 September 2026) Thai original: 26 U.S.C. § 1461 "Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter." (Legal Information Institute law.cornell.edu/uscode/text/26/1461, ตรวจ 28 กันยายน 2569)

16. Income Tax Act 2007 (UK), section 906(2): "Condition A is that, (a) the payment is a royalty, or a payment of any other kind, for the use of, or the right to use, intellectual property (see section 907), (b) the usual place of abode of the owner of the intellectual property is outside the United Kingdom, and (c) the payment is charged to income tax or corporation tax."; and (5): "The person by or through whom the payment is made must, on making it, deduct from it a sum representing income tax on it at the basic rate in force for the tax year." (legislation.gov.uk/ukpga/2007/3/section/906, accessed 28 September 2026) Thai original: Income Tax Act 2007 (UK) section 906(2) "Condition A is that, (a) the payment is a royalty, or a payment of any other kind, for the use of, or the right to use, intellectual

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property (see section 907), (b) the usual place of abode of the owner of the intellectual property is outside the United Kingdom, and (c) the payment is charged to income tax or corporation tax." และ (5) "The person by or through whom the payment is made must, on making it, deduct from it a sum representing income tax on it at the basic rate in force for the tax year." (legislation.gov.uk/ukpga/2007/3/section/906, ตรวจ 28 กันยายน 2569)

17. Income Tax Act 1947 (Singapore), section 45(1): "Where a person is liable to pay to another person not known to the firstmentioned person to be resident in Singapore any interest which is chargeable to tax under this Act, the firstmentioned person must, (a) deduct therefrom tax, ... (ii) where the person to be paid is any other person, at the rate of 17%; or (iii) where section 43(3) or (3A) is applicable to the person to be paid, at the rate specified in that provision, on every dollar of the interest; and (b) immediately give notice of the deduction of tax and pay to the Comptroller the amount so deducted, and every such amount deducted is a debt due from the firstmentioned person to the Government ..."; section 43(3): "tax at the rate of 15% is to be levied and paid on the gross amount of, (a) any income referred to in section 12(6); ... accruing in or derived from Singapore on or after 28 February 1996 by a person not resident in Singapore which is not derived by the person from any trade, business, profession or vocation carried on or exercised by the person in Singapore and which is not effectively connected with any permanent establishment in Singapore of the person."; section 12(6)(a): "any interest, commission, fee or any other payment in connection with any loan or indebtedness ..."; and section 45(2)(a): "The Comptroller may, (a) if he or she thinks fit, allow any person or class of persons to give notice of the deduction of tax and make payment of the amount so deducted within such other period and subject to such conditions as the Comptroller may determine" (Singapore Statutes Online, sso.agc.gov.sg/Act/ITA1947, accessed 28 September 2026) Thai original: Income Tax Act 1947 (Singapore) section 45(1) "Where a person is liable to pay to another person not known to the firstmentioned person to be resident in Singapore any interest which is chargeable to tax under this Act, the firstmentioned person must, (a) deduct therefrom tax, ... (ii) where the person to be paid is any other person, at the rate of 17%; or (iii) where section 43(3) or (3A) is applicable to the person to be paid, at the rate specified in that provision, on every dollar of the interest; and (b) immediately give notice of the deduction of tax and pay to the Comptroller the amount so deducted, and every such amount deducted is a debt due from the firstmentioned person to the Government ..." section 43(3) "tax at the rate of 15% is to be levied and paid on the gross amount of, (a) any income referred to in section 12(6); ... accruing in or derived from Singapore on or after 28 February 1996 by a person not resident in Singapore which is not derived by the person from any trade, business, profession or vocation carried on or exercised by the person in Singapore and which is not effectively connected with any permanent establishment in Singapore of the person." section 12(6)(a) "any interest, commission, fee or any other payment in connection with any loan or indebtedness ..." และ section 45(2)(a) "The Comptroller may, (a) if he or she thinks fit, allow any person or class of persons to give notice of the deduction of tax and make payment of the amount so deducted within such other period and subject to such conditions as the Comptroller may determine" (Singapore Statutes Online sso.agc.gov.sg/Act/ITA1947, ตรวจ 28 กันยายน 2569)

18. Joel Slemrod, "Does It Matter Who Writes the Check to the Government? The Economics of Tax Remittance," National Tax Journal 61(2) (2008), doi:10.17310/ntj.2008.2.05, abstract: "The irrelevance proposition does not apply in the presence of avoidance and evasion (i.e., in all real tax systems) because the total resource costs of administering a given effective tax structure may vary depending on the remittance system ..." (abstract read on the publisher's page, journals.uchicago.edu, accessed 28 September 2026) Thai original: Joel Slemrod, "Does It Matter Who Writes the Check to the Government? The Economics of Tax Remittance," National Tax Journal 61(2) (2008), doi:10.17310/ntj.2008.2.05 บทคัดย่อ "The irrelevance proposition does not apply in the presence of avoidance and evasion (i.e., in all real tax systems) because the total resource costs of administering a given effective tax structure may vary depending on the remittance system ..." (อ่านบทคัดย่อจากหน้าสำนักพิมพ์ journals.uchicago.edu, ตรวจ 28 กันยายน 2569)

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19. Henrik Jacobsen Kleven, Claus Thustrup Kreiner and Emmanuel Saez, "Why Can Modern Governments Tax So Much? An Agency Model of Firms as Fiscal Intermediaries," Economica 83 (2016): 219-246, doi:10.1111/ecca.12182, page 1: "They also often withhold taxes on behalf of the government so that tax payments take place ‘as-you-go’." (authors' full text, eml.berkeley.edu/~saez, accessed 28 September 2026) Thai original: Henrik Jacobsen Kleven, Claus Thustrup Kreiner and Emmanuel Saez, "Why Can Modern Governments Tax So Much? An Agency Model of Firms as Fiscal Intermediaries," Economica 83 (2016): 219-246, doi:10.1111/ecca.12182 หน้า 1 "They also often withhold taxes on behalf of the government so that tax payments take place ‘as-you-go’." (ฉบับเต็มของผู้เขียน eml.berkeley.edu/~saez, ตรวจ 28 กันยายน 2569)

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