

Tax identification

Section 3 Undecim of the Revenue Code provides that a taxpayer or a payer of income shall obtain and use a taxpayer identification number (TIN).

A taxpayer identification number is issued by the Revenue Department and comprises 10 digits.

However, a taxpayer who is an individual or a payer of income who is an individual is not required to apply for a TIN if he has and uses a personal identification number (PIN) in accordance with the civilian registration law. He can use his PIN instead of TIN for tax return filing purposes.

The following persons need to apply for TIN:

Application for TIN			
Taxpayer	When to apply	Application form	Where to apply
<p>1. A person liable to personal income tax who:</p> <p>(1) Does not have a PIN under the civilian registration law; i.e. a foreigner, non-juristic ordinary partnership, non-juristic body of persons, or undivided estate</p> <p>(2) An individual who wishes to become a value added tax (VAT) or specific business tax (SBT) registrant</p> <p>(3) An individual who became a VAT or SBT registrant before 1 October 2003A foreigner who is present in Thailand for one period not exceeding 14 days and in total not exceeding in the aggregate 90 days within a tax year does not need to apply for TIN.</p>	<p>Within 60 days from the date he derives assessable income</p>	<p>(1)Form L.P. 10.1 - for individuals</p> <p>(2)Form L.P. 10.2 - for a non-juristic ordinary partnership and body of persons</p>	<p>(1) In Bangkok a person shall file the application at the area revenue office or area revenue branch office with jurisdiction over the area where he is domiciled.</p> <p>(2) In other provinces, he shall file the application at the area revenue branch office with jurisdiction over the area where he is domiciled.</p> <p>Nevertheless, if he is an individual, he may also file the application at any area revenue office or area revenue branch office, regardless of where he is domiciled.</p>
<p>2. A juristic person liable to corporate income tax</p>	<p>Within 60 days from the incorporation date or in the case of a foreign company from the date it begins carrying on business in Thailand</p>	<p>Form L.P. 10.3</p>	<p>(1) In Bangkok a juristic person shall file the application at the area revenue office or area revenue branch office with jurisdiction over the area where the head office is located.</p> <p>(2) In other provinces, the application shall be filed at the area revenue office with jurisdiction over the area where the head office is located.</p> <p>(3) A Thai juristic person may also file a TIN application via the Internet at tinreg.rd.go.th (available only in the Thai language), provided that he files the application within 60 days from the incorporation date.If the juristic person is under the supervision of the Bureau of Large Taxpayer Administration, it may also file the application at the Bureau.</p>
<p>3. A payer of income liable to withhold tax</p>	<p>Within 60 days before the income payment date</p>	<p>Form L.P. 10.4</p>	<p>(1) In Bangkok the payer of income shall file the application at the area revenue office or area revenue branch office with jurisdiction over the area where he is domiciled or where his office is located.</p> <p>(2) In other provinces, the application shall be filed at the area revenue office with jurisdiction over the area where the payer of income is domiciled or where his office is located.</p>

A person shall submit the following supporting documentation along with the application form:

Types of application				
	1. New TIN and TIN card	2. Amending taxpayer details	3. TIN card replacing the lost or damaged TIN card	4. Return TIN card
L.P. 10.1 (individual)	<p>Photocopy of:</p> <p>- alien certificate/ passport/ PIN card/ government</p>	<p>- Photocopy of evidence of change in name surname or address</p>	<p>- Photocopy of PIN card/ government officer identification card/ alien certificate/ passport</p>	<p>- Photocopy of death certificate of</p>

	<ul style="list-style-type: none"> officer identification card. - House registration book of taxpayer/estate administrator - Court order appointing estate administrator 	<ul style="list-style-type: none"> - The original TIN card 	<ul style="list-style-type: none"> - The original TIN card (if any) 	<ul style="list-style-type: none"> taxpayer - The original TIN card
L.P. 10.2 (body of persons)	<ul style="list-style-type: none"> Photocopy of: <ul style="list-style-type: none"> - alien certificate/ passport/ PIN card of each person - House registration book of the place of business - Contract or memorandum in establishing a body of persons or non-juristic ordinary partnership 	<ul style="list-style-type: none"> - Photocopy of evidence of change in name or address of a body of persons or non-juristic ordinary partnership - The original TIN card 	<ul style="list-style-type: none"> - Photocopy of PIN card/ alien certificate/ passport of the authorized person - The original TIN card (if any) 	<ul style="list-style-type: none"> - Photocopy of evidence of cessation of business of the body of persons - The original TIN card
L.P. 10.3 (juristic person)	<ul style="list-style-type: none"> Photocopy of: <ul style="list-style-type: none"> - House registration book of the place of business of the head office - Certificate of incorporation - Certificate of the carrying on of business in Thailand - Contract of joint venture - Contract appointing employee or agent in Thailand - PIN card/ alien certificate/ passport of the authorized managing director/ managing partner of employee or agent in Thailand - Document allowing use of place (where another person's place is used as place of business) - TIN card of the authorized person/employee/agent in Thailand 	<ul style="list-style-type: none"> - Photocopy of evidence of change in name or address of the juristic person - The original TIN card 	<ul style="list-style-type: none"> - Photocopy of PIN card/ alien certificate/ passport of the authorized managing director, managing partner or employee or agent in Thailand - The original TIN card (if any) 	<ul style="list-style-type: none"> - Photocopy of registration of cessation, merge or transfer of business - The original TIN card
L.P. 10.4 (payer of income)	<ul style="list-style-type: none"> Photocopy of: <ul style="list-style-type: none"> - Alien certificate/ passport/ PIN card of the authorized person - House registration book of the office - Certificate of incorporation/ license of school establishment 	<ul style="list-style-type: none"> - Photocopy of evidence of change in name or address of the juristic person - The original TIN card 	<ul style="list-style-type: none"> - Photocopy of PIN card/ alien certificate/ passport of the manager or authorized person - The original TIN card (if any) 	<ul style="list-style-type: none"> - Photocopy of evidence of cessation, merger or transfer of business - The original TIN card