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Tax compliance for Influencers in Thailand

The Revenue Department of Thailand is urging social media influencers to ensure proper tax compliance, amid growing concerns over both unintentional omissions and deliberate evasion of tax obligations. As the digital economy expands, so too does the scrutiny on those who generate income from online platforms.

According to Mr. Pinsai Suraswadi, the Director-General of the Revenue Department, a significant number of influencers either lack awareness of their tax responsibilities or intentionally underreport their income. In response, the Department has reaffirmed its commitment to strictly enforce tax laws.

Influencers who fail to file personal income tax returns may face a penalty of double the amount of tax owed. In cases where a return is filed but underreports income, a penalty equal to the amount of underpaid tax will be imposed.

In addition to the penalties, interest on unpaid taxes accrues at a rate of 1.5% per month, or 18% per year. Notably, even a partial month of delay is treated as a full month for interest calculation purposes. This can lead to a substantial financial burden. For instance:

- If an influencer owes 10,000 THB in tax and fails to pay for an extended period, interest could reach 10,000 THB, with a penalty of up to 20,000 THB— resulting in a total liability of 40,000 THB.
- In more severe cases, a tax liability of 1 million THB could balloon to 4 million THB after including interest and penalties.

However, the law does allow for reduction of penalties under certain circumstances. If the taxpayer voluntarily discloses the unpaid tax within the prescribed period or has a positive history of tax compliance, the penalty may be reduced by 25% to 50%, subject to the discretion of the assessing officer. It is important to note that interest or surcharges are not entitled to reduction.

Currently, influencers derive income from a variety of sources, including:

- Product reviews and sponsored content

- Advertising revenue
- Sale of merchandise or digital products
- Subscription and exclusive content fees
- Event appearance and speaking fees
- Affiliate marketing
- Online coaching and course sales
- Freelance writing or content creation

According to a 2022 Nielsen survey, Thailand is home to approximately 2 million influencers, ranking second in Southeast Asia after Indonesia. Whether an individual works as a full-time influencer or engages in influencer activities alongside salaried employment, all income must be declared as part of the individual's personal income tax return.

Influencers are allowed to deduct expenses when calculating taxable income, but these deductions vary depending on the nature of the income. Therefore, correctly classifying income—whether as income under Section 40(2), 40(6), or 40(8) of the Thai Revenue Code—is essential for accurate tax computation and to prevent disputes or reassessments by the Revenue Department.

It is emphasized that influencers must carefully identify all income sources and maintain clear records to support expense claims and tax filings.

The growing influence of digital media and content creation presents new opportunities—and new responsibilities—for taxpayers. Influencers in Thailand are reminded that non-compliance with tax obligations can result in severe penalties and interest charges. Voluntary compliance, accurate reporting, and timely submission of tax returns not only reduce legal risk but also demonstrate responsible business conduct in an increasingly regulated digital economy.

For those are unsure about how to meet their tax obligations, consulting a tax advisor or legal professional is highly recommended.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com

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