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Revenue Department Reinforces Tax Obligations for Online Sellers and Influencers

The Revenue Department has reaffirmed that all individuals earning income, whether from traditional sources, online sales, or influencer activities, are required to file and pay personal income tax in accordance with Thai law.

Mr. Panuvat Luangvilai, Deputy Director-General of the Department, emphasized that the policy is not aimed at any specific group but seeks to ensure fair and consistent tax compliance among all taxpayers. The reminder follows public attention on high-value livestream sales, such as those conducted by a famous singer, which reportedly generated hundreds of millions of baht in revenue.

Individuals earning income through product sales must report their total income, deduct allowable expenses and personal allowances, and pay income tax on the net profit. Those receiving income from livestreaming services—for example, as paid hosts or promoters—must also declare such income as personal income.

Personal income tax is imposed on a progressive rate from 5% to 35%, and sellers generating more than THB 1.8 million annually are required to register for VAT. For businesses operated through companies or other legal entities, corporate income tax applies to profits after allowable deductions.

The Revenue Department also cautioned that income declarations must reflect actual sales or genuine income, as investigations have uncovered cases where reported figures were exaggerated for marketing purposes.

To enhance compliance, the Revenue Department is collaborating with major e-commerce platforms—Shopee, Lazada, Grab, and Line Man—to obtain merchant income data and verify tax filings. It has also launched the RD10X Project to retrain tax officers in digital monitoring and compliance practices, supported by the development of AI systems designed to track online transactions and assess tax accuracy.

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