



## Destination Thailand Visa (DTV)

Thailand has launched a new type of visa called, the “Destination Thailand Visa” (DTV), designed to attract digital nomads and remote workers from offshore. This new type of visa is part of the Thai government’s efforts to boost tourism and attract more visitors.

The DTV is a multiple entry visa that allows its holder to stay in Thailand for up to 180 days per visit, with option to extend for an additional 180 days each time. The DTV is valid for 5 years, which makes it attractive to digital nomads or remote workers who cannot meet the required experience and financial conditions under the Long-Term Residence (LTR) visa scheme.

The DTV Announcement was published in the government’s official Gazette on 15 July 2024 and takes effect immediately.

### Categories of DTV

The DTV can be issued under the following two categories:

1. **Workcation** - it applies to digital nomads, remote workers, foreign talents or freelancers working for foreign clients. The following additional documents are required:
  - Document indicating current location.
  - Financial evidence: amount of no less than Baht 500,000 or its equivalent, e.g. bank statements issued by his/her bank offshore or pay slips.

- Employment contract or employment certificate issued in the applicant's country, or other documents proving
- professional portfolio showcasing digital nomad, remote worker, foreign talent or freelancer status.

2. **Thai soft power related activities** - the following activities are deemed 'soft-power related activities':

- Muay Thai
- Thai cuisine
- Education and seminars
- Sports
- Medical treatment
- Foreign talents
- Arts and music

The following additional documents are required:

- Document indicating current location - place where the applicant is currently staying legally.
- Financial evidence: amount of no less than Baht 500,000 or its equivalent, e.g. bank statements issued by his/her bank offshore or pay slips.
- Proof of confirmation to attend the specific 'soft-power related activity', or letter of appointment from hospital/medical center.

Government fee:

The DTV fee ranges from Baht 10,000 to 50,000 THB depending on the country of application.

**BDO's insight**

- The DTV appears to be a variation of the current "Work-from-Thailand Professionals", also known as 'Digital Nomad' LTR visa, with easier qualifying conditions. However, the holder of DTV does not enjoy tax exemption on his/her foreign source income remitted to Thailand from 1 January 2024 onwards, unless a law is issued for this purpose.
- If the DTV holder stays in Thailand for less than 180 days per year, his foreign source income remitted to Thailand will not be taxable in Thailand. Conversely, if the DTV holder extends his/her stay in Thailand, his/her foreign source remitted income may be taxable. DTV holders are advised to consult with their tax advisors before remitting foreign source income to Thailand, or if a tax residence certificate is needed.
- The DTV holder must not engage in Thai related businesses of his offshore employer. Otherwise, potential tax exposure for the foreign employer may arise.

- If the DTV holder would like to work for a Thai employer, a work permit is required, and a new type of visa may be required.
- As regards the place of application, certain Thai Embassies generally accept applicants who are legally staying in such location. Thus, applicants are advised to contact the nearest Royal Thai Embassy or Consulate-General to find out where they may be allowed to apply for a DTV before departure.

If you are interested in applying for DTV or looking for the most suitable visa for your case, please feel free to consult with BDO in Thailand.

*This article was written based on the information as of 30 July 2024.*

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