Long-Term Resident Visas for Foreign Property Owners

HLB THAILAND

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What is a Long-Term Resident Visa (LTR)?

The LTR Visa program started in September 2022

Designed to attract high-potential individuals to live and conduct business in the country

10-year visa, tax benefits, and ability to work legally in Thailand

LTR Visa Program is administered by Board of Investment

LTR VISA
Long-Term Resident

THAILAND BOARD OF INVESTMENT

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EXCLUSIVE LTR VISA BENEFITS

Exclusive Benefits	Highly Skilled Professionals	Work-from-Thailand Professionals	Wealthy Global Citizens	Wealthy Pensioners	Dependents
10 years renewable visa	○	○	○	○	○
Multiple re-entry permit	○	○	○	○	○
Exemption from 4 Thais : 1 foreigner employment requirement ratio	○		○	○	○
90-day report extended to 1-year report and exemption of re-entry permit	○	○	○	○	○
Fast Track Service at International Airports in Thailand	○	○	○	○	○
Immigration and work permit facilitation services at Thailand Investment and Expat Services Center (TIESC)	○	○	○	○	○
Tax exemption from oversea income		○	○	○	
Permission to work in Thailand (Digital Work Permit)	○		○	○	○
17% Personal income tax rate	○				

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LTR VISA CATEGORIES

Wealthy Global Citizen	Assets with a value of at least USD 1 M, including at least USD 500,000 in Thai government bonds, Thai companies, or Thai real estate.
Wealthy Pensioner	Aged 50 years and over with pension or passive income of at least USD 80,000 per year. If income is below USD 80,000 but at least USD 40,000 per year, a minimum investment of $250,000 in Thai government bonds, Thai companies, or Thai real estate is required.

What type of assets and passive income are accepted?

Assets	Passive income
✓ Cash in bank accounts	✓ Interest
✓ Shares	✓ Dividends
✓ Bonds	✓ Rents
✓ Real estate	✓ Royalties
× Cryptocurrencies	✓ Capital gains
× Tokens, amulets, art, designer items, watches and jewellery	× Income from employment or self-employment such as directors' fees, salaries, allowances and benefits

What kind of real estate is acceptable as an investment in Thailand ?

FREEHOLD

- ✓ Condominiums
- ✓ Building or houses, on top of the land.

LEASEHOLD

- ✓ Condominiums
- ✓ Building or houses, on top of the land
- ✓ Land under lease

With the remaining lease period of no less than 10 years on date of application.

LTR VISA CATEGORIES

Work-from-Thailand professional	Experienced employees working remotely for well-established overseas companies, having an annual personal income of at least USD 80,000 for the past two years.
Highly-Skilled Professionals	Experienced professionals or experts in targeted industries working for business entities or higher education institutes or Thai government agencies Minimum personal income rules apply

FOREIGN INCOME TAX EXEMPTION

Exemption from personal income tax on foreign sourced income

Income tax exemption is offered to 3 of the 4 categories of foreigners eligible for a LTR Visa:

-Wealthy Global Citizens
-Wealthy Pensioners
-Work-from-Thailand Professionals

The exemption applies to:
income from an employment or from business carried on abroad; or
from a property situated abroad,
that has been brought into Thailand.

FOREIGN INCOME TAX EXEMPTION

How to claim tax exemption from personal income tax on foreign sourced income

No application or prior approval is required

If the LTR Visa holder has no domestic-sourced income, no Personal Income Tax return filing is required

If the LTR holder has domestic-sourced income, they may be required to file a Personal Income Tax return

LTR VISA STATISTICS
ENDORSED APPLICATIONS

LTR VISA
Long-Term Resident

Total endorsed amount

8,621

Wealthy Global Citizens	492	5.7%
Wealthy Pensioners	3,195	37.1%
Work from Thailand Professionals	870	10.1%
High Skilled Professionals	1,316	15.2%
Dependants	2,748	31.9%

LTR Statistics 1 Sep 2022 - 31 Jan 2026

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Number of successful applicants by nationalities

Country	HIGH SKILLED PROFESSIONALS	WORK FROM THAILAND PROFESSIONALS	WEALTHY GLOBAL CITIZENS	WEALTHY PENSIONERS	DEPENDANTS	TOTAL
The united states of America	46	115	44	1,226	282	**1,713**
Japan	464	5	7	38	414	**928**
The United Kingdom	90	69	39	383	153	**734**
Russia	7	305	21	29	347	**709**
France	81	35	29	166	122	**433**
China	42	51	55	73	199	**420**
Germany	96	31	30	144	118	**419**
India	87	17	14	64	187	**369**
Switzerland	9	9	10	247	62	**337**
Australia	43	39	23	134	72	**311**
Others	351	194	220	691	792	**2,248**
TOTAL	**1,316**	**870**	**492**	**3,195**	**2,748**	**8,621**

From 1 September 2022 to 31 January 2026

TOGETHER WE MAKE IT HAPPEN

THANK YOU

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