

Thailand Introduces Tax Exemption for Foreign Actors, Boosting Incentive Scheme

Already a popular destination for film productions, Thailand is working to further ease barriers for the global industry.

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Thailand boosted its film incentive scheme on Tuesday by approving a tax exemption for all foreign actors who work on movies or television productions in the country. The new measure will remain in effect for a period of at least five years.

Thailand has operated an incentive scheme since 2017 to lure international productions to shoot in the country. The existing measures include a cash rebate of 15-20 percent on all in-country production spending, up to a maximum of 75 million baht (about \$2.1 million at current exchange rates). But foreign actors previously were required to pay tax to Thailand from their earnings during their work in country, in addition to whatever tax obligations they might have in their home country (the United States requires its citizens to pay tax regardless of wherever they work and reside in the world). The new exemption is expected to further ease the path for global producers to select Thailand as a major shooting location for their projects.

Thailand's strong local crew base and stunning natural and urban environments have made it a popular location with overseas filmmakers. Gareth Edwards (*Rogue One: A Star Wars Story*) is currently in production in the country with this big budget sci-fi *True Love*, starring John David Washington and Gemma Chan. Other notable projects that have been set in the country include *Prayer Before Dawn*, *The Hangover Part II*, *The Beach*, *The Impossible*, *No Escape* and Chinese blockbuster *Lost in Thailand*, among others.

Thailand's deputy government spokesperson Rachada Dhnadirek said on Tuesday that local revenue from foreign film projects has continued to grow in recent years, reaching an average of about \$100 million (3.5 billion baht) per year from 2017-2021. Last year, however, foreign production revenue clocked in at \$11.3 million (just short of 400 million baht) amid continued challenges related to COVID.