

## Deduction under Article 23/6 of the Convention and on social security benefits

### Article 23

6. Thailand shall allow a deduction from the tax computed in accordance with paragraph 4 of this Article with respect to the items of income which may be taxed in The Netherlands according to Articles 8 paragraph 2, 10 paragraphs 2 and 3, 11 paragraph 2, 12 paragraph 2, and 18 paragraph 2, and with respect to all items of income not mentioned in this Convention which according to the laws of Thailand arise in The Netherlands. The amount of this deduction shall be the lesser of the following amounts:
- a) the amount equal to the Netherlands tax
  - b) the amount of that part of the Thai tax which is appropriate to the said items of income.

Please see:

[https://www.rd.go.th/fileadmin/download/nation/netherland\\_e.pdf](https://www.rd.go.th/fileadmin/download/nation/netherland_e.pdf)

ภาษาไทย

[https://www.rd.go.th/fileadmin/download/nation/netherland\\_t.pdf](https://www.rd.go.th/fileadmin/download/nation/netherland_t.pdf)

	<b>THB</b>
A. Social security benefits	540.000
B. Private pension and annuity	<u>270.000</u>
C. Annual income	<u>810.000</u>
Income tax	<u>17.500</u>

The share in the calculated Personal Income Tax

(PIT) is as follows:

Net social security benefits	A:CxPIT	11.667
Private pension and annuity	B:CxPIT	<u>5.833</u>
		<u>17.500</u>
Net social security benefits	THB	540.000
Gross social security benefits	THB	595.500
Tax paid in The Netherlands		
9,32% of THB 595.500 is		<u>55.500</u>
Deduction to be provided by Thailand		<u>11.667</u>
		<b>THB</b>
Personal income tax was		17.500
Deduction		<u>11.667</u>
Payable tax after deduction under		
Article 23/6 of the Convention		<u>5.833</u>