

# Inheritance Procedures and Practical Measures in Thailand

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In recent years, it has become increasingly common for Japanese nationals to own assets such as condominiums and bank deposits in Thailand. This trend is particularly prevalent among retirees who choose to reside in Thailand for extended periods. However, when a Japanese national passes away in Thailand and their heirs seek to inherit their assets, the differences between the Japanese and Thai inheritance laws and procedural systems often pose significant hurdles. A prior understanding of these differences and practical measures is therefore essential.



This article provides an overview of practical approaches to inheritance procedures in Thailand.

## 1. Applicable Law Framework and Differences Between Japanese and Thai Legal Systems

When a Japanese national dies abroad, the question arises as to which country's laws should apply—an issue governed by private international law.

In Japan, under the \*Act on General Rules for Application of Laws\*, inheritance is governed by the national law of the decedent. Japanese law does not differentiate between Immovable property and movable property in determining the applicable system.

In contrast, Thailand's \*Act on Conflict of Laws B.E.2481 (1938)\* provides that, in matters of inheritance, immovable property is governed by the law of its location, while movable property is governed by the law of the decedent's domicile.

## 2. Necessity of Probate Proceedings (Civil Court Procedure)

One of the most notable features of inheritance procedures in Thailand is the \*probate process\*—the appointment of an administrator by the Civil Court. In Thailand, distribution of estate assets to heirs and changes of ownership for lands or bank accounts require a court order.

Even if a valid will (such as a Japanese notarial will) exists under Japanese law, it will have no direct legal effect in Thailand. The Thai court must confirm the will's validity and appoint an estate administrator before any action can be taken.

It is possible to designate an estate administrator in a will, and doing so in advance can be an effective measure to simplify the process.

## 3. Procedure Flow and Required Documents

The process for appointing an estate administrator in the Thai Civil Court typically involves the following steps:

### a. \*\*Filing the Petition\*\*

An heir, acting as representative, submits a petition to the Civil Court with jurisdiction over the decedent's last domicile or the location of the property.

### b. \*\*Preparation of Required Documents\*\*

\* Death certificate of the decedent \*It can be replaced by the Family register

- \* Family register (documents proving the family relationship, marriage, and death of the deceased)

- \* Will (if available)

- \* Proof of assets (title deed, book bank, etc.)

- \* Identification documents of heirs (passport, etc.)

c. **\*\*Court Hearing and Order\*\***

If there are no objections, the court appoints the estate administrator and issues a court order. This order forms the basis for all registration and asset distribution processes.

Note: The representative heir must physically appear before the Thai court during the hearing.

#### **4. Inheritance of Immovable Property (Condominiums)**

Foreign nationals are generally prohibited from owning immovable estate in Thailand, with the exception of condominiums. Under the \*Condominium Act B.E. 2522\*, foreigners may own up to 49% of the total floor area of a condominium project, and, in principle, their ownership rights can be inherited.

However, the process still requires the appointment of an estate administrator, and the transfer of ownership at the Land Office requires the following documents:

- \* Court order appointing the estate administrator

- \* Title deed of the property

- \* Copy of the passport of the heir legalized by Thai Embassy

- \* Proof of payment of applicable taxes and registration fees

When there are multiple heirs, it is common either to register the property under joint names or to sell the property and distribute the proceeds.

#### **5. Inheritance of Bank Deposits and Bank Procedures**

If the decedent held an account in a Thai bank, the account is frozen immediately upon presenting the death certificate. As a rule, banks will not release funds to heirs unless the estate administrator presents the court order. This requirement applies not only to immovable property but also to movable property such as bank deposits.

Required documents generally include:

- \* Court order appointing the estate administrator

- \* Book Bank

Funds are usually temporarily transferred to the account held by the estate administrator in Thailand before an application is made to remit the money abroad, such as to an account in Japan.

#### **6. Effect of a Will and Its Practical Implications**

If the decedent had prepared a valid will under either Japanese or Thai law, the inheritance process may be simplified.

However, a will created under Japanese law is not automatically recognized as valid in Thailand. It must be translated, notarized, and legalized by the consulate, after which the Thai court will review both its form and content. This process is not necessarily quick.

By contrast, a will executed in Thailand before a notary public (\*Notarial Will\*) is more readily presumed valid in Thai court proceedings and can expedite probate.

For a will to be valid under Thai law, it must be written in Thai. In practice, it is common to prepare a Thai will alongside a foreign-language version with identical content.

Notably, Thai law does not provide for a statutory reserved portion (\*legitime\*). Therefore, it is possible to bequeath the entire estate to a single heir—or even to a non-heir under the will. However, if the will is not prepared, the heirs, including the surviving parents and a surviving spouse, as the case maybe, is entitled to the estate based on the legal reserved portion.

## **7. Tax, Foreign Exchange, and the Importance of Lifetime Planning**

Thailand has an inheritance tax law, in which the foreigner who receives an inheritance which is an asset situated in Thailand for more than 100 million THB, whether on one or several occasions, shall pay inheritance tax on the excess over 100 million THB. The tax rate varies from 5 to 10 percentage of the value of the received estates.

Furthermore, the transfer of immovable estate is subject to registration and stamp duties. In addition, overseas remittances are subject to certain reporting requirements, and in Japan, the inheritance will be subject to Japanese inheritance tax.

Accordingly, cross-border inheritance requires careful coordination with the tax regimes of both countries.

It is also advisable to prepare a valid Thai will during one's lifetime, conduct an inventory of assets, and confirm the names under which they are held. Such measures can greatly simplify future procedures and help prevent disputes.

## **8. Conclusion**

Cross-border inheritance involves complex legal issues arising from the interaction of multiple jurisdictions. When Japanese nationals own assets in Thailand, their inheritance requires practical measures tailored to Thai legal procedures. In particular, the Civil Court's appointment of an estate administrator is a prerequisite for all inheritance actions—whether involving immovable estate or bank deposits—making collaboration with experts familiar with Thai law essential.

By preparing an appropriate will early and managing assets with an international perspective, one can significantly reduce the burden on family members and prevent future disputes.





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