

Topics December 2020

The Revenue Department launched a new system to facilitate VISA renewal process for foreign taxpayers.

The Revenue Department has launched a new system for foreigners working in Thailand. The system will connect the Revenue Department database with Immigration Bureau. With consent of each taxpayer, the Revenue Department will transfer tax returns information (P.N.D.1, P.N.D.90, P.N.D.91 and P.P.30) electronically to the Immigration Bureau for the purpose of VISA renewal, the system is available to use at www.rd.go.th under e-Service section. After filling in all required information and Consent Form, the system will generate Consent ID in PDF and picture format for the taxpayers to submit at the Immigration Bureau within 15 days from the date of given consent. This system is aimed to facilitate foreign taxpayers through the use of electronic portals without traveling to request information for tax returns at the Revenue Department. This service is available from 18 November B.E. 2563 (2020) onwards.

The draft of Ministerial Regulation prescribing the Rate of Contributions to the Social Security Fund B.E.

The cabinet approved a draft of Ministerial Regulation prescribing the Rate of Contributions to the Social Security Fund B.E. as proposed by the Ministry of Labor and submit to the Office of the Council of State for consider and proceed further.

The summary of The draft of Ministerial Regulation prescribing the Rate of Contributions to the Social Security Fund B.E. as follow;

1) to revoke Ministerial Regulations prescribing the rate of contributions to the Social Security Fund for the payment of unemployment benefits B.E. 2546 (2003) and revoke Ministerial Regulation prescribing the Rate of Contributions to the Social Security Fund.

2) since 1 January B.E.2564 (2021) to 31 December B.E.2564 (2021) ,The government, employers and an insured person under section 33 shall money contributed for compensation payment in the event of injury or illness, disability, death or childbirth each party 1.05 percentage of wages of an insured person, for compensation payment in the event of child support and in the event of old age in each party 1.85 percentage of wages of an insured person and the government shall adjust to 1.45 percentage of wages of an insured person and for compensation payments incase unemployment in part of employers and an insured person in each party 0.1 percentage of wages of an insured person and The government shall adjust 0.25 as Percentage of an insured person under List A.

3) since 1 April B.E.2564 (2021) on wards ,The government, employers and an insured person under section 33 shall money contributed for compensation payment in the event of injury or illness, disability, death or childbirth each party 1.5percentage of wages of an insured person, for compensation payment in the event of child support and in the event of old age in each

party 3 percentage of wages of an insured person and the government 1 percentage of wages of an insured person and for compensation payments in case of unemployment in part of employers and an insured person in each party 0.5 percentage of wages of an insured person and The government shall adjust 0.25 as Percentage of an insured person under List B.

Notifications of the Ministry of the Interior subject: Special permission for certain types of aliens to stay in the Kingdom.

The government gazette has been published the Notifications of the Ministry of the Interior, subject: Special permission for certain types of aliens to stay in the Kingdom proposed on 25 December B.E.2563 (2020).

Due to aliens who have temporarily entered to the Kingdom, both types that require a visa from the embassy / consulate and types that are exempt from visa ,which has a period of stay in the Kingdom not exceeding 30 days as from the date of entering the Kingdom and the such alien shall to quarantine for 14 days as a result inadequate duration for the carrying out of the activities for the permitted purposes . Therefore, the period of stay in the Kingdom of the such aliens shall be extended for another 15 days and total 45 days, from 22 December B.E.2563 (2020) to 30 September B.E.2564 (2021).

The Draft of Ministerial Regulation Subject: benefit in case of unemployment due to force majeure caused by the outbreak of dangerous communicable diseases under the Communicable Disease Act B.E.

The Cabinet approved a draft Ministerial Regulation on benefits for unemployment due to force majeure caused by the outbreak of dangerous communicable diseases under the Communicable Disease Act B.E. as proposed by the Ministry of Labor with the detail as following:

1. There is a definition of "force majeure" including dangers arising from the outbreak of dangerous communicable diseases under the Communicable Disease Act which affects the public and to the extent that the insured person is unable to work or the employer is unable to carry on business normally.
2. The employee who is the insured person who are entitled to receive compensation benefits in the event of unemployment due to force majeure are entitled to compensation benefits under this Ministerial Regulation.
3. In case of force majeure and government agencies closed the area to prevent the spread of dangerous communicable diseases under the communicable disease law. As a result, the employee who is the insured person cannot work and is not paid during that. The employee has the right to receive benefits in case of unemployment at the rate of 50 percent of the daily wages by receiving throughout the period that the government or state agency ordered to close the area. However, each time of the order to closed for a total of up to 90 days within a period of one year.
4. Effective from 19 December B.E.2563