

## Topics August 2020

### Cabinet had resolution about social security contribution rate

The Cabinet has resolution of spokesman of the prime minister office stated that the resolution of cabinet meeting that the cabinet has approved the draft of notification of social security office to reduce contribution rate to social security fund for the part from employer and employee.

Such solution, employee and employer of insure person under section 33 shall pay contribution at the rate of 2 percent of salary from the previous at 5 percent and insure person under section 39 shall pay contribution at 96 Bath (the previous is 432 Bath) for the period 3 months as from September until November 2020.

### The amendment of activity list which are promoted by the Notification of Board of Investment No. 2/2557

According to the Notification of Board of Investment No. 2/2557 dated 3 December B.E.2557 (2014) Subject: Policies and rules of Investment Promotion

In order to promote the development of smart city, Board of Investment has amended the activity list which are promoted as follow: -

Activities	Conditions	Rights and benefits
<b>7.31 Smart city area development business</b>	<ol style="list-style-type: none"> <li>1. Project must have shareholders of Thai nationality not less than 51 percent of registered capital.</li> <li>2. Project must provide communication infrastructures that can facilitate smart systems, such as Fiber Optic and Public Wifi, etc.</li> <li>3. Project must provide Smart Environment services and also at least one more of other smart system services from the six systems, namely Smart Mobility, Smart People, Smart Living, Smart Economy, Smart Governance and Smart Energy.</li> <li>4. Project must provide data storage and management system with the connection or permission to use the data for the management and service in the smart city (Open Data Platform).</li> <li>5. Project must be approved by the Board or agencies responsible for the smart city development before applying for the investment promotion.</li> </ol>	A2

	<p>6. Must determine and proceed with the targets conforming to the area development target.</p> <p>7. Project must organize public hearings and propose public participation plan.</p> <p>8. The income entitled to corporate income tax exemption must include the income derived from the service provided in the areas developed by the use of smart system as approved by the Board.</p> <p>9. If the business is located in EEC area, it is eligible for a 50 percent corporate income tax reduction for 5 years from the date on which the corporate income tax exemption period expires</p>	
<b>7.32 Smart city system development business</b>	<p>1. Project must develop, install, and provide any one or more proper aspects of smart city system services as stipulated by the Board, for example, Smart Mobility, Smart People, Smart Living, Smart Economy, Smart Governance, Smart Energy, and Smart Environment, etc.</p> <p>2. Project must be a part of Smart City Development Project approved by the Board or agencies responsible for the smart city development only.</p> <p>3. If the project is located in EEC area, it is eligible for a 50 percent corporate income tax deduction for 5 years from the date on which the corporate income tax exemption period expires.</p>	A2

**Extension or Application of Non-immigrant B Visa and Work permit for foreigners in current situation (Covid - 19)**

In case of a visa or work permit which is about to expire

For the foreigners who living in Thailand, if the visa or the work permit is about to expire, the visa extension must be applied at the local immigration office. The documents used to apply for the visa extension are still according to the original rules. Then the foreigners must go to apply for the work permit at the Department of Employment where the establishment is located.

For the foreigners who have Non-B visa and the work permit but cannot return to Thailand due to the coronavirus disease 2019 (COVID-19), such foreigners cannot renew Non-B visa or the work permit in Thai embassy in foreign country. Therefore, the foreigners must let the visa and the work permit to expire, then apply for a new Non-B visa at the Thai embassy. After enter to Thailand, the foreigners shall apply for new work permit.

In case of the foreigners changing employer

In case that the foreigners resign and will work for new employer, they must proceed to cutoff visa and return the work permit in same day. After that the foreigners shall apply for the work permit under new employer and apply Non-B visa in same day.

In case that the foreigners who resign their job but unable to find a new job, they must go out of Thailand within 26 September 2020 according to the Notifications of the Ministry of the Interior Subject: Special permission for some types of aliens to stay in the Kingdom (No. 3). When they get the new job, the employer will prepare company document in order to get Non-B visa at the Thai embassy and enter to Thailand to apply for the work permit.

Note: This process can be applied for the normal process and BOI privilege.