

(Translation)

Index of legal movement from 1 August 2020 – 25 September 2020

*Please see summary in English, Japanese and Thai Translation

Source of Information	Heading	Date of Announcement	Effective Date
1. Revenue Department (RD)	Emergency Decree No Change Act No Change Royal Decree 1. Royal Decree issued under the Revenue Code Governing Revenue Exemption (No. 710) B.E. 2563 (2020) Subject : a company or juristic partnership shall be exempt from income tax for the income at one hundred percent of the expenditure paid to the investment expenditure in machines and computer programs connected to machines under the investment in automatic system project, but not a repair to maintain the original condition, which paid from 1 January B.E. 2562 (2019) to 31 December B.E. 2563 (2020) for investment promotion, develop industry and increase the competitiveness of the country and support the relocation of foreign investors' production bases.	23 September 2020	24 September 2020
	2. Royal Decree issued under the Revenue Code Governing Revenue Exemption (No. 711) B.E. 2563 (2020) Subject : In order to promote the development of potential of private personnel in order to support investment from the relocation of foreign investor' production bases to Thailand, I a company or juristic partnership shall be exempt from income tax for expenses paid as salaries to highly skilled employees in science, technology, engineering or mathematic.	23 September 2020	24 September 2020

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711-4411-4411

Source of Information	Heading	Date of Announcement	Effective Date
1. Revenue Department (RD)	3. Royal Decree issued under the Revenue Code Governing Revenue Exemption (No. 712) B.E. 2563 (2020) Subject : To promote the development of potential of private personnel in order to support investment from the relocation of foreign investors' production bases to Thailand, a company or juristic person shall be exempt from the income tax for expenses of sending employees for education or training or training employees in the courses approved by a designated government agency.	23 September 2020	24 September 2020
	4. Royal Decree issued under the Revenue Code Governing Revenue Exemption (No. 713) B.E. 2563 (2020) Subject : Due to expire on 31 December 2019 of the Royal Decree issued under the Revenue Code Regarding Tax Exemption (No. 681) B.E. 2562 (2019) Which has exempt the income tax, valued tax, specific business tax and stamp duty to education supporters who donate money or property to state educational institution, private school under the law on private school but not including private institutions under the law on private institution of higher education and the Royal Decree issued under the Revenue Code Regarding Tax Exemption (No. 691) B.E. 2563 (2020) which has exempt the income tax, valued tax, specific business tax and stamp duty to education supporters who donate money or property to educational institutions established in Thailand in accordance with treaties or agreements between the Thai government and the United Nations Specialized agency, to incentivize continued support for education, a company or juristic person shall be exempt from income tax, valued tax, specific business tax and stamp duty for donation money or property to educational institutions in such cases.	23 September 2020	24 September 2020

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711-4411-4411

Source of Information	Heading	Date of Announcement	Effective Date
1. Revenue Department (RD)	<p>5. Royal Decree issued under the Revenue Code Governing Revenue Exemption (No. 714) B.E. 2563 (2020) Subject : A individual and company or juristic partnership shall be exempt from the income tax, valued tax, specific business tax and stamp duty for donating money or property to the Bhadra Maharajanusorn Foundation in your patronage of Her Royal Highness Princess Chulabhorn Walailak Archarajkumari Krom Phra Sri Swangkawat Worakattiyarajanari in order to incentivize for money or property donation to support the operation of the Bhadra Maharajanusorn Foundation in your patronage of Her Royal Highness Princess Chulabhorn Walailak Archarajkumari Krom Phra Sri Swangkawat Worakattiyarajanari for supporting medical and public health services to Chulabhorn Hospital and educational support to the Chulabhorn Royal Academy.</p>	23 September 2020	24 September 2020
	<p>6. Royal Decree issued under the Revenue Code Governing Revenue Exemption (No. 715) B.E. 2563 (2020) Subject : In order to reduce the burden of living expenses of the people and build the confidence in operation of business for the private sector including support for the country's economy to recover after the coronavirus disease 2019, this Royal decree extend the time to reduce the value added tax rate to 6.3 percent until 30 September B.E. 2564 (2021).</p>	23 September 2020	24 September 2020

Source of Information	Heading	Date of Announcement	Effective Date
1. Revenue Department (RD)	<p>Ministerial Regulation 1. Ministerial Regulations No. 367 (B.E. 2563) (2020) Issued under the Revenue Code Governing Writing off Bad Debts from Debtors' Account Subject : Whereas the debt restructuring will help debtor and entrepreneur of small and medium enterprises that have been affected by the COVID-19 and economic slowdown, as well as to build confidence and support the expansion of private investment which will promote the economic growth, this Ministerial regulation provide tax benefits for Writing off bad debts from debtor's account of a creditor, for the portion of debts discharged to its debtors due to the debts restructuring of other creditor done between 1 January 2020 to 31 December 2021.</p>	28 August 2020	28 August 2020
	<p>Notification of the Revenue Department 1. Notification of the Revenue Department Subject : Using corporate data of the Department of Business Development</p>	31 August 2020	31 August 2020
	<p>Notification of Director-General of Revenue Department 1. Notification of Director-General of Revenue Department Subject : Postponement of the accumulation of test results, submission of a request for notification of attendance for training and the renewal of the tax auditor license under Section 3 Septem of the Revenue Code</p>	27 August 2020	27 August 2020
	<p>2. Notification of Director-General of Revenue Department Regarding on stamp duty (No. 60) Subject : Prescribed the procedures to pay stamp duty in cash under the form to pay stamp duty in cash for electronics instrument (Or.Sor.9) through internet system for certain instruments</p>	15 September 2020	Instruments prepared from 29 September 2020 to 31 December 2020

Source of Information	Heading	Date of Announcement	Effective Date
1. Revenue Department (RD)	3. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 380) Subject : Prescribing rules, procedures and conditions for income tax exemption for company or juristic partnership paid for training and seminar in the country.	19 August 2020	1 January 2020
	4. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 381) Subject : Prescribed of rules, procedures and conditions to exempt corporate income tax for income paid for enlargement, modification, expansion or improvement of the asset which related to hotel business under hotel laws.	20 August 2020	20 August 2020
	5. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 382) Subject : Prescribed of rules, procedures and condition of corporate income tax exemption for income paid for wage to an employee who is insured person under Social Security Laws.	20 August 2020	20 August 2020
	6. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 383) Subject : Prescribed rules and procedures for income tax exemption for income that taxpayer pays as health insurance premium of the taxpayer.	25 August 2020	For the assessable income for the year 2020 that must be filed in 2021 onwards.
	7. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 384) Subject : Prescribe of the rules and procedures for the income tax exemption on income which the recipient of income paid as an insurance premium for health insurance for father and mother of the recipient of income and also for father and mother of the recipient of income's spouse.	25 August 2020	For the assessable income for the year 2020 that must be filed in 2021 onwards.

Source of Information	Heading	Date of Announcement	Effective Date
1. Revenue Department (RD)	8. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 385) Subject : Prescribed of the rules and procedures for the income tax exemption on income which the recipient of income paid as an insurance premium for life insurance of taxpayer under Clause 2 (61) paragraph 3 of Ministerial Regulation No. 126 B.E. 2509 (1966) issued under the Revenue Code regarding on tax exemption.	25 August 2020	For the assessable income for the year 2020 that must be filed in 2021 onwards.
	9. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 386) Subject : Prescribed of the rules and procedures for the income tax exemption on income which the recipient of income paid as an insurance premium for annuity insurance of taxpayer under Clause 2 (61) paragraph 3 of Ministerial Regulation No. 126 B.E. 2509 (1966) issued under the Revenue Code regarding on tax exemption.	25 August 2020	For the assessable income for the year 2020 that must be filed in 2021 onwards.
	10. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 387) Subject : Prescribing rules, procedures and conditions for income tax exemption for income actually paid as deposits which are deposited with banks that have been specifically established by the law and the bank as a depositor will pay money and provide benefits based on the life or death of the depositor.	25 August 2020	For the assessable income for the year 2020 that must be filed in 2021 onwards.
	11. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 388) Subject : Prescribing types, rules, procedures and conditions for corporate income tax exemption for the income was paid for the purchase of biodegradable plastic products.	9 September 2020	1 January 2019

Source of Information	Heading	Date of Announcement	Effective Date
1. Revenue Department (RD)	12. Notification of Director-General of the Revenue Department Regarding Income Tax (No. 389) Subject : Prescribing rules, procedures and conditions for income tax exemption for the income paid as expenses for hiring the acquiree. Department Instruction 1. Department Instruction No. Tax. Paw. 328/2563 Subject : Order the payer of assessable income under Section 40 of the Revenue Code have a duty withholding income tax.	10 September 2020	10 September 2020
	Regulation of the Revenue Department No Change Explanation of the Revenue Department No Change	11 August 2020	11 August 2020
2. Board of Investment (BOI)	Notifications of the Office of the Board of Investment No Change Notifications of the Board of Investment No Change Instruction of the Board of Investment No Change Explanation of the Office of the Board of Investment 1. Explanation of the Office of the Board of Investment Subject : Applying for investment promotion in the business of Manufacture of modern agricultural products or services related to modern agriculture under the Notification of Board of Investment No. Sor.3/2563	9 September 2020	9 September 2020
	Explanation of the Request of Promotion pursuant to Investment Promotion Measures No Change		
3. Customs Department (CD)	Ministerial Regulation No Change		

Source of Information	Heading	Date of Announcement	Effective Date
3. Customs Department (CD)	Notification of the Customs Department 1. Notification of the Customs Department No.127/2563 Subject : Linking of the license information/ electronic certificate in conjunction with Thai Industrial Standards Institute.	4 August 2020	Since 17 August B.E. 2563 (2020) onwards.
	2. Notification of the Customs Department No.130/2563 Subject : Customs procedures for customs procedures for land-based urgent goods.	10 August 2020	10 August 2020
	3. Notification of the Customs Department No.131/2563 Subject : Amendment of the Notification of the Customs Department No. 21/2561	13 August 2020	Since, 13 August B.E. 2563 (2020) onwards.
	4. Notification of the Customs Department No.133/2563 Subject : Cancel receipt	18 August 2020	Since, 4 August B.E. 2563 (2020) onwards.
	5. Notification of the Customs Department No.136/2563 Subject : Amendment of Product statistics code.	21 August 2020	Since, 1 September B.E. 2563 (2020) onwards.
	6. Notification of the Customs Department No.139/2563 Subject : Amendment of the Notification of the Customs Department No. 135/2561	31 August 2020	31 August 2020
	7. Notification of the Customs Department No.150/2563 Subject : Not charging a new license fee in the case of requesting to amend information related to obtaining a license to establish a bonded warehouse, Stable warehouse, authorized harbor ,free zone license at free zone business license.	18 September 2020	18 September 2020
	8. Notification of the Customs Department No.152/2563 Subject : Rules and procedures for exemption and reduction of customs duties on ASEAN-originated goods.	18 September 2020	18 September 2020
4. Ministry of Finance (MOF)	Royal Decree No Change Ministerial Regulation No Change		

Source of Information	Heading	Date of Announcement	Effective Date
4. Ministry of Finance (MOF)	Notification of Ministry of Finance 1. Notification of Ministry of Finance on income tax and VAT (No. 752) Subject : Designate organizations, public charities, hospitals and educational institutions under Section 47 (7) (b) of the Revenue Code and Section 3 (4) (b) of the Royal Decree issued under the Revenue Code on valued added tax exemption (No. 239) B.E. 2534 (1991), as amended by a Royal Decree issued under the Revenue Code on VAT exemption (No. 254) B.E. 2535 (1992).	3 August 2020	(1) For income assessed by the year 2020, which must be file return in 2021 onwards. (2) For value of tax base of entrepreneurs in April 2020 onwards.
	2. Notification of Ministry of Finance on income tax and VAT (No. 753) Subject : Designate organizations, public charities, hospitals and educational institutions under Section 47 (7) (b) of the Revenue Code and Section 3 (4) (b) of the Royal Decree issued under the Revenue Code on valued added tax exemption (No. 239) B.E. 2534 (1991), as amended by a Royal Decree issued under the Revenue Code on VAT exemption (No. 254) B.E. 2535 (1992).	25 September 2020	(1) For income assessed by the year 2020, which must be file return in 2021 onwards. (2) For value of tax base of entrepreneurs in April 2020 onwards.
5. Industrial Estate Authority of Thailand (IEAT)	<u>Act</u> No Change Notifications of the Industrial Estate Authority of Thailand No Change Notifications of Board of the Industrial Estate Authority of Thailand No Change		
6. Office of Immigration Bureau (OIB)	<u>Ministerial Regulation</u> No Change The Instruction of Royal Thai Police No Change		

Source of Information	Heading	Date of Announcement	Effective Date
6. Office of Immigration Bureau (OIB)	Notifications of Immigration Bureau 1. Notifications of Immigration Bureau Subject : Accepting applications for residence in the Kingdom B.E. (2020). The instruction of Immigration Bureau No Change	2 September 2020	2 September 2020
7. Ministry of Labour (MOL)	<u>Act</u> No Change <u>Ministerial Regulation</u> No Change Notifications of the Wage Committee No Change Notification of Ministry of Labour 1. Notification of Ministry of Labour Subject : Prescribing rules, procedures and conditions for the contribution reduction of employer and insured person in the case of the outbreak of Coronavirus Disease 2019 (COVID-19).	14 September 2020	14 September 2020
8. Ministry of Commerce (MOC)	<u>Act</u> No Change <u>Royal Decree</u> No Change <u>Ministerial Regulation</u> No Change Notification of Department of Business Development 1. Notification of Department of Business Development Subject : Prescribing Rules and Procedures for Issuance of Foreign Business. Operation Certificates under Section 12, B.E. 2563 (2020). Regulation of Department of Business Development No Change	15 September 2020	15 September 2020

Source of Information	Heading	Date of Announcement	Effective Date
8. Ministry of Commerce (MOC)	<u>Notification of the Department of Foreign Trade</u> 1. Notification of the Department of Foreign Trade Subject : Registration and Certification of Origin under ASEAN Trade in Goods Agreement B.E. 2563 (2020).	17 September 2020	20 September 2020
	2. Notification of the Department of Foreign Trade Subject : Issuance of Certificate of Origin under the ASEAN Trade in Goods Agreement B.E. 2563 (2020). <u>Rules of Department of Business Development</u> No Change <u>Notification of office of the Central Company and Partnership Registration</u> No Change <u>Regulation of Office of the Central Company and Partnership Registration</u> No Change <u>Rules of Office of the Central Company and Partnership Registration</u> No Change <u>Instruction of office of the Central Company and Partnership Registration</u> No Change <u>Instruction of Department of Business Development</u> No Change <u>Explanation of Department of Business Development</u> No Change <u>Notification of Ministry of Commerce</u> No Change <u>Act</u> No Change	18 September 2020	20 September 2020
9. Ministry of the Interior (only concerning business)	<u>Notifications of the Ministry of the Interior</u> No Change <u>Ministerial Regulation</u> No Change <u>Notification of the Office of the Prime Minister and the Ministry of Interior</u> No Change		
10. Bank of Thailand (BOT)	<u>Ministerial Regulation</u> No Change		

Source of Information	Heading	Date of Announcement	Effective Date
10. Bank of Thailand (BOT)	<u>Notification of Bank of Thailand</u> No Change <u>Notification of Competent Officer of Exchange Control</u> No Change		
11. Other	<u>Act</u> 1. The Act on Amendments to the Civil Procedure Code (No. 32) B.E. 2563 (2020)	8 September 2020	7 November 2020