

Topics January 2022

Improvement of the annual report form on conditions of employment and working conditions

The Government Gazette has published the Notification of the Department of Labour Protection and Welfare subject: the report form on conditions of employment and working conditions on 11 January B.E.2565 (2022), in order to improve the annual report form to consistent with the currently employment and work of business establishment. However, the employer who employs 10 employees or more shall submit a report form to the Director-General or a person entrusted by the Director-General within every January of the year which can submit by yourself at Bangkok Metropolitan Area Office of Labour Protection and Welfare, 1-10 or the Provincial Office of the Labour Protection and Welfare where the business establishment is located, the employer can download this report form on the website of the Provincial Office of the Labour Protection and Welfare website or www.legal.labour.go.th or online submission by filling the information via E-service <https://eservice.labour.go.th>. If the employer who fails to submit or provide a such report form, the employer shall be punished with a fine not exceeding 20,000 baht under the Labour Protection Act B.E. 2541 (1998).

Measures to Good shop with money back of year B.E.2565 (2022)

Measures to Good shop with money back of year B.E.2565 (2022), it is a measure for personal who are exempt and must not include the calculation of assessable income as paid for purchases of goods or service fees to value added tax registrants and received a tax invoice under section 86/4 of the Revenue code for personal income tax for purchases goods or receiving services in the Kingdom since 1 January B.E.2565 (2022) to 15 February B.E.2565 (2022) according to the actual amount paid but not more than 30,000 baht. And pay for the purchase of goods or service fees to sellers or service providers who are not value added tax registrants namely 1. Purchase for book 2. Service fees for books in the form of electronic data though the Internet 3. Purchase of One Tambon One Product (OTOP) which is a product that has been registered with the Department of Community Development. The exemption of income tax under this measure, the taxpayer shall have the right to use income that is exempted from tax to be deducted from assessable income under section 40 of the Revenue code.

Measures to extend the deadline for filing a contributions form and sending contributions though electronic system (e - Payment)

The Government Gazette has published the notification of the Ministry of Labor subject extend the deadline for filing a statement showing contribution remittances and sending contributions though electronic system (e – Payment) on 28 January B.E.2565 (2022). By extension for 7 working days from the due date on the 15 days of the month following the

month in which the contributions are deducted, so that it is effective for wages from January B.E. 2565 (2022) to December B.E.2566 (2023).

Extension the period for waiver of machine registration fees

On 11 January B.E.2565 (2022), the cabinet has approved a draft of the Ministerial Regulation for waiver of machine registration fees BE... as proposed by the Ministry of Industry. By exemption the fees related to machine registration in total 3 items including 1) machinery ownership registration fee 2) registration marks fee which the official has stamped or made on the machine and 3) the cost of copying with the certification for a period of 1 year which shall come into force from 22 January B.E.2565 (2022) to 21 January B.E.2566 (2023).

Income tax exemption from government projects

On 24 January B.E.2565 (2022), the Cabinet meeting resolved to approve the draft Royal Decree issued under the Revenue Code Governing Revenue Exemption (No. ...), B.E. and the draft Ministerial Regulation No. ... (B.E.) issued under the Revenue Code Governing Revenue Exemption. By exemption from income tax received from government projects as follows: -

Corporate income tax exemption	Personal income tax exemption
<ol style="list-style-type: none"> 1. The project of employer and insured person remedies under Section 33 of the Social Security Act B.E. 2533 (1990) 2. The project to promote and maintain employment levels in SMEs project 	<ol style="list-style-type: none"> 1. The project "Rao Tiew Duay Kan" (We Travel Together) 2. The project "Kam Lang Jai" 3. The project tour travel thai 4. The project increasing purchasing power of State welfare card holder 5. The project increasing purchasing power for those who need special assistance 6. The project "Khon La Krueng" (Half and Half) phase 1-3 7. The project "Ying Chai Ying Dai" (The more you spend, the more you get) 8. The project "Rao Chana" (We Win) 9. The project "Mor33 Rao Rak Kan" (Section 33 We Love Each Other) 10. The project of employer and insured person remedies under Section 33 of the Social Security Act B.E. 2533 (1990) 11. The project to alleviate educational burden during COVID-19 12. The project to promote and maintain employment levels in SMEs