Topics June 2022

Extension of the annual fee exemption period for factory operators

On 7 June B.E.2565 (2022), the Cabinet has approved the principle of drafting of the Ministerial Regulation exemption of annual fee for factory operators B.E., by extension the period of exemption of annual fees charged under the Factory Act B.E. 2535 (1997) and amendments to the operator of Category 2 factory (a factory of the type, kind, and size, which requires a notification to the competent official prior to its operation) and to the operator of Category 3 factory (a factory of the type, kind, and size, which requires a license to the competent official prior to its operation) for 1 year, effective from 10 June B.E.2565 (2022) until 9 June B.E.2566 (2023).

Draft of ministerial regulation prescribe rules for decrease surcharge (No. ...) B.E.

On 24 May B.E.2565 (2022), the cabinet has approved the draft of Ministerial Regulation prescribe rules for decrease surcharge (No. ...) B.E. By the importers and exporters who paid insufficient duty but had no intention of evading paying, and pay the outstanding amount to the Customs Department, shall receive surcharge reduction to be 0.25 % per month to calculated on a full amount or an additional amount of duty to be paid (formerly 1 %) from the date that goods have been released from a customs custody or the date of exportation from the Thailand to the date of duty payment from 1 April B.E.2565 (2022) to 30 September B.E.2565 (2022).

[Tax News No.306 June 2022]