Topics in June 2025

Revisions to the criteria for the approval of foreign personnel positions and the extension of their working periods

The Board of Investment Announcement No. Por. 8/2568 has amended certain sections of Announcement No. Por. 3/2567 regarding the criteria for considering and approving foreign personnel, the appointment of foreign personnel to approved positions, and the extension of positions and employment terms for such personnel under Sections 25 and 26, as follows:

Topic	Announcement No. Por. 3/2567	Announcement No. Por. 8/2568
Definition	"Foreigners" means foreign experts and specialists working for enterprises promoted by the Board of Investment.	Under Clause 2 of this Announcement, "foreign personnel" means foreign experts and specialists who work permanently for enterprises promoted by the Board of Investment and are approved to work in the Kingdom under Sections 25 and 26 of the Investment Promotion Act B.E. 2520 (1977).
	No definition	" Thai personnel" means Thai people who work permanently and are registered with the Social Security Fund, with contributions paid on their behalf by any enterprises promoted by the Board of Investment.
	No definition	"The enterprise's employment" means the total number of Thai and foreign personnel employed by an enterprise promoted by the Board of Investment.
Qualifications of applicants for rights and benefits	Not Specified	- Any enterprises promoted by the Board of Investment and entitled to rights and benefits under Sections 25 and 26 of the Investment Promotion Act B.E. 2520 (1977). - Any enterprises that comply with the criteria set forth in the Investment Promotion Certificate and other related laws.

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Criteria for approval of foreign personnel positions	The approval of positions is primarily based on enterprise's components. Furthermore, the position must be lacking of Thai personnel sufficient.	Additional examples of enterprise's components to be considered include the service provision process and the ratio of Thai personnel employment.
The employment ratio for consideration of foreign personnel position approval	None	The employment ratio is as follows: - For production sections with more than 100 personnel within one enterprise, the approval of foreign personnel shall not exceed the number set by the Board of Investment. In any case, the number of Thai personnel shall not be less than 70 percent of the enterprise's total workforce. – For production sections with fewer than 100 personnel within one enterprise, or for service sections, no specific ratio of Thai personnel is required. – Any position approved for a duration of less than 6 months is not subject to the aforementioned criteria. – For highly important and specially essential production projects that do not meet the required Thai personnel ratio, approval shall be considered on a case-by-case basis by submitting the request to the Board of Investment.
The criteria for consideration of the approval of foreign personnel to approved positions	The criteria for consideration of the approval of foreign personnel to approved positions are as follows: 1. The Income Consideration for: - Executive positions - Management positions - Operational positions Income will be considered based on the amount specified in the employment contract. However, no minimum income level is prescribed.	The following criteria have been added for consideration: 1. Income Qualifications - Executive positions must have an average monthly income of no less than 150,000 Baht. - Management positions must have an average monthly income of no less than 75,000 Baht, or no less than 50,000 Baht if the individual holds at least a bachelor's degree. - Operational level positions must have an average monthly income of no less than 50,000 Baht.

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	2. For the position of Specialist in Digital Technology under Commercial Enterprises, the criteria include specifications on age, educational qualifications, work experience, minimum income and the level of approved position for appointment. 3. For the Operational positions stationed at a workstation, the criteria include educational qualifications and a minimum income of no less than 30,000 Baht per month.	- Researcher positions in science and technology must have an average monthly income of no less than 75,000 Baht, or no less than 50,000 Baht if the individual holds at least a bachelor's degree. - Engineer positions have been newly added to the criteria and must have an average monthly income of no less than 75,000 Baht, or no less than 50,000 Baht if the individual holds at least a bachelor's degree. 2. For the position of IT Specialist, criteria have been set regarding age, educational qualifications, work experience, and minimum income. However, the specific level of approved position for appointment is not defined, which differs from the previous announcement. 3. For the Operational positions stationed at a workstation, minimum age requirement has been added, and the minimum monthly income has been increased to 35,000 Baht.
The criteria for extending the duration of approved positions and individuals	Examples of factors used in the consideration for approving the extension of the duration of approved positions and individuals have been prescribed.	Additional examples of factors used in the consideration for approving the extension of the duration of approved positions and individuals have been added. These include production capacity expansion, product quality standards, and the ratio of Thai personnel employed.
The employment ratio requirement for the extension of the duration of approved positions and individuals	Not Specified	The employment ratio for each section is as follows: - For production sections with more than 100 personnel within one enterprise, the approval of foreign personnel shall not exceed the number set by the Board of Investment. In any case, the number of Thai personnel shall not be less than 70 percent of the enterprise's total workforce.

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		– For production sections with fewer than 100 personnel within one enterprise, or for service sections, no specific ratio of full-time Thai personnel is required. – Any position approved for a duration of less than 6 months is not subject to the aforementioned criteria. – For highly important and specially essential production projects that do not meet the required Thai personnel ratio, approval shall be considered on a case-by-case basis by submitting the request to the Board of Investment.
The extension of the authorized period for the approved individuals	For Operational positions stationed at a workstation, the extension period is limited to no more than one year at a time, and the individual must have a minimum monthly income of no less than 30,000 Baht.	For Operational positions stationed at a workstation, the extension period will be approved based on the number of workstations specified in the promotion certificate.

The criteria for consideration of the approval of foreign personnel shall be effective as follows:
1. For projects with promotion certificates issued on or after the date of this announcement, the criteria shall be effective from October 1, 2025, onwards.
2. For projects with promotion certificates issued before the date of this announcement, the criteria shall be effective from January 1, 2026, onwards.

The draft Ministerial Regulation on governing personal income tax exemptions on capital gains from selling digital assets

The Ministry of Finance has exempted personal income tax on capital gains from selling digital assets (cryptocurrencies or token digitals) to digital asset entrepreneurs authorized by Emergency Decree on Digital Assets Business Operation B.E. 2561 (2018) from 2025 to 2029. Previously, any person receiving capital gains shall be withheld 15 percent of the gains to be calculated for the personal income tax. Also, this draft Ministerial Regulation aims to promote the investment and transform Thailand into a Digital Asset Hub. Still, juristic persons are not exempted from the corporate income tax regarding these capital gains.