

ALG & Associates Newsletter about Thailand

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Latest Law update at April 2025

Digital arrival Card, The BOI Board announces flood relief measures, Tax Deductions to Stimulate Investment in Target Industries – 2025

Topic 1

New Law Update

Latest Law Update

No.	Issuing Authority	Subject	Announcement date	Effective date
1.	Revenue Department	Notification of the Ministry of Finance (no.841) regarding Income Tax and Value Added Tax (No. 841) Subject: Designation of Organizations, Public Charities, Medical Institutions, and Educational Institutions, etc. “(1041) Lamphun Hospital Foundation”	24 Mar 2025	Assessable income for 2025 of Tax base for Apr 2025
2.	Revenue Department	Notification of the Ministry of Finance (no.841) regarding Income Tax and Value Added Tax (No. 841) Subject: Designation of Organizations, Public Charities, Medical Institutions, and Educational Institutions, etc. “(1041) Lamphun Hospital Foundation”	24 Apr 2025	7 Nov 2023
3.	Revenue Department	Regulation of the Department of Labour Protection and Welfare on Criminal Proceedings and Settlement of Offenders under the Laws on Labour Protection, Occupational Safety, Protection of Home-Based Workers, Labour Relations, and State Enterprise Labour Relations B.E. 2568 (2025)	14 Mar 2025	9 Apr 2025
4.	Revenue Department	Regulation of the Department of Labour Protection and Welfare on the Inspection of Establishments under the Occupational Safety, Health, and Work Environment Act B.E. 2554 (2011), B.E. 2568 (2025)	14 Mar 2025	10 Apr 2025
5.	Revenue Department	Regulation of the Department of Labour Protection and Welfare on the Inspection of Establishments under Labour Protection Act B.E. 2541, B.E.2568	14 Mar 2025	10 Apr 2025

1. TDAC Thailand (Thailand Digital Arrival Card)

TDAC is a digital immigration registration system for foreign travelers entering Thailand. It replaces the traditional paper forms (e.g., TM6) and aims to improve efficiency, reduce paper use, and enhance data security.

Who needs to use it:

All foreign tourists, except Thai citizens, transit passengers (not passing through immigration), and diplomatic or exempted personnel.

How to register:

1. Visit the official website: <http://tdac.immigration.go.th>
2. Fill in personal information and upload required documents
3. Review the information
4. Receive a QR Code or registration number

Good to know:

- You can register up to 3 days before your travel date
- Mandatory for arrivals from **May 1, 2025** onwards
- Keep the QR Code (printed or on your phone) to show immigration officers

2. The BOI Board announces flood relief measures: Exemption of import duties on new machinery and additional tax benefits.

According to the announcement of the Office of the Board of Investment No. Por. 7/2568 regarding guidelines for implementing measures to assist investment promoted companies affected by the floods, it demonstrates the BOI's attention and swift action to aid entrepreneurs impacted by the flood situation since 2024. The goal is to enable these entrepreneurs to quickly recover their businesses and resume operations.

Key conditions for receiving benefits:

- Applicants must be investment-promoted companies (BOI) affected by the floods since 2024.
- The establishment must be located in an area declared a disaster zone or an emergency flood relief zone only.
- Application deadlines are set as follows:
 - o Those affected before November 1, 2024, must submit their application with evidence of damage by April 30, 2025.
 - o Those affected on or after November 1, 2024, can submit their application within 6 months from the date the flood situation ends as officially announced.

Main benefits for entrepreneurs:

- **Exemption of import duties on replacement machinery:** For new machinery or used machinery from abroad (not older than 10 years from the year of manufacture to the year of import) brought in to replace machinery damaged by the floods.
- **Additional corporate income tax benefits:** If the original corporate income tax exemption benefits have not yet expired, entrepreneurs will receive an additional tax exemption limit of up to 100% of the value of the imported or acquired replacement machinery.
- **Write-off of damaged assets:** Permission to write off damaged original machinery, raw materials, and necessary materials lost or damaged by the floods without any tax liability.

Procedures and guidelines:

This announcement also specifies clear guidelines regarding project amendment requests, benefit applications, and methods for managing damaged machinery and raw materials, such as write-offs, import of replacement machinery, and the movement of assets out of the establishment in emergency cases.

In summary: These relief measures represent another commitment by the BOI to support and alleviate the hardship of entrepreneurs affected by natural disasters. This will help reduce the cost burden of business recovery and promote the overall economic recovery and sustainable growth.

Eligible entrepreneurs should promptly study this announcement in detail and submit their applications within the specified timeframe to secure the benefits they are entitled to.

3. Tax Deductions to Stimulate Investment in Target Industries – 2025

The government has issued a new Royal Decree to support the sustainable growth of the Thai economy.

On **March 20, 2025**, His Majesty the King graciously signed the **Royal Decree on the Reduction and Exemption of Taxes (No. 793)** to encourage investments by companies or juristic partnerships in industries classified as "target industries" as defined by the government.

Purpose of this law:

- To incentivize the private sector to invest in high-potential target industries
- To promote economic development in the Eastern region, such as the **Eastern Economic Corridor (EEC)**
- To support the employment of Thai nationals, particularly those with a bachelor's degree or higher
- To enhance the country's competitiveness

Who is eligible for the benefits?

- Companies or juristic partnerships operating in target industries
- Employers who pay salaries or wages to employees under the specified conditions
- Employees must:
 - Be Thai nationals
 - Hold at least a bachelor's degree

- Have at least two years of overseas work experience
- Be employed by a company in a target industry and enter Thailand for the purpose of employment between **March 21, 2025, and December 31, 2025**
- Not have worked in Thailand in the tax year they begin to claim tax reduction benefits under this Royal Decree, and must not have been considered a Thai resident under Section 41 in the two preceding years
- Be resident in Thailand in the year they claim the income tax reduction benefit under this Royal Decree

Tax Benefits Granted:

- A **50% deduction** on salary or wage expenses paid to eligible employees for income paid between **March 21, 2025, and December 31, 2029**
- A reduced **withholding tax rate**, collected at **70% of the usual rate**, for income received due to employment by the company during the same period

Additional Notes:

- These benefits **cannot be combined** with other similar deductions or exemptions
- If similar tax exemptions are available under another Royal Decree, **only one option** may be chosen

Summary:

This Royal Decree serves as a key tool for the government to stimulate economic growth through private sector support, while also enhancing the quality of the Thai workforce—especially in the Eastern region, which is a primary focus area.

4. Royal Decree Issued under the Revenue Code Regarding Tax Exemption (No. 792), B.E. 2568 (2025), contains the following key points:

Reason for the promulgation of this Royal Decree: As the Thai economy and tourism sector continue to recover from the impact of the Coronavirus Disease 2019 (COVID-19) pandemic, it is crucial to promote and support tourism and the organization of training and seminars in secondary tourism provinces and other tourism areas within the country. This will help stimulate the national economy, boost consumption, create employment opportunities, and encourage the use of electronic tax systems. Therefore, it has been deemed necessary to exempt personal income tax for individuals who incur expenses for services or accommodation in secondary tourism provinces or other designated tourism areas, as announced by the Director-General in consultation with the Ministry of Tourism and Sports. Additionally, companies or juristic partnerships will also be exempt from income tax for expenses related to organizing domestic training or seminars for their employees. These exemptions will be applicable for expenses incurred between 1 May 2024 and 30 November 2024. As a result, this Royal Decree has been enacted.

■ 執筆弁護士

担当分野

タイ労働法・タイ労働税法・日タイ税務・
国際税務・タイ税務調査など
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▶ 弁護士法人ALG&Associatesのタイ法務サイト



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