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Latest Law update at May 2025

Announce of the Board of Investment No. 2/2568 Measure to Promote the Use of Renewable Energy through the Installation of Electricity Generation Systems, Announcement of the Board of Investment No. Sor 4/2568 Subject: Amendment of Promoted Business Activities in the Materials Industry with Greenhouse Gas Emissions,

Topic 1

New Law Update

Latest Law Update

No.	Issuing Authority	Subject	Announcement date	Effective date
1.	Revenue Department	Notification of the Director-General of the Revenue Department regarding the list of qualified research and development service providers in technology and innovation (No. 305): addition of new R&D service providers — No. (783) Research and Development Department, GRD Co., Ltd., and No. (784) Research and Development Division, Thai Jess Co., Ltd.	11 Apr 2025	11 Nov 2024 for (783) 13 Jan 2025 for (784)
2.	Revenue Department	Notification of the Director-General of the Revenue Department on Income Tax (No. 456) regarding the determination of criteria, methods, and conditions for income tax exemption on expenses incurred for domestic travel or training seminars, and the designation of additional areas beyond the secondary tourist provinces.	10 Apr 2025	1 May 2025
3.	Revenue Department	Notification of the Director-General of the Revenue Department on Income Tax (No. 457) regarding the determination of qualifications, criteria, methods, and conditions for acting as a withholding tax agent and remitting the withheld income tax on behalf of the income payer.	11 Apr 2025	25 Apr 2025
4.	Revenue Department	Notification of the Ministry of Finance regarding the extension of the deadline for filing tax returns and paying or remitting taxes for taxpayers or tax remitters in disaster-affected areas (No. 10), dated April 25, B.E. 2568 (2025).	25 Apr 2025	25 Apr 2025
5.	Board of Investment (BOI)	Notification of the Board of Investment No. Sor 4/2568 re: Amendment of business types in the greenhouse gas emitting materials industry	9 Apr 2025	9 Apr 2025

No.	Issuing Authority	Subject	Announcement date	Effective date
6.	Board of Investment (BOI)	Notification of the Board of Investment No. 2/2568 re: Amendment of measures to improve efficiency in the use of renewable energy by installing a power generation system according to the Board of Investment Announcement No. 15/2022	9 Apr 2025	9 Apr 2025
7.	Board of Investment (BOI)	Prime Minister's order No. 1/2568 re: Appointment of qualified persons as members of the Board of Investment 2025	29 Apr 2025	29 Apr 2024
8.	Custom Department	Customs Department Notification regarding the criteria, methods, and conditions for the approval of establishment, operation, termination, suspension, and revocation of licenses for the establishment and operation of duty-free zones for art galleries, as well as customs procedures applicable to such duty-free zones.	27 Mar 2025	27 Mar 2025
9.	Custom Department	Customs Department Notification regarding the determination of customs values for wood products as a basis for calculating export duties.	25 Apr 2025	1 May 2025
10.	Custom Department	Ministerial Regulation regarding Prescribing Customs Checkpoints and Border Checkpoints (No. 10), B.E. 2568 (2025)	9 Apr 2025	6 May 2019
11.	Custom Department	Customs Department Notification regarding Electronic Customs Procedures for Cross-Border Transit (No. 2).	17 Apr 2025	17 Apr 2025
12.	Custom Department	Customs Department Notification regarding Customs Department Notification No. 73/2568 regarding the criteria and procedures for customs duty exemption for machinery and parts used to replace or repair damage caused by the 2024 flood disaster.	25 Apr 2025	26 Feb 2025
13.	Bank of Thailand	Notification of Bank of Thailand No.10/2025 regarding the temporary relaxation of regulatory criteria for housing loans and other loans related to housing loans provided by financial institutions and specialized financial institutions.	24 Apr 2025	25 Apr 2025
14.	Ministry of digital economy and society	Notification of the National Digital Economy and Society Commission regarding the definition of digital workforce.	20 Mar 2025	14 May 2025
15.	Ministry of digital economy and society	Notification of the Personal Data Protection Committee regarding the criteria for considering the issuance of administrative fines by the Expert Committee, B.E. 2568 (2025).	10 Apr 2025	25 Apr 2025
16.	Department of energy	Notification of the Ministry of Energy regarding the timeframe, criteria, methods, and conditions for selecting members of the Energy Regulatory Commission, B.E. 2568 (2025).	22 Apr 2025	26 Apr 2025

1. Measure to Promote the Use of Renewable Energy through the Installation of Electricity Generation Systems (Announce of the Board of Investment No. 2/2568)

Objective

This measure aims to support the enhancement of efficiency in the use of renewable energy, with a focus on the installation of modern and high-performance electricity generation systems. It is designed to align with the country's energy policy and contribute concretely to the reduction of greenhouse gas emissions.

Investment Valuation

The investment covered under this measure includes machinery, equipment, installation and mounting structure costs, as follows:

1. PV Module
2. inverters
3. Transformers
4. Power distribution systems, control systems, monitoring systems, safety systems, weather stations, and solar panel cleaning systems
5. Battery energy storage systems (BESS) and inverters for the Battery Energy Storage System (BESS)

Tax Incentives

1. Installation of Solar Power Generation Systems

- For investments in items 1 to 4:

The total investment value, including installation and mounting structure, must **not exceed 30 million baht per megawatt** of electricity generation capacity.

- For investments in items 1 to 5:

The total investment value, including installation and mounting structure, must **not exceed 40 million baht per megawatt** of electricity generation capacity.

2. Installation of Solar Power Generation Systems Combined with Other Renewable Energy Sources (e.g., Wind Energy)

- For investments only in item 5 (BESS and the inverters):

The investment value must **not exceed 12 million baht per megawatt** of electricity generation capacity.

Effective Date

This measure applies to applications submitted **from April 9, 2025 onwards**.

2. Announcement of the Board of Investment No. Sor 4/2568 Subject: Amendment of Promoted Business Activities in the Materials Industry with Greenhouse Gas Emissions

The Board of Investment (BOI) has issued an announcement to revise the list of promoted business activities by canceling items 5.2.2.3 and 5.2.5 from the previous Announcement No. 9/2565. This revision aims to encourage entrepreneurs in the materials industry to invest and adapt to changing consumer preferences, both domestically and internationally, which increasingly emphasize environmental friendliness, and to enhance their competitiveness in the global market. The revisions are as follows:

Business type 5.2.2.3

Before revise:

Manufacturing ceramic products (*excluding earthenware and ceramic tiles*)

Conditions: Must include forming, firing, and/or drying processes.

Incentives: Category B

Revised:

Manufacturing ceramic products

Conditions:

- 1) The process must include forming, firing, and/or drying.
- 2) The production of ceramic products in the **Earthenware** and **ceramic tiles** categories is **not eligible for promotion** in the case of **new investment projects**. However, **existing operations** may apply for rights and benefits under the **Smart and Sustainable Industry** measures, specifically for reducing environmental impact through **greenhouse gas emission reduction**.

Incentives: Category B

Business type 5.2.5

Before revise:

Manufacturing construction materials and prestressed concrete products for public infrastructure.

Conditions: The business must be located **only** in the **Southern Border Provinces** or **Border Special Economic Development Zones**.

Incentives: Category A2

Revised:

Manufacturing construction materials and prestressed concrete products for public infrastructure.

Conditions:

- 1) The business must be located **only** in the **Southern Border Provinces** or **Border Special Economic Development Zones**.
- 2) In the case of **existing businesses** located **outside** the Southern Border Provinces and Border Special Economic Development Zones, they may still apply for **rights and benefits** under the **Smart and**

Sustainable Industry measures, specifically for reducing environmental impact through the reduction of greenhouse gas emissions.

Incentives: Category A2

■ 執筆弁護士

執筆担当

タイ労働法・タイ商標法・日タイ税務・
国際税務・タイ税務調査など

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Takuma Kawasaki



▶ 弁護士法人ALG&Associatesのタイ法務サイト



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