

ALG & Associates Newsletter about Thailand

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Latest Law update at June 2025

Amendment to the List of Promoted Business Activities, Announcement of the Board of Investment No. 3/2568, Amendment to the Measures for Improving Efficiency in the Use of Renewable Energy, Exemption and Reduction of Customs Duties for Goods Originating from Japan

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 Re: Income Tax and Value Added Tax (No. 843) Subject: Specification of Organizations, Public Charitable Institutions, Medical Facilities, and Educational Institutions, etc. “(1042) Baan Sutthawat Foundation”	25 Apr 2025	For Income of 2025 or Tax base VAT at Apr 2025
2.	Revenue Department	Notification of the Ministry of Finance Re: Income Tax and Value Added Tax (No. 844) Subject: Specification of Organizations, Public Charitable Institutions, Medical Facilities, and Educational Institutions, etc. “(1043) Federation of Organic Agriculture Foundation under the Royal Patronage of Her Royal Highness Princess Maha Chakri Sirindhorn (F.O.A.F.)”	25 Apr 2025	For Income of 2025 or Tax base VAT at Apr 2025
3.	Revenue Department	Royal Decree Issued under the Revenue Code Regarding Tax Exemption (No. 796), B.E. 2568 (2025) Exempting corporate income tax for companies or juristic partnerships on income received as government subsidies under the project to upgrade large-scale farming with modern agriculture and market connectivity.	25 May 2025	27 May 2025
4.	Revenue Department	Royal Decree Issued under the Revenue Code Regarding Tax Rate Reduction (No. 797), B.E. 2568 (2025) Tax Measures to Promote Investment in Special Economic Zones	2 Jun 2025	5 Jun 2025
5.	Revenue Department	Notification of the Ministry of Finance Subject: Specification of Organizations, Public Charitable Institutions, Medical Facilities, and Educational Institutions, etc. Amendment of the name of Foundation No. (37) from “(37) Field Marshal P. Pibulsongkram Foundation” to “(37) Field Marshal P. and Thanpuying Laleat Pibulsongkram Foundation”	13 May 2025	15 Aug 2025

No.	Issuing Authority	Subject	Announcement date	Effective date
6.	Revenue Department	Notification of the Director-General of the Revenue Department on Income Tax (No. 458) Subject: Prescribing Criteria, Methods, and Conditions for Income Tax Exemption for Investments in Thai Sustainable Investment Funds	24 Jun 2025	21 Nov 2023
7.	Board of Investment (BOI)	Pri Notification of the Board of Investment No. Sor 5/2568 Amendment to the List of Promoted Business Activities under the Announcement of the Board of Investment No. 9/2565	5 Jun 2025	5 Jun 2025
8.	Board of Investment (BOI)	Notification of the Board of Investment No. Por 8/2568 Criteria for the Approval of Foreign Personnel Positions, Appointment of Foreign Personnel to Approved Positions, and Extension of the Duration of Positions and Individuals under Sections 25 and 26	5 Jun 2025	5 Jun 2025
9.	Board of Investment (BOI)	Notification of the Board of Investment No. 3/2568 Amendment to the Measures for Improving the Efficiency of Renewable Energy Utilization under the Announcement of the Board of Investment No. 15/2565	5 Jun 2025	5 Jun 2025
10.	Board of Investment (BOI)	Notification of the Board of Investment No. 4/2568 Amendment to the Announcement of the Board of Investment No. 8/2565	5 Jun 2025	5 Jun 2025
11.	Board of Investment (BOI)	Notification of the Board of Investment No. 5/2568 Measures to Improve the Efficiency of Small and Medium Enterprises (SMEs)	5 Jun 2025	5 Jun 2025
12.	Board of Investment (BOI)	Board of Investment order No. 1/2568 Amendment to the Order of the Board of Investment No. 2/2566	5 Jun 2025	5 Jun 2025
13.	Board of Investment (BOI)	Notification of the Board of Investment No. Sor 6/2568 Investment Promotion Measures for Tourism Businesses in Secondary Cities	5 Jun 2025	5 Jun 2025
14.	Custom Department	Notification of the Ministry of Finance Re: Exemption and Reduction of Customs Duties for Goods Originating from Japan (No. 2)	30 May 2025	30 May 2025
15.	Custom Department	Customs Department Notification Subject: Criteria and Procedures for the Exemption and Reduction of Customs Duties for Goods Originating from Japan	30 May 2025	30 May 2025
16.	Custom Department	Customs Department Notification Subject: Customs Procedures for Electronic Transit (No. 3)	9 Jun 2025	9 Jun 2025
17.	Custom Department	Notification of the Ministry of Finance Subject: Exemption and Reduction of Customs Duties under the ASEAN - Australia - New Zealand Free Trade Area (No. 2)	18 Jun 2025	1 Oct 2025
18.	Immigration Department	Immigration Bureau Order No. 106/2025 Procedures for Submitting Information of Foreign Nationals Entering or Leaving the Kingdom (Form TM.6) via Electronic Means (Thailand Digital Arrival Card: TDAC)	22 May 2025	1 May 2025

No.	Issuing Authority	Subject	Announcement date	Effective date
19.	Revenue Department	Notification of the Ministry of Energy Re: Testing, Inspection, and Maintenance of Natural Gas Pipeline Transportation Systems, B.E. 2568 (2025)	18 Apr 2025	19 Apr 2025
20.	Revenue Department	Notification of the Ministry of Energy Re: Preparation of Environmental Reports and Compliance Reports on Measures for the Onshore Natural Gas Pipeline Transportation System Project, B.E. 2568 (2025)	18 Apr 2025	19 Apr 2025
21.	Revenue Department	Notification of the Ministry of Energy Re: Criteria and Procedures for Preparing an Implementation Plan and a Restoration Action Plan for the Permanent Decommissioning of the Natural Gas Pipeline Transportation System, B.E. 2568 (2025)	18 Apr 2025	19 Apr 2025

Topic 2	Interesting News
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1. Amendment to the List of Promoted Business Activities

Objectives

- 1) To promote investment in industries that are vital to national development, focusing on businesses that can add value to the Thai economy.
- 2) To drive the adoption of modern technology in the manufacturing sector to enhance efficiency and modernization.
- 3) To develop the supply chain so that Thailand's export-oriented production is internationally recognized and yields maximum national benefits.
- 4) To support the rapid expansion of the **Data Center** business, particularly new and emerging business models.
- 5) To promote Thailand as a **Digital Hub** of the ASEAN region.

Amended Sections

In accordance with **Item 1 of the Board of Investment Announcement No. 5/2568**, the following categories have been amended:

- 1) Category 3: Machinery and Automotive Industry
- 2) Category 4: Electrical Appliances and Electronics Industry
- 3) Category 5: Metal and Materials Industry
- 4) Category 7: Public Utilities
- 5) Category 8: Digital Industry
- 6) Category 9: Creative Industry

Discontinued Promotion

Investment promotion for **Type 5.4.10 – Metal Cutting Business** will be discontinued.

Effective Date

This measure shall apply to promotion applications submitted from **July 1, 2025** onward.

2. Announcement of the Board of Investment No. 3/2568

Amendment to the Measures for Improving Efficiency in the Use of Renewable Energy

Objective

To promote investment in the use of renewable energy in a more appropriate and effective manner.

Exclusion from Promotion

Investment promotion shall not be granted for the installation of solar power generation systems.

Amendment of Measure Conditions

The amended measure is the measure for improving efficiency in energy saving, renewable energy usage, or environmental impact reduction.

- Previous condition: Investment in machinery modification was required to incorporate renewable energy usage in business operations at the proportion specified by the Office, relative to total energy consumption.
- New condition: Investment in machinery modification is still required, but the use of renewable energy must exclude the installation of solar power generation systems, and must meet the proportion specified by the Office, relative to total energy consumption.

Effective Date

This measure shall apply to promotion applications submitted from July 1, 2025 onward.

3. Tax Measure to Promote Investment in Special Economic Zones

Objective

This measure aims to reduce the tax rate for companies or juristic partnerships that have their place of business located in a Special Economic Zone.

Tax Incentives

A reduced corporate income tax rate of **10% of net profits** shall be applied, limited to income derived from the **manufacture of goods within** the Special Economic Zone or **services provided and utilized** within the Special Economic Zone, for a period of **10 accounting periods**.

Eligibility Criteria

1. Must register for the rights as a company or juristic partnership located in a Special Economic Zone.
2. Must have a place of business located in a Special Economic Zone.
3. Must **not** be receiving corporate income tax exemption under the BOI (Board of Investment).
4. Must **not** be utilizing the reduced tax rate under **Section 6 or Section 7 of Royal Decree No. 530**.
5. Must **not** be utilizing the reduced tax rate under **Section 4 of Royal Decree No. 591 or Section 4 of Royal Decree No. 693**.
6. Must maintain **separate accounting records** for activities that are and are not entitled to tax incentives within the Special Economic Zone.

Effective Date

This measure shall be effective from **June 3, 2025** onwards.

4. Exemption and Reduction of Customs Duties for Goods Originating from Japan (No. 2)

Objective

To comply with the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership.

Content

To grant exemption or reduction of customs duties for goods originating from Japan under the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership:

1. **For goods under Tariff Schedule 1** imported by automobile manufacturers for vehicle assembly, the required documents are:
 1. Certificate of Origin (CO), which may be in electronic or paper format.
 2. A certificate issued by the Ministry of Industry indicating the entitlement to tax benefits under the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership.
2. **For goods under Tariff Schedule 2**, the required documents are:
 1. Certificate of Origin (CO), which may be in electronic or paper format.
 2. A certificate issued by the Department of Foreign Trade indicating the entitlement to tax exemption under the quota-based tariff privileges in accordance with the Agreement.
3. **For goods with a CIF (Cost, Insurance, and Freight) value not exceeding USD 200**, the Certificate of Origin is not required. However, an application for exemption and reduction of customs duties must be submitted to the Customs Department.

Effective Date

This notification shall be effective from 2 June 2025 onwards.

■ 執筆者弁護士

執筆者

タイ労働法・タイ商税法・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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