

ALG & Associates Newsletter about Thailand

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Latest Law update at July 2025

Notification of Minimum Wage Rates (No. 14), Act on the Establishment of the Tax Court and the Tax Litigation Procedure (No. 3), B.E. 2568 (2025), Clarification of the Office of the Board of Investment

Topic 1	New Law Update
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Latest Law Update

No.	Issuing Authority	Subject	Announcement date	Effective date
1.	Revenue Department	Notification of the Director-General of the Revenue Department on Income Tax (No. 459) Subject: Prescribing Qualifications, Criteria, Methods, and Conditions for Acting as a Withholding Tax Agent and Remitting Withholding Income Tax on Behalf of the Payer	1 Jul 2025	1 Jul 2025
2.	Revenue Department	Notification of the Ministry of Finance Regarding Income Tax and Value Added Tax (No. 846): Specification of Organizations, Charitable Institutions, Medical Institutions, and Educational Institutions, etc. Change of the name of Foundation No. (622) from “(622) Habitat for Humanity Thailand Foundation” to “(622) Foundation for Housing and Community for Sustainability”	30 May 2025	2 Jul 2025
3.	Revenue Department	Notification of the Ministry of Finance Regarding Income Tax and Value Added Tax (No. 847): Specification of Organizations, Charitable Institutions, Medical Institutions, and Educational Institutions, etc. “(1044) Thai Ruam Jai Foundation”	23 Jun 2025	For Income of 2025 or Tax base VAT at Jun 2025
4.	Board of Investment (BOI)	Clarification of the Office of the Board of Investment Subject: Investment Promotion for Vehicle Parts Manufacturing Business	14 Jul 2025	14 Jul 2025
5.	Custom Department	Customs Department Notification Subject: Subject: Customs Procedures for Urgent Land Shipments (No. 4)	7 Jul 2025	7 Jul 2025

1. Notification of Minimum Wage Rates (No. 14)**Objective:**

The Wage Committee held a meeting to deliberate on the current wage rates and deemed it appropriate to revise the minimum wage to reflect the current economic conditions of society.

Key Revisions:

- 1. Minimum wage of 400 Baht per day applies to:**
 - (1) Hotel businesses under the Hotel Act, specifically types 2, 3, and 4, in all provinces
 - (2) Service establishments under the Entertainment Venue Act, in all provinces
 - (3) The areas of Bangkok, Chachoengsao, Chonburi, Phuket, Rayong, and Surat Thani (Ko Samui District only)
- 2. Minimum wage of 380 Baht per day applies to:**
 - o Chiang Mai Province (Mueang Chiang Mai District only)
 - o Songkhla Province (Hat Yai District only)
- 3. Minimum wage of 372 Baht per day applies to:**
 - o Nakhon Pathom, Nonthaburi, Pathum Thani, Samut Prakan, and Samut Sakhon
- 4. Minimum wage of 359 Baht per day applies to:**
 - o Nakhon Ratchasima
- 5. Minimum wage of 358 Baht per day applies to:**
 - o Samut Songkhram
- 6. Minimum wage of 357 Baht per day applies to:**
 - o Khon Kaen, Chiang Mai (excluding Mueang Chiang Mai District), Prachinburi, Phra Nakhon Si Ayutthaya, and Saraburi
- 7. Minimum wage of 356 Baht per day applies to:**
 - o Lopburi
- 8. Minimum wage of 355 Baht per day applies to:**
 - o Nakhon Nayok, Suphan Buri, and Nong Khai
- 9. Minimum wage of 354 Baht per day applies to:**
 - o Krabi and Trat
- 10. Minimum wage of 352 Baht per day applies to:**
 - o Kanchanaburi, Chanthaburi, Chiang Rai, Tak, Nakhon Phanom, Buri Ram, Prachuap Khiri Khan, Phang Nga, Phitsanulok, Mukdahan, Sakon Nakhon, Songkhla (excluding Hat Yai District), Sa Kaeo, Surat Thani (excluding Ko Samui District), and Ubon Ratchathani
- 11. Minimum wage of 351 Baht per day applies to:**
 - o Chumphon, Phetchaburi, and Surin
- 12. Minimum wage of 350 Baht per day applies to:**
 - o Nakhon Sawan, Yasothorn, and Lamphun
- 13. Minimum wage of 349 Baht per day applies to:**
 - o Kalasin, Nakhon Si Thammarat, Bueng Kan, Phetchabun, and Roi Et
- 14. Minimum wage of 348 Baht per day applies to:**
 - o Chai Nat, Chaiyaphum, Phatthalung, Sing Buri, and Ang Thong

15. Minimum wage of 347 Baht per day applies to:

- o Kamphaeng Phet, Phichit, Maha Sarakham, Mae Hong Son, Ranong, Ratchaburi, Lampang, Loei, Si Sa Ket, Satun, Sukhothai, Nong Bua Lam Phu, Amnat Charoen, Udon Thani, Uttaradit, and Uthai Thani

16. Minimum wage of 345 Baht per day applies to:

- o Trang, Nan, Phayao, and Phrae

17. Minimum wage of 337 Baht per day applies to:

- o Narathiwat, Pattani, and Yala

Effective Date:

This announcement shall come into force from 1 July 2025.

2. Act on the Establishment of the Tax Court and the Tax Litigation Procedure (No. 3), B.E. 2568 (2025)

Objective:

To empower the Tax Court to adjudicate criminal cases under tax-related laws.

Key Amendments:

The Tax Court shall have the authority to adjudicate criminal cases under the following tax laws:

1. Offenses under the Revenue Code
2. Offenses under the Customs Law
3. Offenses under the Excise Tax Law, except cases under the jurisdiction of the Juvenile and Family Court
4. Offenses arising from a single act that violates multiple laws, if one of the offenses falls under the jurisdiction of the Tax Court, the Court shall also have jurisdiction over the other offenses

Effective Date:

This Act shall come into force on 24 November 2025.

3. Clarification of the Office of the Board of Investment

Subject: Investment Promotion for Vehicle Parts Manufacturing Business

Objective:

To provide clarity on the investment promotion criteria for business category 3.5 – Vehicle Parts Manufacturing, in accordance with the Announcement of the Board of Investment No. 9/2565.

Products Eligible for Promotion:

1. Production of lead-acid batteries (Lead-Acid Battery) is not eligible for promotion.
2. Only major components of vehicle systems are eligible; minor parts are excluded.

Guidelines for Consideration of the Manufacturing Process:

The manufacturing process must involve essential procedures such as forming and/or assembling and/or welding. The process must not be a simple or basic operation.

1. In the case of forming – raw materials must be transformed into products, including machining processes that shape and finish the material's surface using cutting tools to meet specified shapes and surface characteristics.

2. In the case of assembling – the process must involve assembling or welding two or more components or raw materials using appropriate technology. It must not rely solely on hand tools or manual labor.

■ 執筆者紹介

執筆分野

タイ労働法・タイ税法・日タイ税務・
国際税務・タイ税務調査など

バンコクオフィス 所長 弁護士 川村 勘
Takuma Kawasaki



▶ 弁護士法人ALG&Associatesのタイ法務サイト



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本ニュースレターに関するお問い合わせは、下記をお願いいたします。

弁護士法人ALG&Associates

東京本部

〒163-1308 東京都新宿区西新宿6-5-1 新宿アイランドタワー 8F
(東京弁護士会所属)

【連絡先】TEL.03-6258-1690 MAIL.alg-tyohonbu@avance-lg.com

バンコクオフィス

246 Times Square building, 11 Floor, Room 11-04A,
Sukhumvit Rd., Klongtoey, Klongtoey, Bangkok 10110

【連絡先】TEL.+66-2-254-5799 MAIL.info@alg-asean.com

各法律事務所

宇都宮・埼玉・千葉・横浜・名古屋・大阪・神戸・姫路・広島・福岡・バンコク（タイ）

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配信希望メールアドレス rooma@avance-lg.com

お手紙をおかけしますが、あらかじめrooma@avance-lg.comのメールを受信できるように、設定をお願いいたします。