



## **List of Brochures & Newsletters**

September 2026

## INTRODUCTION TO OUR PUBLICATIONS

### 1. **L&P Newsletters [NL]**

Our newsletters are regularly distributed publications aiming to keep you up to date with the latest legal developments in Asia. Newsletters are covering various topics which might be of interest not only to our clients but to others investing in Asia as well.

### 2. **L&P Brochures [BR]**

After many years of experience with counselling and managing companies investing in Asia and working together with public authorities, we have outlined the collected information in our brochures. Each brochure contains in-depth information about one major topic and points out important facts that have to be taken into consideration before entering the Asian market.

### 3. **L&P Publications [PUB]**

Apart from our newsletters and brochures, we regularly write articles that are published in international legal and tax magazines and journals.

### 4. **L&P Books**

Further to our publications on our website, we have also published books on national law and tax.

**All books can be ordered directly from the publisher via the above links or via various online shops, including [www.amazon.de](http://www.amazon.de) and [www.amazon.com](http://www.amazon.com).**

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| BR   | 041 | EN       | <a href="#">Debt Collection in Germany Thailand and Hong Kong</a> (34 pages)                                                       | Sep. 2026     |
| BR   | 041 | DE       | <a href="#">Forderungsbeitreibung in Deutschland, Thailand und Hongkong</a> (35 pages)                                             | Sep. 2026     |
| NL   | 266 | DE       | <a href="#">Remote Work - Betriebsstätte nach dem neuen OECD-Kommentar 2025 und die Praxis in Thailand</a> (5 pages)               | Apr. 2026     |
| NL   | 250 | EN       | <a href="#">The EU ECOFIN blacklist of non-cooperative jurisdictions and its implications</a> (3 pages)                            | Mar. 2026     |
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| NL   | 108 | DE       | <a href="#">Zollfreier Handel innerhalb von ASEAN und den Nachbarländern</a> (10 pages)                                            | Nov. 2025     |
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| NL   | 222 | DE       | <a href="#">Die unfreiwillige, aber steuerpflichtige Betriebsstätte im Ausland – Leitfaden zur Vermeidung</a> (5 pages)            | Nov. 2025     |
| NL   | 237 | DE       | <a href="#">Lizenzgebühren innerhalb des Konzerns</a> (6 pages)                                                                    | Nov. 2025     |
| NL   | 246 | DE       | <a href="#">Definitionen relevanter Unternehmenskennzahlen</a> (10 pages)                                                          | Nov. 2025     |
| BR   | 072 | DE       | <a href="#">Probleme bei internationalen Lizenzen und Trademarks</a> (35 pages)                                                    | Sep. 2025     |
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| NL   | 062 | EN       | <a href="#">Demand Guarantees and Unfair Calling of Guarantees</a> (5 pages)                                                       | Sep. 2025     |
| BR   | 051 | EN       | <a href="#">International Arbitration and Commercial Mediation</a> (57 pages)                                                      | Aug. 2025     |
| NL   | 236 | EN       | <a href="#">The right clause for worldwide container shipping</a> (5 pages)                                                        | Jul. 2025     |
| NL   | 236 | DE       | <a href="#">Die richtige Klausel für die weltweite Container-verschiffung</a> (5 pages)                                            | Jul. 2025     |
| BR   | 077 | DE       | <a href="#">Advance Ruling in Deutschland und Österreich</a> (14 pages)                                                            | Jul. 2025     |

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| NL   | 119 | EN       | <a href="#">Force Majeure and Hardship Clauses in International Contracts</a> (11 pages)                                       | Jul. 2025     |
| BR   | 013 | DE       | <a href="#">Das UN-Kaufrecht (CISG)</a> (66 pages)                                                                             | Jun. 2025     |
| BR   | 042 | DE       | <a href="#">Forderungssicherung im internationalen Geschäftsverkehr</a> (56 pages)                                             | Jun. 2025     |
| NL   | 263 | DE       | <a href="#">Die verschiedenen Kapitalbegriffe im Überblick</a> (5 pages)                                                       | Mar. 2025     |
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| NL   | 241 | DE       | <a href="#">Deutsche Erbschafts- und Schenkungsteuer für Expats</a> (12 pages)                                                 | Aug. 2024     |
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| NL   | 094 | DE       | <a href="#">Steuerfolgen bei Auslandsentsendung</a> (13 pages)                                                                 | Nov. 2023     |
| NL   | 093 | EN       | <a href="#">Synopsis on Transfer Pricing in Hong Kong, Thailand and Vietnam</a> (9 pages)                                      | Aug. 2023     |
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| BR   | 023 | EN       | <a href="#">The Role of International Institutions in Global Trade</a> (29 pages)                                              | Jan. 2023     |
| NL   | 041 | DE       | <a href="#">Betriebsstätte im Ausland: Entstehung und steuerliche Konsequenzen</a> (7 pages)                                   | Jul. 2022     |
| BR   | 071 | EN       | <a href="#">The OECD's Transfer Pricing Methods</a> (21 pages)                                                                 | Jul. 2022     |
| NL   | 238 | DE       | <a href="#">Quellensteuer auf Know-how am Beispiel des DBA Deutschland-China</a> (9 pages)                                     | Jul. 2022     |
| NL   | 230 | DE       | <a href="#">Anrechnung chinesischer Quellensteuer aus Dividendenzahlungen auf die deutsche Kapitalertragsteuer</a> (12 pages)  | May 2022      |
| NL   | 114 | DE       | <a href="#">Bundesfinanzministerium - Mitteilungspflichten bei Auslandsbeziehungen</a> (14 pages)                              | Apr. 2022     |

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| NL   | 116 | DE       | <a href="#">Internationale Vertragsgestaltung unter Berücksichtigung des Internationalen Privatrechts</a> (16 pages)                                                  | Aug. 2021     |
| NL   | 225 | DE       | <a href="#">Fallbeispiel zur internationalen Vertragsgestaltung</a> (4 pages)                                                                                         | Feb. 2021     |
| PUB  |     | DE       | <a href="#">Forderungssicherung im internationalen Geschäft</a> (3 pages)                                                                                             | Nov. 2020     |
| NL   | 102 | EN       | <a href="#">Advantages of applying the United Nation Convention on Contracts for the International Sale of Goods (CISG) in General Terms and Conditions</a> (5 pages) | Mar. 2020     |
| NL   | 055 | EN       | <a href="#">International Trade Terms (INCOTERMS)</a> (8 pages)                                                                                                       | Feb. 2020     |
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| BR   | 031 | DE       | <a href="#">Doppelbesteuerungsabkommen Deutschland – Thailand – Hongkong im Vergleich</a> (54 pages)                                                                  | Oct. 2019     |
| BR   | 052 | EN       | <a href="#">Personal Income Tax for Expatriates working in Hong Kong, Germany and China</a> (21 pages)                                                                | Jan. 2019     |

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| NL   | 261 | EN       | <a href="#">Employee Welfare Fund</a> (4 pages)                                                                               | Sep. 2026     |
| NL   | 266 | DE       | <a href="#">Remote Work - Betriebsstätte nach dem neuen OECD-Kommentar 2025 und die Praxis in Thailand</a> (5 pages)          | Apr. 2026     |
| BR   | 040 | EN       | <a href="#">Taxation of Expatriates in Thailand</a> (12 pages)                                                                | Feb. 2026     |
| NL   | 057 | EN       | <a href="#">The Thai Social Security System</a> (5 pages)                                                                     | Feb. 2026     |
| NL   | 030 | EN       | <a href="#">Real Estate Transactions and Tax in Thailand</a> (4 pages)                                                        | Jan. 2026     |
| NL   | 014 | EN       | <a href="#">Retention of Title and Other Securities in Thailand</a> (5 pages)                                                 | Jan. 2026     |
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| NL   | 264 | EN       | <a href="#">VAT on Drop Shipping in Thailand</a> (5 pages)                                                                    | Dec. 2025     |
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| NL   | 001 | EN       | <a href="#">Who Requires A Foreign Business License In Thailand</a> (8 pages)                                                 | Oct. 2025     |
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| NL   | 069 | EN       | <a href="#">Withholding Tax on Dividends in Thailand</a> (4 pages)                                                            | Aug. 2025     |
| NL   | 136 | EN       | <a href="#">The Residence Permit in Thailand Application and Procedure</a> (5 pages)                                          | Aug. 2025     |
| NL   | 072 | EN       | <a href="#">Taxation of Capital Gains from the Sale of Shares in a Thai Co., a Listed Co., or a Foreign Co.</a> (5 pages)     | Aug. 2025     |
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| NL   | 214 | DE       | <a href="#">Automobilzulieferer in Thailand und Vietnam: Rechtliche Rahmenbedingungen für Produktion und Export</a> (8 pages) | Aug. 2025     |
| NL   | 011 | EN       | <a href="#">90 Days Reporting for Foreigners in Thailand</a> (6 pages)                                                        | Aug. 2025     |

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| NL   | 005 | EN       | <a href="#">Withholding Tax Certificate and Foreign Currency Invoices in Thailand</a> (4 pages)                             | Aug. 2025     |
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| BR   | 008 | DE       | <a href="#">Management in Thailand</a> (24 pages)                                                                           | Aug. 2025     |
| BR   | 016 | EN       | <a href="#">Thailand's Intellectual Property and International Trade Court</a> (9 pages)                                    | Jul. 2025     |
| NL   | 042 | DE       | <a href="#">Validity of Clauses in International Contracts</a> (6 pages)                                                    | Jul. 2025     |
| NL   | 084 | DE       | <a href="#">Service-Betriebsstätte durch Erbringung von Services / Leistungen von kurzer Dauer</a> (5 pages)                | Jul. 2025     |
| NL   | 227 | EN       | <a href="#">VAT on Digital Services in Thailand</a> (3 pages)                                                               | Jul. 2025     |
| NL   | 009 | EN       | <a href="#">Liquidation of a Thai Company</a> (6 pages)                                                                     | Jun. 2025     |
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| NL   | 218 | EN       | <a href="#">Safety Officers under Thai Law</a> (6 pages)                                                                    | Jun. 2025     |
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| NL   | 235 | EN       | <a href="#">Secondment to Thailand</a> (5 pages)                                                                            | May 2025      |
| NL   | 235 | DE       | <a href="#">Entsendung nach Thailand</a> (6 pages)                                                                          | May 2025      |
| NL   | 195 | EN       | <a href="#">Transfer Pricing in Thailand</a> (8 pages)                                                                      | May 2025      |
| BR   | 001 | EN       | <a href="#">How to set up a Company in Thailand</a> (26 pages)                                                              | May 2025      |
| BR   | 001 | DE       | <a href="#">Gesellschaftsgründungen in Thailand</a> (29 pages)                                                              | May 2025      |
| NL   | 006 | EN       | <a href="#">"Cross-Shareholding" and Taxation of Dividends in Thailand</a> (4 pages)                                        | May 2025      |
| NL   | 006 | DE       | <a href="#">Dividendenbesteuerung und "Cross-Shareholding" in Thailand</a> (4 pages)                                        | May 2025      |

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| BR   | 011 | EN       | <a href="#">Visa and Work Permit Regulations in Thailand</a><br>(21 pages)                                     | Mar. 2025     |
| NL   | 003 | EN       | <a href="#">The Withholding Tax System in Thailand</a><br>(7 pages)                                            | Jan. 2025     |
| NL   | 045 | EN       | <a href="#">BOI Promotion: Trade and Investment Support Office (TISO)</a> (4 pages)                            | Aug. 2024     |
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| BR   | 007 | DE       | <a href="#">Steuerinformation Thailand/ Deutschland</a> (145 pages)                                            | May 2024      |
| NL   | 219 | EN       | <a href="#">Investment Promotion for International Business Centers (IBC)</a> (5 pages)                        | Mar. 2024     |
| NL   | 002 | EN       | <a href="#">The Value Added Tax (VAT) System in Thailand</a><br>(6 pages)                                      | Feb. 2024     |
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| NL   | 244 | EN       | <a href="#">Taxation of Foreign Dividends under Thai Law</a><br>(6 pages)                                      | Nov. 2023     |
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| BR   | 010 | DE       | <a href="#">Der thailändische Civil and Commercial Code im Überblick</a> (33 pages)                            | Apr. 2022     |
| BR   | 012 | EN       | <a href="#">Protection of Patents and Trademarks in Thailand</a> (20 pages)                                    | Mar. 2022     |
| BR   | 018 | DE       | <a href="#">Der thailändische Unfair Contract Terms Act</a> (16 pages)                                         | Mar. 2022     |
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| PUB  |     | DE       | <a href="#">Thailand goes Electric</a> (7 pages)                                                               | Oct. 2021     |
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| NL   | 257 | DE       | <a href="#">Deutsche Hinzurechnungsbesteuerung: Ermittlungsgrundlagen für die Prüfung einer Niedrigbesteuerung am Beispiel Hongkong</a> (7 pages) | Aug. 2024     |
| BR   | 007 | DE       | <a href="#">Steuerinformation Thailand/ Deutschland</a> (145 pages)                                                                               | May 2024      |
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| NL   | 088 | DE       | <a href="#">Steuerliche Folgen des Wegzugs der Gesellschafter bzw. des Geschäftsführers einer deutschen GmbH ins Ausland</a> (9 pages)            | Aug. 2022     |
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| NL   | 148 | DE       | <a href="#">Geltung von Allgemeinen Geschäftsbedingungen (AGB) unter Unternehmern</a> (5 pages)                                                   | Apr. 2022     |

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| NL   | 084 | DE       | <a href="#">Service-Betriebstätte durch Erbringung von Services / Leistungen von kurzer Dauer</a> (5 pages) | Jul. 2025     |
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| NL   | 086 | EN       | <a href="#">Profits Tax Liability for Businesses in Hong Kong</a> (13 pages)                                | Apr. 2019     |
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| NL   | 226 | EN       | <a href="#">Liability of Foreign Directors in a Chinese Company under Chinese Law</a> (5 pages)                                  | Feb. 2021     |
| NL   | 223 | EN       | <a href="#">The New Foreign Investment Law in China</a> (10 pages)                                                               | Jul. 2019     |
| BR   | 039 | EN       | <a href="#">The Chinese Individual Income Tax</a> (23 pages)                                                                     | Apr. 2019     |
| BR   | 039 | DE       | <a href="#">Das chinesische Einkommensteuerrecht für Auslandsentsandte</a> (24 pages)                                            | Apr. 2019     |
| NL   | 100 | EN       | <a href="#">Taxation of Foreign Sourced Salaries of Expats living in China</a> (6 pages)                                         | Apr. 2019     |
| NL   | 100 | DE       | <a href="#">Besteuerung von nicht chinesischen Gehältern in China lebender Expatriates</a> (6 pages)                             | Apr. 2019     |
| NL   | 199 | DE       | <a href="#">E-Commerce in China</a> (7 pages)                                                                                    | Apr. 2019     |
| NL   | 110 | EN       | <a href="#">Offshore Planning for Chinese Companies – Risks and Solutions</a> (3 pages)                                          | Feb. 2019     |
| NL   | 152 | DE       | <a href="#">Besteuerung von ausländischem Gehalt bei kurzzeitiger Arbeit in China</a> (5 pages)                                  | Jan. 2019     |

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| NL   | 214 | DE       | <a href="#">Automobilzulieferer in Thailand und Vietnam: Rechtliche Rahmenbedingungen für Produktion und Export</a> (8 pages) | Aug. 2025     |
| BR   | 062 | EN       | <a href="#">Foreigners Working in Vietnam</a> (37 pages)                                                                      | Jun. 2023     |
| BR   | 075 | EN       | <a href="#">Foreign Capital in Vietnam</a> (14 pages)                                                                         | Apr. 2023     |
| BR   | 056 | EN       | <a href="#">Foreign Contractor Withholding Tax in Vietnam</a> (23 pages)                                                      | Mar. 2023     |
| BR   | 074 | EN       | <a href="#">Digital Services Tax in Vietnam</a> (16 pages)                                                                    | Jan. 2023     |
| BR   | 027 | EN       | <a href="#">Business and Investment in Vietnam</a> (23 pages)                                                                 | Apr. 2022     |
| BR   | 046 | EN       | <a href="#">Corporate Income Tax in Vietnam</a> (46 pages)                                                                    | May 2021      |
| BR   | 070 | EN       | <a href="#">Textile Industry in Vietnam</a> (33 pages)                                                                        | Dec. 2019     |

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| 通讯 NL      | 244       | 中文<br>CN       | <a href="#">泰国法律对海外股息的征税问题-Taxation of Foreign Dividends under Thai Law</a> (5 pages)                                              | Nov. 2022             |
| 手册<br>BR   | 006       | 中文<br>CN       | <a href="#">泰国投资优惠申请指南-Guide to BOI Applications</a> (10 页)                                                                        | Nov. 2022             |
| 通讯 NL      | 014       | 中文<br>CN       | <a href="#">在泰国保留所有权及其他担保方式-Retention of Title and Other Securities</a> (5 pages)                                                  | Nov. 2022             |
| 通讯 NL      | 013       | 中文<br>CN       | <a href="#">如何有效确保合同义务的履行-How to Secure Performances and Obligations under Contracts</a> (9 pages)                                 | Nov. 2022             |
| 通讯 NL      | 240       | 中文<br>CN       | <a href="#">泰国的商业担保法 - Thailand's Business Security Act</a> (6 pages)                                                              | Nov. 2022             |
| 通讯 NL      | 210       | 中文<br>CN       | <a href="#">泰国的可再生能源-Renewable Energy in Thailand</a> (13 pages)                                                                   | Oct. 2022             |
| 通讯 NL      | 070       | 中文<br>CN       | <a href="#">在泰国“经营业务”和“拥有常设（应税）机构” - “Carrying on Business” and “Having a (taxable) Permanent Establishment” in Thailand</a> (5 页) | Oct. 2022             |
| 通讯 NL      | 018       | 中文<br>CN       | <a href="#">在泰国个人所得税可抵免税额-Tax-deductible Allowances in Thailand</a> (6 pages)                                                      | Oct. 2022             |
| 通讯 NL      | 006       | 中文<br>CN       | <a href="#">在泰国“交叉持股”及股息的征税问题-Cross-Shareholding and Taxation of Dividends</a> (4 pages)                                           | Aug. 2022             |
| 通讯 NL      | 198       | 中文<br>CN       | <a href="#">泰国的电子商务业务 - E-Commerce in Thailand</a> (9 pages)                                                                       | Jul. 2022             |

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| 通讯 NL      | 242       | 中文<br>CN       | <a href="#"><u>电动汽车和电池制造业的泰国投资促进委员会的优惠政策-- Manufacturing Electric Vehicles (EV) and Batteries (EVB) under Thailand BOI Incentives</u></a> (5 pages) | Jun. 2022             |
| 通讯 NL      | 069       | 中文<br>CN       | <a href="#"><u>在泰国股息的 预提税 Withholding Tax on Dividends in Thailand</u></a> (4 pages)                                                                | Apr. 2022             |
| 通讯 NL      | 072       | 中文<br>CN       | <a href="#"><u>资本利得之出售泰国有限公司、上市公司或外国公司的股票 - Taxation of Capital Gains from the Sale of Shares</u></a> (4 pages)                                     | Apr. 2022             |
| 通讯 NL      | 214       | 中文<br>CN       | <a href="#"><u>在泰国和越南的汽车供应商生产和出口活动的法律框架 -- Automotive suppliers in Thailand and Vietnam</u></a> (9 页)                                               | Apr. 2022             |
| 通讯 NL      | 108       | 中文<br>CN       | <a href="#"><u>东盟内部以及与邻国的免关税贸易-Duty-free Trade within ASEAN and Neighbor Countries</u></a> (9 页)                                                    | Apr. 2022             |
| 通讯 NL      | 231       | 中文<br>CN       | <a href="#"><u>关于国际税收的重要术语和协定--Overview of International Tax Terms and Agreements</u></a> (6 页)                                                     | Apr. 2022             |
| 手册<br>BR   | 027       | 中文<br>CN       | <a href="#"><u>在越南的商业和投资--Business and Investment in Vietnam</u></a> (23 页)                                                                         | Apr. 2022             |
| 手册<br>BR   | 040       | 中文<br>CN       | <a href="#"><u>《德国和泰国避免双重征税协定》下在泰外籍人士的税收及国际商务中心 (IBC) 的相关益处-Taxation of Expatriates under Thai Revenue Code</u></a> (19 页)                          | Mar. 2022             |
| 通讯 NL      | 030       | 中文<br>CN       | <a href="#"><u>泰国的房地产交易和税收-Real Estate Transactions and Tax in Thailand</u></a> (5 页)                                                               | Mar. 2022             |

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| 通讯 NL      | 045       | 中文<br>CN       | <a href="#">泰国投资促进委员会促进类别之-贸易和投资支持办公室 (TISO) -BOI Promotion for Trade and Investment Support Office (TISO)</a> (4 页) | Mar. 2022             |
| 通讯 NL      | 016       | 中文<br>CN       | <a href="#">泰国的股份转让和股东手册-Transfer of Shares and Shareholder Book in Thailand</a> (4 页)                               | Mar. 2022             |
| 通讯 NL      | 001       | 中文<br>CN       | <a href="#">谁需要持有泰国的”外商营业执照“- Who Requires a Foreign Business License in Thailand</a> (10 页)                         | Mar. 2022             |
| 通讯 NL      | 003       | 中文<br>CN       | <a href="#">泰国的预提税体系-The Thai Withholding Tax System</a> (7 页)                                                       | Mar. 2022             |
| 通讯 NL      | 005       | 中文<br>CN       | <a href="#">来自泰国的利息支付和外汇发票的预提税证明 - Withholding Tax Certificate and Foreign Currency Invoices in Thailand</a> (4 页)   | Mar. 2022             |
| 通讯 NL      | 002       | 中文<br>CN       | <a href="#">泰国的增值税体系 - The Value Added Tax (VAT) System in Thailand</a> (7 pages)                                    | Mar. 2022             |
| 通讯 NL      | 236       | 中文<br>CN       | <a href="#">集装箱运输的国际通用术语-The Right Clause for Worldwide Container Shipping</a> (5 页)                                 | Jan. 2022             |
| 通讯 NL      | 195       | 中文<br>CN       | <a href="#">泰国的转移定价-Transfer Pricing in Thailand</a> (8 页)                                                           | Nov. 2021             |
| 手册<br>BR   | 001       | 中文<br>CN       | <a href="#">如何在泰国设立公司-How to Set Up a Company in Thailand</a> (24 页)                                                 | Nov. 2021             |
| 通讯 NL      | 227       | 中文<br>CN       | <a href="#">泰国数字服务的增值税-VAT on Digital Services in Thailand</a> (3 页)                                                 | Aug. 2021             |

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| 通讯 NL      | 009       | 中文<br>CN       | <a href="#">泰国公司的清算-Liquidation of a Thai Company</a> (6 页)                                               | Jul. 2021             |
| 手册<br>BR   | 009       | 中文<br>CN       | <a href="#">泰国劳动法 - The Thai Labour Law</a> (36 页)                                                        | Jun. 2020             |
| 通讯<br>NL   | 119       | 中文<br>CN       | <a href="#">国际合同中的常用不可抗力与艰难条款的比较-Force Majeure and Hardship Clauses in International Contracts</a> (11 页) | Mar. 2020             |
| 手册<br>BR   | 068       | 中文<br>CN       | <a href="#">终止在泰国的雇佣关系-Termination of Employment in Thailand</a> (23 页)                                   | Feb. 2020             |
| 手册<br>BR   | 070       | 中文<br>CN       | <a href="#">在越南的商业和投资纺织工业--Business and Investment in Vietnam Textile Industry</a> (50 页)                 | Dec. 2019             |
| 通讯 NL      | 054       | 中文<br>CN       | <a href="#">在泰国设立代表处-Establishment of a Representative Office in Thailand</a> (4 页)                       | Feb. 2019             |