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List of Brochures & Newsletters

February 2023

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:

[The German and Chinese Labour Law: A practical handbook in German, English, Chinese and Japanese](#)
- 2nd Edition, 2019, 391 Pages -

[Investment in Thailand: Das Rechts- und Steuerhandbuch für den Praktiker](#)
- 11th Edition, 2019, 388 Pages -

[Investment in Hongkong: Das Rechts- und Steuerhandbuch für den Praktiker](#)
- 5th Edition, 2014, 243 Pages -

[Investment in China: Das Rechts- und Steuerhandbuch für den Praktiker](#)
- 2nd Edition, 2014, 169 pages -

All books can be ordered directly from the publisher via the above links or via various online shops, including www.amazon.de and www.amazon.com.

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Type	No.	Language	Title	Updated as of
BR	023	EN	The Role of International Institutions in Global Trade (29 pages)	Jan. 2023
BR	072	DE	Probleme bei internationalen Lizenzen und Trademarks (132 pages)	Jan. 2023
NL	231	EN	Overview of International Tax Terms and Agreements (7 pages)	Jan. 2023
NL	093	EN	Synopsis on Transfer Pricing in Hong Kong, Thailand and Vietnam (8 pages)	Dec. 2022
BR	051	EN	International Arbitration and Commercial Mediation (73 pages)	Nov. 2022
NL	108	DE	Zollfreier Handel innerhalb von ASEAN und den Nachbarländern (11 pages)	Nov. 2022
NL	041	DE	Betriebsstätte im Ausland: Entstehung und steuerliche Konsequenzen (7 pages)	Jul. 2022
BR	042	DE	Forderungssicherung im internationalen Geschäftsverkehr (53 pages)	Jul. 2022
BR	071	EN	The OECD's Transfer Pricing Methods (21 pages)	Jul. 2022
NL	238	DE	Quellensteuer auf Know-how am Beispiel des DBA Deutschland-China (9 pages)	Jul. 2022
NL	241	DE	Deutsche Erbschafts- und Schenkungsteuer für Expats (9 pages)	May 2022
BR	041	DE	Forderungsbeitreibung in Deutschland, Thailand und Hongkong (30 pages)	May 2022
NL	114	DE	Bundesfinanzministerium - Mitteilungspflichten bei Auslandsbeziehungen (14 pages)	Apr. 2022
NL	062	EN	Demand Guarantees and Unfair Calling of Guarantees (5 pages)	Apr. 2022
NL	222	DE	Die unfreiwillige, aber steuerpflichtige Betriebsstätte im Ausland – Leitfaden zur Vermeidung (4 pages)	Apr. 2022
NL	237	DE	Lizenzgebühren innerhalb des Konzerns (7 pages)	Apr. 2022
BR	013	DE	Das UN-Kaufrecht (CISG) (60 pages)	Apr. 2022
NL	236	EN	The right clause for worldwide container shipping (5 pages)	Jan. 2022
NL	236	DE	Die richtige Klausel für die weltweite Container-verschiffung (5 pages)	Jan. 2022
NL	116	DE	Internationale Vertragsgestaltung unter Berücksichtigung des Internationalen Privatrechts (16 pages)	Aug. 2021

Type	No.	Language	Title	Updated as of
NL	230	DE	Anrechnung chinesischer Quellensteuer aus Dividendenzahlungen auf die deutsche Kapitalertragsteuer (10 pages)	Aug. 2021
NL	229	DE	Zustellung deutscher Gerichtsdokumente und Vollstreckung deutscher Titel in China, Hongkong und Thailand (10 pages)	Aug. 2021
-	-	EN	WTS Global – Through Resilience to Recovery (16 pages)	Jun. 2021
NL	225	DE	Fallbeispiel zur internationalen Vertragsgestaltung (4 pages)	Feb. 2021
PUB		DE	Forderungssicherung im internationalen Geschäft (3 pages)	Nov. 2020
NL	102	EN	Advantages of applying the United Nation Convention on Contracts for the International Sale of Goods (CISG) in General Terms and Conditions (5 pages)	Mar. 2020
NL	119	EN	Force Majeure and Hardship Clauses in International Contracts (12 pages)	Mar. 2020
NL	055	EN	International Trade Terms (INCOTERMS) (8 pages)	Feb. 2020
PUB		DE	Unilaterale Advance Pricing Agreements zur Vermeidung von Doppelbesteuerung in China, Hongkong, Singapur und Thailand (6 pages)	Nov. 2019
BR	031	DE	Doppelbesteuerungsabkommen Deutschland – Thailand – Hongkong im Vergleich (54 pages)	Oct. 2019
NL	094	DE	Steuerfolgen bei Auslandsentsendung (13 pages)	Feb. 2019
BR	052	EN	Personal Income Tax for Expatriates working in Hong Kong, Germany and China (21 pages)	Jan. 2019
NL	201	EN	Tax Residency in Germany, China, Hong Kong and Thailand (11 pages)	Jan. 2019

Type	No.	Language	Title	Updated as of
NL	210	DE	Erneuerbare Energien in Thailand (15 pages)	Jan. 2023
NL	210	EN	Renewable Energy in Thailand (13 pages)	Jan. 2023
NL	054	EN	Establishment of a Representative Office in Thailand (4 pages)	Jan. 2023
NL	244	EN	Taxation of Foreign Dividends under Thai Law (6 pages)	Jan. 2023
NL	188	EN	Rights and Protection of Minority Shareholders in Thailand (6 pages)	Jan. 2023
NL	070	EN	“Carrying on Business” and “Having a (taxable) Permanent Establishment” in Thailand (10 pages)	Jan. 2023
BR	009	EN	Thai Labour Law (38 pages)	Dec. 2022
BR	073	EN	Incentives for Startups in Thailand (27 pages)	Nov. 2022
NL	240	EN	Thailand's Business Security Act (6 pages)	Nov. 2022
NL	014	EN	Retention of Title and Other Securities in Thailand (5 pages)	Nov. 2022
NL	013	EN	How to secure Performances and Obligations under Contracts (11 pages)	Nov. 2022
NL	018	EN	Tax-deductible Allowances in Thailand (6 pages)	Oct. 2022
NL	006	EN	“Cross-Shareholding” and Taxation of Dividends in Thailand (4 pages)	Aug. 2022
BR	007	DE	Steuerinformation Thailand/ Deutschland (145 pages)	Jul. 2022
NL	198	EN	E-Commerce in Thailand (9 pages)	Jul. 2022
NL	242	EN	Manufacturing Electric Vehicles (EV) and Batteries (EVB) under Thailand BOI Incentives (5 pages)	Jun. 2022
NL	214	DE	Automobilzulieferer in Thailand und Vietnam: Rechtliche Rahmenbedingungen für Produktion und Export (8 pages)	Apr. 2022
BR	008	DE	Management in Thailand (24 pages)	Apr. 2022
NL	025	EN	Notarisation of Documents and Signatures in Germany and Thailand (5 pages)	Apr. 2022
NL	072	EN	Taxation of Capital Gains from the Sale of Shares in a Thai Co., a Listed Co., or a Foreign Co. (4 pages)	Apr. 2022

Type	No.	Language	Title	Updated as of
NL	069	EN	Withholding Tax on Dividends in Thailand (4 pages)	Apr. 2022
NL	039	EN	How to Book Foreign Currency Invoices in Thailand (3 pages)	Apr. 2022
BR	010	DE	Der thailändische Civil and Commercial Code im Überblick (33 pages)	Apr. 2022
BR	012	EN	Protection of Patents and Trademarks in Thailand (20 pages)	Mar. 2022
BR	011	EN	Visa and Work Permit Regulations in Thailand (20 pages)	Mar. 2022
NL	002	EN	The Value Added Tax (VAT) System in Thailand (9 pages)	Mar. 2022
NL	003	EN	The Withholding Tax System in Thailand (7 pages)	Mar. 2022
NL	005	EN	Withholding Tax Certificate and Foreign Currency Invoices in Thailand (4 pages)	Mar. 2022
BR	019	EN	Duties and Liability of Directors of Thai Limited Companies (20 pages)	Mar. 2022
NL	001	EN	Who Requires A Foreign Business License In Thailand (4 pages)	Mar. 2022
NL	030	EN	Real Estate Transactions and Tax in Thailand (5 pages)	Mar. 2022
NL	219	EN	Investment Promotion for International Business Centers (IBC) (5 pages)	Mar. 2022
NL	045	EN	BOI Promotion: Trade and Investment Support Office (TISO) (4 pages)	Mar. 2022
BR	040	EN	Taxation of Expatriates in Thailand (18 pages)	Mar. 2022
NL	215	EN	Dismissal in case of Loss, Restructuring or Cease of Business (5 pages)	Mar. 2022
NL	016	EN	Transfer of Shares and Shareholder Book in Thailand (4 pages)	Mar. 2022
NL	011	EN	90 Days Reporting for Foreigners in Thailand (6 pages)	Mar. 2022
BR	018	DE	Der thailändische Unfair Contract Terms Act (16 pages)	Mar. 2022
NL	057	EN	The Thai Social Security System (5 pages)	Mar. 2022
NL	218	EN	Safety Officers under Thai Law (4 pages)	Mar. 2022

Type	No.	Language	Title	Updated as of
NL	235	EN	Secondment to Thailand (5 pages)	Feb. 2022
NL	235	DE	Entsendung nach Thailand (6 pages)	Feb. 2022
PUB		DE	Zustellung deutscher Gerichtsdokumente und Vollstreckung deutscher Titel in Thailand (8 pages)	Dec. 2021
NL	195	EN	Transfer Pricing in Thailand (8 pages)	Nov. 2021
BR	001	EN	How to set up a Company in Thailand (25 pages)	Nov. 2021
PUB		DE	Thailand goes Electric (7 pages)	Oct. 2021
BR	017	EN	Bankruptcy and Business Reorganisation in Thailand Law, Procedure and Forms (37 pages)	Sep. 2021
NL	227	EN	VAT on Digital Services in Thailand (3 pages)	Aug. 2021
NL	009	EN	Liquidation of a Thai Company (6 pages)	Jul. 2021
BR	002	EN	Foreigners as Owners of Land and Houses in Thailand (24 pages)	Feb. 2021
PUB		DE	Regionale Vertriebszentren in Thailand (5 pages)	Nov. 2020
NL	136	EN	The Residence Permit in Thailand Application and Procedure (5 pages)	May 2020
BR	004	DE	Das Schiedsgerichtsverfahren (Arbitration) und die Vollstreckung von Schiedsurteilen in Thailand (19 pages)	Apr. 2020
NL	224	EN	Thailand Personal Data Protection Act (6 pages)	Mar. 2020
BR	068	EN	Termination of Employment in Thailand (24 pages)	Feb. 2020
NL	208	EN	Green Building in Thailand (6 pages)	Feb. 2020
BR	006	EN	Guide to BOI Applications (10 pages)	Jan. 2020
NL	162	EN	Taxation of Technical Consulting Services in Thailand (5 pages)	Dec. 2019
NL	006	DE	Dividendenbesteuerung und “Cross-Shareholding” in Thailand (4 pages)	Oct. 2019
NL	084	DE	Service-Betriebsstätte durch Erbringung von Services / Leistungen von kurzer Dauer (5 pages)	Sep. 2019
NL	196	EN	Acceptance of Gifts by State Officials in Thailand (5 pages)	Apr. 2019

Type	No.	Language	Title	Updated as of
NL	221	EN	Basic Conditions for Building Construction in Thailand (10 pages)	Jan. 2019
NL	146	EN	Employees' Welfare under the Thai Labour Protection Act (4 pages)	Sep. 2018
NL	042	EN	Validity of Clauses concerning Choice of Law, Place of Jurisdiction and Arbitral Awards in International Contracts in Thailand (6 pages)	Sep. 2018
BR	001	DE	Gesellschaftsgründungen in Thailand (27 pages)	May 2018

Type	No.	Language	Title	Updated as of
NL	013	EN	How to secure Performances and Obligations under Contracts (11 pages)	Nov. 2022
NL	088	DE	Steuerliche Folgen des Wegzugs der Gesellschafter bzw. des Geschäftsführers einer deutschen GmbH ins Ausland (9 pages)	Aug. 2022
BR	007	DE	Steuerinformation Thailand/ Deutschland (145 pages)	Jul. 2022
NL	010	EN	Steuerpflicht des Geschäftsführers (7 pages)	May 2022
NL	025	EN	Notarisation of Documents and Signatures in Germany and Thailand (5 pages)	Apr. 2022
NL	148	DE	Geltung von Allgemeinen Geschäftsbedingungen (AGB) unter Unternehmen (5 pages)	Apr. 2022
NL	087	DE	Die Ausstrahlungswirkung bei Arbeitnehmerentsendung im deutschen Sozialversicherungsrecht (8 pages)	Apr. 2022
NL	028	DE	Ausnahmen von der Steuerfreistellung von Arbeitslohn bei Entsendungen (4 pages)	Mar. 2022
NL	229	DE	Zustellung deutscher Gerichtsdokumente und Vollstreckung deutscher Titel in China, Hongkong und Thailand (10 pages)	Aug. 2021

Type	No.	Language	Title	Updated as of
BR	029	DE	Investitionen und Steuern in Hongkong (47 pages)	Mar. 2022
NL	079	DE	Steuerabzugspflicht des Arbeitgebers in Hongkong (4 pages)	Mar. 2022
NL	058	DE	Errichtung einer Vertriebs- und Verkaufsgesellschaft in Hongkong (8 pages)	Mar. 2022
NL	234	EN	Secondment to Hong Kong (7 pages)	Jan. 2022
NL	234	DE	Entsendung nach Hongkong (7 pages)	Jan. 2022
NL	076	DE	Das Hongkonger Sozialversicherungssystem (5 pages)	Jan. 2022
NL	182	EN	Minority Shareholder's Rights in Hong Kong (9 pages)	Oct. 2019
NL	182	DE	Rechte von Minderheitsgesellschaftern in Hongkong (9 pages)	Oct. 2019
NL	084	DE	Service-Betriebstätte durch Erbringung von Services / Leistungen von kurzer Dauer (5 pages)	Sep. 2019
NL	086	EN	Profits Tax Liability for Businesses in Hong Kong (13 pages)	Apr. 2019
NL	180	EN	A Hong Kong Company's Board of Directors - Function and Liabilities (12 pages)	Jan. 2019
NL	117	EN	Überblick über die DBA mit Hongkong (21 pages)	Jan. 2019
BR	061	EN	Hong Kong's Board of Directors and Company Secretaries: Functions and Liabilities (17 pages)	Apr. 2018

Type	No.	Language	Title	Updated as of
NL	243	EN	Liability of Foreign Directors in a Chinese Company under Chinese Law (6 pages)	Aug. 2022
NL	238	EN	Chinese Withholding Tax on Royalties or Licensing according to the DTA Germany-China (8 pages)	Jul. 2022
NL	216	EN	Restructuring and Capital Gains Tax in China (14 pages)	Jun. 2022
NL	220	EN	Overview of the value-added tax (VAT) system in China (12 pages)	Jun. 2022
NL	211	EN	The Chinese WFOE and its most important corporate bodies (6 pages)	Apr. 2022
NL	239	EN	Use of Company Chops in China (6 pages)	Apr. 2022
NL	233	EN	Rights of Shareholders in China (7 pages)	Mar. 2022
NL	217	EN	A Guide to Commercial Contracts under Chinese Law (13 pages)	Oct. 2021
NL	232	EN	China Accelerates Data Protection (10 pages)	Sep. 2021
NL	230	EN	Offsetting Chinese Withholding Taxes from dividend payments to a German shareholder against German tax (4 pages)	Sep. 2021
NL	228	DE	Änderungen des chinesischen Einkommensteuerrechts für Ausländer (3 pages)	Jul. 2021
NL	226	EN	Liability of Foreign Directors in a Chinese Company under Chinese Law (5 pages)	Feb. 2021
NL	223	EN	The New Foreign Investment Law in China (10 pages)	Jul. 2019
BR	039	EN	The Chinese Individual Income Tax (23 pages)	Apr. 2019
BR	039	DE	Das chinesische Einkommensteuerrecht für Auslandsentsandte (24 pages)	Apr. 2019
NL	100	EN	Taxation of Foreign Sourced Salaries of Expats living in China (6 pages)	Apr. 2019
NL	100	DE	Besteuerung von nicht chinesischen Gehältern in China lebender Expatriates (6 pages)	Apr. 2019
NL	199	DE	E-Commerce in China (7 pages)	Apr. 2019
NL	110	EN	Offshore Planning for Chinese Companies – Risks and Solutions (3 pages)	Feb. 2019
NL	152	DE	Besteuerung von ausländischem Gehalt bei kurzzeitiger Arbeit in China (5 pages)	Jan. 2019

Type	No.	Language	Title	Updated as of
BR	074	EN	Digital Services Tax in Vietnam (16 pages)	Jan. 2023
NL	214	DE	Automobilzulieferer in Thailand und Vietnam: Rechtliche Rahmenbedingungen für Produktion und Export (8 pages)	Apr. 2022
BR	027	EN	Business and Investment in Vietnam (23 pages)	Apr. 2022
BR	046	EN	Corporate Income Tax in Vietnam (46 pages)	May 2021
BR	070	EN	Textile Industry in Vietnam (33 pages)	Dec. 2019
BR	069	EN	Construction Projects in Vietnam (17 pages)	Aug. 2018
BR	067	EN	Food and Beverages Investment in Vietnam (23 pages)	Jun. 2017
BR	062	EN	Work Permits, Visa and Temporary Resident Cards for Foreigners working in Vietnam (27 pages)	Feb. 2017

类别 Type	编号 No.	语言 Language	标题 Title	更新日期 Updated as of
通讯 NL	244	中文 CN	泰国法律对海外股息的征税问题-Taxation of Foreign Dividends under Thai Law (5 pages)	Nov. 2022
手册 BR	006	中文 CN	泰国投资优惠申请指南-Guide to BOI Applications (10 页)	Nov. 2022
通讯 NL	014	中文 CN	在泰国保留所有权及其他担保方式-Retention of Title and Other Securities (5 pages)	Nov. 2022
通讯 NL	013	中文 CN	如何有效确保合同义务的履行-How to Secure Performances and Obligations under Contracts (9 pages)	Nov. 2022
通讯 NL	240	中文 CN	泰国的商业担保法 - Thailand's Business Security Act (6 pages)	Nov. 2022
通讯 NL	210	中文 CN	泰国的可再生能源-Renewable Energy in Thailand (13 pages)	Oct. 2022
通讯 NL	070	中文 CN	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 (5 页)	Oct. 2022
通讯 NL	018	中文 CN	在泰国个人所得税可抵免税额-Tax-deductible Allowances in Thailand (6 pages)	Oct. 2022
通讯 NL	006	中文 CN	在泰国“交叉持股”及股息的征税问题-Cross-Shareholding and Taxation of Dividends (4 pages)	Aug. 2022
通讯 NL	198	中文 CN	泰国的电子商务业务 - E-Commerce in Thailand (9 pages)	Jul. 2022

类别 Type	编号 No.	语言 Language	标题 Title	更新日期 Updated as of
通讯 NL	242	中文 CN	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 (5 pages)	Jun. 2022
通讯 NL	069	中文 CN	在泰国股息的 预提税 Withholding Tax on Dividends in Thailand (4 pages)	Apr. 2022
通讯 NL	072	中文 CN	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 (4 pages)	Apr. 2022
通讯 NL	214	中文 CN	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 (9 页)	Apr. 2022
通讯 NL	108	中文 CN	东盟内部以及与邻国的免关税贸易-Duty-free Trade within ASEAN and Neighbor Countries (9 页)	Apr. 2022
通讯 NL	231	中文 CN	关于国际税收的重要术语和协定--Overview of International Tax Terms and Agreements (6 页)	Apr. 2022
手册 BR	027	中文 CN	在越南的商业和投资--Business and Investment in Vietnam (23 页)	Apr. 2022
手册 BR	040	中文 CN	《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 (19 页)	Mar. 2022
通讯 NL	030	中文 CN	泰国的房地产交易和税收-Real Estate Transactions and Tax in Thailand (5 页)	Mar. 2022

类别 Type	编号 No.	语言 Language	标题 Title	更新日期 Updated as of
通讯 NL	045	中文 CN	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) (4 页)	Mar. 2022
通讯 NL	016	中文 CN	泰国的股份转让和股东手册-Transfer of Shares and Shareholder Book in Thailand (4 页)	Mar. 2022
通讯 NL	001	中文 CN	谁需要持有泰国的”外商营业执照“- Who Requires a Foreign Business License in Thailand (10 页)	Mar. 2022
通讯 NL	003	中文 CN	泰国的预提税体系-The Thai Withholding Tax System (7 页)	Mar. 2022
通讯 NL	005	中文 CN	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 (4 页)	Mar. 2022
通讯 NL	002	中文 CN	泰国的增值税体系 - The Value Added Tax (VAT) System in Thailand (7 pages)	Mar. 2022
通讯 NL	236	中文 CN	集装箱运输的国际通用术语-The Right Clause for Worldwide Container Shipping (5 页)	Jan. 2022
通讯 NL	195	中文 CN	泰国的转移定价-Transfer Pricing in Thailand (8 页)	Nov. 2021
手册 BR	001	中文 CN	如何在泰国设立公司-How to Set Up a Company in Thailand (24 页)	Nov. 2021
通讯 NL	227	中文 CN	泰国数字服务的增值税-VAT on Digital Services in Thailand (3 页)	Aug. 2021

中文实用手册和新闻简讯
(Brochures and Newsletters in Chinese)



类别 Type	编号 No.	语言 Language	标题 Title	更新日期 Updated as of
通讯 NL	009	中文 CN	泰国公司的清算-Liquidation of a Thai Company (6 页)	Jul. 2021
手册 BR	009	中文 CN	泰国劳动法 - The Thai Labour Law (36 页)	Jun. 2020
通讯 NL	119	中文 CN	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 (11 页)	Mar. 2020
手册 BR	068	中文 CN	终止在泰国的雇佣关系-Termination of Employment in Thailand (23 页)	Feb. 2020
手册 BR	070	中文 CN	在越南的商业和投资纺织工业--Business and Investment in Vietnam Textile Industry (50 页)	Dec. 2019
通讯 NL	054	中文 CN	在泰国设立代表处-Establishment of a Representative Office in Thailand (4 页)	Feb. 2019