



## Legal Update Week 13 - 14 (26 March – 8 April 2019)

Dear All,

### Thailand legal news

- **1 April 2019:**

- Theses and research reports of five Thai universities (CU, SUT, SWU, MU, BU) now can be accessed and downloaded as full texts using this link <https://library.tu.ac.th/> click “One Search”.
- The Faculty of Law, Chulalongkorn University has published its digital collection containing over 1,200 theses, research reports, and other academic papers through The Chulalongkorn University Intellectual Repository (CUIR) website.

\*Please find more on this link: <https://cuir.car.chula.ac.th/>

- **2 April 2019:**

- The Supreme Court of the Division of Intellectual Property and International Trade has rendered a final judgement on the InfoQuest (online news agency) v. defendant case. This case has set the norm regarding copyright works of news as follows:
  - [Normally] news → **no** copyright
  - [In this case] news + **expression of idea + originality + creative effort** → copyright ©

- **3 April 2019:**

- The Department of Business development, in cooperation with DSI and other related entities, has been carrying out the serious investigation into **foreigners using Thai nominees** in 5 target businesses (travel, land and real estate, agriculture, shipping, and advertisement) since November 2018. Now, it has been done in 4 provinces (Phuket, Chiang Mai, Surat Thani (Koh Samui), and Krabi) and will be continued in Chon Buri, Trat (Koh Chang), Bangkok, Prachuap Khiri Khan, and Phetchaburi. A person who conducts such wrongdoing will be subject to imprisonment up to 3 years, fine from THB 100,000 – 1,000,000 (or both), and/or daily penalty from THB 10,000 – 50,000.

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- **4 April 2019:**
  - Official documents in the list below now can be provided in English version as requested by the owner at district offices:
    1. Birth certificate
    2. Death certificate
    3. House registration
    4. Letter of birth certification
    5. Letter of national ID card
    6. Marriage certificate
    7. Divorce certificate
    8. Registration of family status
    9. Certificate of personal name change
    10. Registration of family names
    11. Registration of joint surname
    12. Certificate of surname change
- **5 April 2019:**
  - Visa on arrival fees waiver scheme is extended again to the end of October 2019 to cover long holidays in China (Chinese Golden Week: 1-7 October).
- **7 April 2019:**
  - The Tourism Authority of Thailand considered to bring back tax relief measure to support tourism in 55 second-tier tourist provinces, after this measure was successful last year (2018). Tax deduction is supposed to be up to THB 30,000 (previously, THB 15,000).

## New Cabinet resolutions

### 26 March 2019:

- **Approved Draft:** Three draft Royal Decrees, issued under the Revenue Code on reduction and exemption of taxes (No. ..) B.E. ....
  - \*Please find more details on *the Memorandum re: three draft Royal Decrees cancelling tax benefits for headquarters.*
- **Approved Draft:** Extension of conditions for receipt of newborns' subsidies

Year (launching the scheme)	Age of child	Income base of parents (THB/person/year)	Received subsidy (THB/child/month)
2015	0-1	36,000	400
2016	0-3	36,000	600
2019	0-6 ↑	100,000 ↑	600

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- **Approved Draft:** Draft Cosmetics Act (No. ..) B.E. ....
  - Indicating clear extent and area of practice.
  - Giving definition for “establishment” “cosmetic approval procedures” and “committee”.
  - Adding cosmetic approval procedures.
- **Approved Draft:** Draft Guidelines on Corporate Governance of State-Owned Enterprises B.E. ....
  - Official guidelines to help governments improve efficiency and transparency in stated-owned sector.
  - To replace the guidelines B.E. 2552.

## 2 April 2019:

- **Approved Principle:** Additional regulations re: health insurance for foreigners with Non-Immigrant Visa-O-A (Long Stay/Retirement) (1 year)
  - Health insurance which has insurance money for outpatient (OPD) not less than THB 40,000 and for inpatient (IPD) not less than THB 400,000 is required (mandatory).
- **Approved Principle:** Issuance of official documents through digital system
  - Proposed by the Office of the Public Sector Development Commission.
  - The purposes are to develop e-Service in public sector and to reduce the use of papers.

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## Royal Gazette Update:

Date	Part	Subject																																																						
5 April 19	Gor	<ul style="list-style-type: none"> <li>Min. Reg. re: Excise Tax Tariff (No.5) B.E. 2562</li> <li>- Excise tax measures to control pollution:</li> <li><b>1. Pickups and double-cab pickups</b></li> </ul> <table border="1"> <thead> <tr> <th rowspan="3">Type of Vehicle (Pickups)</th> <th rowspan="3">CO<sub>2</sub> emission (g./km.)</th> <th rowspan="2">Old Excise Tax Rate</th> <th colspan="2">New Excise Tax Rate</th> </tr> <tr> <th>PM &gt; 0.005 g./km.</th> <th>PM ≤ 0.005 g./km.   or use B20</th> </tr> <tr> <th>Rate (%)</th> <th>Rate (%)</th> <th>Rate (%)</th> </tr> </thead> <tbody> <tr> <td rowspan="2">No Cab</td> <td>≤ 200</td> <td>2.5</td> <td>2.5</td> <td><b>2</b></td> </tr> <tr> <td>&gt; 200</td> <td>4</td> <td>4</td> <td><b>3</b></td> </tr> <tr> <td rowspan="2">Space Cab</td> <td>≤ 200</td> <td>4</td> <td>4</td> <td><b>3</b></td> </tr> <tr> <td>&gt; 200</td> <td>6</td> <td>6</td> <td><b>5</b></td> </tr> <tr> <td rowspan="2">Double-cab</td> <td>≤ 200</td> <td>10</td> <td>10</td> <td><b>9</b></td> </tr> <tr> <td>&gt; 200</td> <td>13</td> <td>13</td> <td><b>12</b></td> </tr> <tr> <td>Double-cab using fuel and electricity (hybrid)</td> <td>≤ 175</td> <td>8</td> <td>8</td> <td><b>6</b></td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li><b>2. Electric Powered Vehicles (EV)</b></li> </ul> <table border="1"> <thead> <tr> <th>Type of Vehicle (EV)</th> <th>Current Excise Tax Rate</th> <th>Excise Tax Rate (1 Jan 2020 – 31 Dec 2022)</th> <th>Excise Tax Rate (1 Jan 2023 – 31 Dec 2025)</th> </tr> </thead> <tbody> <tr> <td>Without BOI</td> <td>8</td> <td>8</td> <td>8</td> </tr> <tr> <td>With BOI</td> <td>2</td> <td><b>0</b></td> <td>2</td> </tr> </tbody> </table> <p><a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2562/A/042/T_0001.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2562/A/042/T_0001.PDF</a></p>	Type of Vehicle (Pickups)	CO <sub>2</sub> emission (g./km.)	Old Excise Tax Rate	New Excise Tax Rate		PM > 0.005 g./km.	PM ≤ 0.005 g./km. or use B20	Rate (%)	Rate (%)	Rate (%)	No Cab	≤ 200	2.5	2.5	<b>2</b>	> 200	4	4	<b>3</b>	Space Cab	≤ 200	4	4	<b>3</b>	> 200	6	6	<b>5</b>	Double-cab	≤ 200	10	10	<b>9</b>	> 200	13	13	<b>12</b>	Double-cab using fuel and electricity (hybrid)	≤ 175	8	8	<b>6</b>	Type of Vehicle (EV)	Current Excise Tax Rate	Excise Tax Rate (1 Jan 2020 – 31 Dec 2022)	Excise Tax Rate (1 Jan 2023 – 31 Dec 2025)	Without BOI	8	8	8	With BOI	2	<b>0</b>	2
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5 April 19	Gor	<ul style="list-style-type: none"> <li><b>Labour Protection Act (No.7) B.E. 2562</b> ✨</li> <li><i>*Please find more information on the Memorandum re: Labour Protection Act (No.7) B.E. 2562 as attached herein.</i></li> <li><a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2562/A/043/T_0021.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2562/A/043/T_0021.PDF</a></li> </ul>																																																						

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7 April 19	Gor	<ul style="list-style-type: none"><li>● Act amending the Revenue Code (No.50) B.E. 2562 re: the use of foreign currency (other than Thai currency)</li></ul> <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2562/A/045/T_0006.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2562/A/045/T_0006.PDF</a>
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