



## Legal Update Week 11 - 12 (15- 28 March 2021)

### Thailand legal news

#### Highlights:

- **28 March 2021:**

- The Public Health Minister denied the accusation of blocking the private hospitals to import Covid-19 vaccines from any manufacturers, after several brands of vaccines have been approved by the FDA. The Minister also confirmed that the foreign workers will also be required to receive the vaccines and the employers should incur this expense.
- The Thai Hotels Association announced that almost 80% of hotel operators agree to join the asset warehousing program to diminish the financial burden during the pandemic. This measure grants the hotel owners to postpone debt repayment and transfer property assets, as loan collateral, to their creditors temporarily within a specific period and owners can buy back their assets within 5 years at a price no higher than the transferred price plus a carrying cost of 1% per year.
- The Tour Tiew Thai stimulus project will subsidise 40% of tour package costs or up to THB 5,000 per person, under the condition that the eligible person must purchase a tour package from a registered local tourism agency for the duration of at least 3 days and 2 nights (worth at least THB 12,500) between Sundays and Thursdays.

- Almost 80% of hotel operators agree to join the asset warehousing program for financial support

- Ministerial Rule on the exempted types of income which the taxpayer received from the government

- Land Department's new service for booking the queue in order to apply for right and juristic act registration and survey via internet project (e-Qlands).

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- **24 March 2021:**

- The Finance Ministry announced that the 3<sup>rd</sup> phase of the Co-payment Scheme (“Kon ra kaeung”), expected to resume in May 2021, is under the study and development process on the details of the scheme, such as the number of eligibilities, and the grant amount.

- **22 March 2021:**

- The Administrative Court accepted the lawsuit lodged by the consumer organizations, led by the Foundation for Consumers, in relation to the approval of the Trade Competition Commission (TCC) on the merger deal between CP Retail Development and Tesco Stores (Thailand).

- **19 March 2021:**

- The Revenue Department, the Bank of Thailand, commercial banks, and National Digital ID Company launched the digital identity verification system via NDID Platform, as an optional platform for online transactions with the Revenue Department.

## New Cabinet resolutions

- **23 March 2021:**

- **Approved Draft:** Draft Notification of the Ministry of Interior re: permission of some group of foreigners to stay in the Kingdom in particular.
  - Permits the foreigners, traveling on cruise ships and yachts for tourism to the Kingdom, to apply for the Special Tourist Visa (STV) at the immigration entry checkpoints until 30 September 2021.
- **Approved Draft:** Draft Emergency Decree on the assistance for businesses affected by the Covid-19

pandemic B.E. ... including the relevant tax and fee measures:

- Temporarily allows the Bank of Thailand to give loans to commercial banks and SFIs, not exceeding THB 350 billion, for utilization as specified in the draft Emergency Decree;
  - Determines measures for credit lines support and mechanisms to assist businesses that are affected by COVID-19 but still have potentials to access credit lines at a reasonable rate through government credit risk reduction mechanism;
  - Reduces the tax and fee burden incurred from the standard procedures to support the transfer of assets of the financial institutions and business operators.
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- **Approved Draft:** Draft Ministerial Rule issue no. ...(B.E. ...) in accordance with the Building Control Act B.E. 2522:
    - Requires the high-rise buildings to have special access routes, such as fire-fighting elevators or fire escape lanes for the outsiders to extinguish fire in all access routes;
    - Requires that public high-rise buildings or extra-large buildings up to 4 floors provide at least one elevator for transporting victims or emergency patients (being able to stop on every floor of the building);
    - Requires high-rise and extra-large buildings to have emergency-response vehicle designated areas.
  
  - **Approved Principle:** Draft Ministerial Rule issue no. ...(B.E. ...) under the Factory Act B.E. 2535:
    - The factory operation type 2 shall notify the officer via an electronic system before starting the operation.
    - In case the electronic application cannot be processed, the application can be submitted at the

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Department of Industrial Works or Provincial  
Industry Office.

## Government Gazette Update:

Date	Part	Subject
25 March 2021	Phiset Ngor	<p>Notification of the Director-General of the Revenue Department (issue no. 31) re: determination of criteria, measures, requirements, and period for the tax remittance via electronic system of Revenue Department and WHT certificate exemption:</p> <ul style="list-style-type: none"><li>- Extends the period of the tax remittance to the taxpayer within 15 days from the end of the month in which the taxpayer has paid the tax.</li><li>- <u>Effective date:</u> 26 March 2021</li></ul> <p><a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/068/T_0018.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/068/T_0018.PDF</a></p>
23 March 2021	Phiset Ngor	<ul style="list-style-type: none"><li>• Order of the Ministry of Interior No. 4/2564 re: determination of requirements to permit some groups of foreigners to enter the Kingdom temporarily:</li><li>- As the Prime Minister and the Ministry of Interior determined the criteria for the permission of certain types of foreigners entering the Kingdom temporarily, the determined lists of permitted countries in which the passport holders or any document used in a place of passport requesting a stamp at visa on arrival at the immigration is suspended in accordance to the Notification of Ministry of Interior dated on 4 March 2019.</li><li>- <u>Effective date:</u> 1 April- 30 September 2021</li></ul> <p><a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/064/T_0040.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/064/T_0040.PDF</a></p>
	Phiset Ngor	<ul style="list-style-type: none"><li>• Notification of the Land Department re: the modification of service for booking the queue in order to submit the application for right and juristic act registration and survey via internet project (e-Qlands):</li><li>- Allows any person wishing to apply for the right and juristic act registration in relation to land or condominium (land title deed, certificate of utilization, certification of ownership of condominium), or land survey request to be able to book the</li></ul>

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		<p>queue in advance via the e-Qlands application on the mobile phone.</p> <ul style="list-style-type: none"> <li>- <u>Effective date:</u> 24 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/064/T_0021.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/064/T_0021.PDF</a></li> </ul>
	Phiset Ngor	<ul style="list-style-type: none"> <li>• Regulation of the Land Department re: amendment of registration evidence in the certification of rights of land in accordance with the laws on expropriation and acquisition of immovable property B.E. 2564:           <ul style="list-style-type: none"> <li>- Prescribes the procedures in relation to the expropriation such as adding remarks on the land document, in the land boundary which is expropriated according to the Royal Decree, the registration of the land acquisition by purchase, expropriation, and purchase of some remaining land from the expropriation.</li> <li>- <u>Effective date:</u> 24 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/064/T_0001.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/064/T_0001.PDF</a></li> </ul> </li> </ul>
19 March 2021	Kor	<ul style="list-style-type: none"> <li>• Ministerial Regulation no. 372 (B.E. 2564) under the Revenue Code re: tax exemption:           <ul style="list-style-type: none"> <li>- Determines the exempted types of the income which the taxpayer received from the government for the purpose of income tax calculation as follows:               <ol style="list-style-type: none"> <li>1. Subsidized income received from the governmental measures for compensating the salary of employees working for business operators affected by the Covid-19 pandemic, issued by the Ministry of Finance and the Ministry of Labour;</li> <li>2. Any subsidized allowance or any benefits as accommodation cost, food cost, entrance fees, spa or massage for health cost, cost of rental cars or boats for tourism, or air travel ticket cost according to the “We Travel Together” scheme.</li> <li>3. Any benefits received as travel package expense cost under the “Kam Rang Jai” scheme.</li> <li>4. Any benefits received as the expense for food, drinks, or any cost of products spend via electronic payment system under the co-payment scheme.</li> </ol> </li> <li>- This rule applies to the assessable income received in the 2020 annual year.</li> <li>- <u>Effective date:</u> 20 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/020/T_0001.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/020/T_0001.PDF</a></li> </ul> </li> </ul>



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	Phiset Ngor	<ul style="list-style-type: none"> <li>Notification of the Ministry of Commerce re: determination of period to apply for the request to further review the collection of an anti-dumping duty or subsidization and further review the imposition of an agreement for anti-dumping and subsidizing B.E. 2564:               <ul style="list-style-type: none"> <li>Any person or group under the name of internal industry wishing to request the further review of the collection of an antidumping duty or subsidization can submit the application to the Department of Foreign Trade not less than 4 months before the completion of the collection but cannot submit in advance more than 6 months.</li> <li><u>Effective date:</u> 20 March 2021</li> </ul> </li> </ul> <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/062/T_0010.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/062/T_0010.PDF</a>
	Phiset Ngor	<ul style="list-style-type: none"> <li>Notification of the Ministry of Commerce re: submission of the application for consideration of anti-dumping and subsidizing, anti-avoidance retaliatory measures, review, measures and refund of the duty B.E. 2564:               <ul style="list-style-type: none"> <li>Determines the application forms for requesting the consideration in relation to anti-dumping and subsidizing.</li> <li><u>Effective date:</u> 20 March 2021</li> </ul> </li> </ul> <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/062/T_0008.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/062/T_0008.PDF</a>
	Phiset Ngor	<ul style="list-style-type: none"> <li>Notification of the Ministry of Commerce re: application for the detail in relation to the fact as a base for determination of relief measure, duty for anti-dumping and countervailing or extension of the duty collection, repetition and the refund of duty B.E. 2564:               <ul style="list-style-type: none"> <li>Determines that any applicant, importer, or manufacturer abroad, or exporter wishing to know the detail and information in relation to the relief measures, determination of duty for anti-dumping and countervailing, an extension of the duty correction, repetition, or refund of duty can apply to the Department of Foreign Trade within 1 month from the notification date.</li> </ul> </li> <li><u>Effective date:</u> 20 March 2021</li> </ul> <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/062/T_0003.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/062/T_0003.PDF</a>
	Kor	<ul style="list-style-type: none"> <li>Ministerial Regulation re: determination of the application forms, license of permission, certification, order, and forms of notifications under the Building Control Act B.E. 2564:               <ul style="list-style-type: none"> <li>Determines the application forms, license of permission, certification, order, and forms of notifications in relation to the construction under the Building Control Act.</li> </ul> </li> </ul>

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		<ul style="list-style-type: none"> <li>- <u>Effective date:</u> 20 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/020/T_0004.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/020/T_0004.PDF</a></li> </ul>
17 March 2021	Kor	<ul style="list-style-type: none"> <li>• Ministerial Regulation re: operation of the medical facility (Issue no. 2) B.E. 2564:</li> <li>- Determines that the submission of application, license issuance, renewal of license, license substitute issuance, amendment of the approved lists, and the payment of fee shall be operated mainly electronic. Only in case the electronic measure cannot be completed, all transactions can be performed at the Department of Health Service Support, the Ministry of Public Health, or the Provincial Public Health Office.</li> <li>- <u>Effective date:</u> 18 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0014.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0014.PDF</a></li> </ul>
	Kor	<ul style="list-style-type: none"> <li>• Ministerial Regulation re: operation of the medical facility (Issue no. 3) B.E. 2564:</li> <li>- Determines that the submission of application, the issuance of the license, renewal of license, the transfer of license, the show of intention, issuance of the license substitute, the approval of the amendment of medical business operation, and the payment of the annual fee shall be operated mainly via electronic. Only in case the electronic measure cannot be completed, all transactions can be performed at the Department of Health Service Support, the Ministry of Public Health or the Provincial Public Health Office.</li> <li>- <u>Effective date:</u> 18 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0011.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0011.PDF</a></li> </ul>
	Kor	<ul style="list-style-type: none"> <li>• Ministerial Regulation re: determination of the fee under the law in relation to the vehicle (Issue no. 8) B.E. 2564:</li> <li>- The fee for the international driving license was amended to THB 500.</li> <li>- <u>Effective date:</u> 18 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0009.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0009.PDF</a></li> </ul>
	Kor	<ul style="list-style-type: none"> <li>• Ministerial Regulation re: exemption of the annual fee for the health business operation B.E. 2564:</li> <li>- Exempts the annual fee for the health business operation in the category of spa, massage for health or beauty for 1 year from the date of enforcement.</li> </ul>

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		<ul style="list-style-type: none"> <li>- <u>Effective date:</u> 18 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0018.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/019/T_0018.PDF</a></li> </ul>
	Phiset Ngor	<ul style="list-style-type: none"> <li>• Order of the Revenue Department no. Tor. Por. 332/2564 re: determination of the place for receiving the tax filing forms and tax payment under the Revenue Code:</li> <li>- Enables the Dusit local Revenue Office located at 295 Soi Nakornratchasima, Dusit Subdistrict, Dusit District, Bangkok to receive the tax filing forms and tax payment.</li> <li>- <u>Effective date:</u> 18 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/060/T_0040.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/060/T_0040.PDF</a></li> </ul>
15 March 2021	Phiset Ngor	<ul style="list-style-type: none"> <li>• Notification of the National Industrial Committee re: amendment of areas of Amata City Chonburi Industrial Estate (issue no. 24):</li> <li>- Prescribes the new extension area of Amata City Chonburi Industrial.</li> <li>- <u>Effective date:</u> 16 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/057/T_0032.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/057/T_0032.PDF</a></li> </ul>
	Phiset Ngor	<ul style="list-style-type: none"> <li>• Order of the Customs Department no. 11/2564 re: registration of the National Single Window (NSW) service system of the country:</li> <li>- Determines the services of the NSW platform such as tracking electronic transactions, data connection on the import, export, and logistic.</li> <li>- Describes the procedures to register, uninstall, requirements of usage.</li> <li>- <u>Effective date:</u> 15 March 2021 <a href="http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/057/T_0020.PDF">http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/057/T_0020.PDF</a></li> </ul>