



Legal Update Week 17 - 18 (26 April – 8 May 2021)

Thailand legal news

Highlights:

- 8 May 2021:

- The government announced the new plan that vaccinated tourists to Thailand's capital Bangkok and top tourist destinations will be exempted from the country's mandatory quarantine from 1 October 2021 onwards.
- The government launched a new economic stimulus package “Ying Chai Ying Dai” (“the more you spend, the more you get”) aiming for the persons with high buying potential (approx. 4 million persons) to increase the expenditure by approx. THB 400 billion. This new scheme offers cashback e-vouchers to participants between July and September 2021 for buying food, goods, and services with the cashback in return at a rate of 10-15% of expenditures (or approx. THB 5,000 – 7,000 per day).
- The government confirmed to reopen Phuket for foreign tourists who have been vaccinated without any Covid-19 quarantine on 1 July 2021 and this would later be extended to cover Krabi, Phangnga, Surat Thani, Chiang Mai, Chon Buri, Buri Ram, Phetchaburi, Prachuap Khiri Khan, and Bangkok.

- A new economic stimulus package “Ying Chai Ying Dai” scheme

- New Notifications on Criteria, Methods and Conditions Relating to the Electronic Court Procedures during COVID-19 pandemic

- Min Reg. re: Write-off for more than THB 2 Mio debt

Lorenz & Partners

Legal, Tax and Business Consultants

- **5 May 2021:**

- The BOI announced that the applications for the investment promotion in the first quarter of 2021 increased by 80%, worth THB 123.4 billion of investment. The ventures in the medical and electric & electronics (E&E) sectors are leading the way, while foreign direct investment (FDI) applications more than doubled.

- **3 May 2021:**

- The opening of new cryptocurrency accounts will require the customer's identity verification, via a "dip-chip" machine obligating to be physically present. This measure starts from September 2021 as announced by the Anti-Money Laundering Office.

New Cabinet resolutions

- **5 May 2021**

- **Approved Draft:** Draft Royal Decree re: tax exemption (Issue no. ...) B.E. ... (tax measure to subsidize the employment of ex-prisoners):
 - Defines the term "ex-prisoner" as the Thai prisoners who were released from the prison due to the completion of jail term, reduction of jail term, or parole.
 - Exempts 50% (not more than THB 15,000) of the salary for the CIT for a company or juristic person who employs the person who was released from the prison not more than 3 years after the date of release.
- **Approved principle:** Draft Ministerial Regulation defining the load, resistance, and durability of the building as well as the character and qualifications of materials used in accordance with the building control law, B.E. ...:
 - Provides definitions in accordance with current engineering technology and theory and clearly defines building safety in matters and determines the calculation

Lorenz & Partners

Legal, Tax and Business Consultants

method to be updated and comply with the universal standard.

- Determines the calculation of the parts of the building that consist of wood materials, structural steel, brick, or concrete blocks etc. by using the force unit.

• **Approved Draft:** Draft Royal Decree under the Revenue Code Regarding Tax Exemption (No. ...) B.E. ... (tax measures to support donations for vaccine provision):

- Determines that any individuals who donate to the National Vaccine Institute can utilize the tax deduction as an amount donated but after combination with the amount of donations under Section 47 (7) under the Revenue Code, it must not exceed 10% of the assessable income;
- The company or juristic partner which donates money or assets to the National Vaccine Institute can deduct the expense for the tax calculation as the actual amount of donation but when combined with expenditures for public charities or for public use under Section 65 Ter (3) (kor) of the Revenue Code, it must not exceed 2% of the net profit;
- Donations according to the abovementioned must be donated through the electronic donation system (e-Donation) of the Revenue Department from 1 January 2021 to 31 December 2023.

• **Approved principle:** Measures to mitigate impacts on citizens and business operators from the outbreak of Covid-2019 of April 2021:

- COVID-19 credit measure: Provides loans for the people to alleviate the suffering for those affected by the COVID-19 crisis such as employees, self-employed, small entrepreneurs, etc., through the Government Savings Bank and Bank for Agriculture and Agricultural Cooperatives, for the total credit line of THB 20 billion, with a fixed interest (flat-rate) not more than 0.35% per month, the loan term of not more than 3 years (without the repayment of principal and interest for the first 6 installments);

Lorenz & Partners

Legal, Tax and Business Consultants

- Debt suspension by commercial banks: This is for Specialized Financial Institutions (SFIs) to extend the grace period for retail customers until 31 December 2021, on a voluntary basis;
 - Measures to alleviate the burden of basic utilities (electricity and water supply): by providing discount for electricity and water bills. This measure was implemented from May to June 2021.
 - Measures to relieve expenses in an urgency: injecting more financial assistances via the Rao Chana, Khonrakeung, and Section 33 We Love schemes.
- **27 April 2021:**
 - **Approved Draft:** Draft Notification re: determination of the authorities of the Ministers under the laws to become the authorities of the Prime Minister:
 - Transfers the authorized power of the Ministers to the Prime Minister temporarily under the 31 prescribed laws and regulations in relation to preventing the spread of Covid-19, reducing the effects, and providing aids to the public.
 - **Approved Draft:** Notification of the Ministry of Public Health re: criteria, measures, and requirements of determination of expense for the procession of emergency patients from the dangerous communicable disease under the communicable disease laws for Coronavirus Disease 2019 (COVID-19) (Issue no. 3):
 - Amends the definition of “patient” and “expense” to cover the patients who face the vaccine allergy or any undesirable effects after receiving the vaccine for preventing Covid-19 from the governmental hospital;
 - Increases the cost of transportation allowance and price for medical equipment, i.e. Personal Protective Equipment: (PPE).

Lorenz & Partners

Legal, Tax and Business Consultants

Government Gazette Update:

Date	Part	Subject
5 May 2021	-	<ul style="list-style-type: none">• Notifications of the Office of the Judiciary on Criteria, Methods and Conditions Relating to the Electronic Court Procedures in the Pandemic of Coronavirus Disease (COVID-19) (Issue no. 4):<ul style="list-style-type: none">- Allows electronic trials for all types of civil cases as requested by a party or if the witnesses have their domiciles in foreign countries and the closed trial;- Determines the electronic systems for the court trial procedures, i.e. Google Meet or Cisco Webex;- Determines the procedures, criteria to identify and verify the presence of the parties and witnesses via electronic measure by displaying his or her identification card on the system screen;- Allows a memorandum of proceedings and documents prepared by the Court for the hearings via electronic systems to be issued in an electronic format, and signed electronically by the relevant persons.- <u>Effective date:</u> 5 May 2021 https://jla.coj.go.th/th/file/get/file/20210512c57d58ee24e6bf74cf8bca74638bab9c120738.pdf
3 May 2021	Phiset Ngor	<ul style="list-style-type: none">• Order of the Centre for the Administration of the Situation due to the Outbreak of the Communicable Disease Coronavirus (COVID-19) No. 5/2564 re: cessation of admission of patients and followers to the Alternative Hospital Quarantine (AHQ) Program until the situation is resolved:<ul style="list-style-type: none">- Orders the temporary cessation for new patients' admission to the Alternative Hospital Quarantine (AHQ) Program exception of Thai patients and followers.- <u>Effective date:</u> 19 April 2021 http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/095/T_0103.PDF

Lorenz & Partners

Legal, Tax and Business Consultants

	Phiset Ngor	<ul style="list-style-type: none">• Notification of the Board of Directors of the Industrial Estate Authority of Thailand re: changing the district Amata City Rayong Industrial Estate (No. 11):<ul style="list-style-type: none">- Amends Amata City Rayong Industrial Estate (No. 11) to be a general industrial zone.- <u>Effective date:</u> 4 May 2021 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/095/T_0101.PDF</p>
1 May 2021	Phiset Ngor	<ul style="list-style-type: none">• Order of the Centre for the Administration of the Situation due to the Outbreak of the Communicable Disease Coronavirus (COVID-19) No. 5/2564 re: guidelines based on regulations issued under Section 9 of the Emergency Decree on Public Administration in Emergency Situations B.E. 2548 (2005) (Issue no. 10):<ul style="list-style-type: none">- Determines at least 14 days of quarantine for any persons entering the country from 1 May 2021 onwards.- <u>Effective date:</u> 1 May 2021 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/094/T_0026.PDF</p>
30 April 2021	Phiset Ngor	<ul style="list-style-type: none">• Notification of the Ministry of Finance re: extension of tax filing and payment of corporate income tax (Issue no. 3):<ul style="list-style-type: none">- Extends the deadline for online tax filing and paying and filing reports under Section 68, Section 69, and Section 71 Ter paragraph one of the Revenue Code for the companies whose securities are not listed on the Stock Exchange of Thailand to 30 June 2021.- <u>Effective date:</u> 1 May 2021 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/093/T_0004.PDF</p>
	Phiset Ngor	<ul style="list-style-type: none">• Notification of the Ministry of Finance re: extension of tax filing and payment of corporate income tax (Issue no. 4):<ul style="list-style-type: none">- Extends the deadline for online tax filing and paying and filing reports under Section 68, Section 69, and Section 71 Ter paragraph one of the Revenue Code for the companies whose securities are listed on the Stock Exchange of Thailand to 30 June 2021.- <u>Effective date:</u> 1 May 2021 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/093/T_0005.PDF</p>

Lorenz & Partners

Legal, Tax and Business Consultants

	Phiset Ngor	<ul style="list-style-type: none">• Regulations of Legal Execution Department re: the Creditors' Meeting in Rehabilitation Case via electronic means:<ul style="list-style-type: none">- Determines the procedures and requirements to hold the online creditors' meeting, such as the official receiver must specify a personal ID or Username and password to attend the meeting in advance and prepare meeting equipment via electronic media to be ready at least 1 hour before the time of the meeting.- <u>Effective date:</u> 1 May 2021 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/093/T_0018.PDF</p>
29 April 2021	Kor	<ul style="list-style-type: none">• Ministerial Regulation issue no. 374 (B.E. 2546) under Revenue Code re: the distribution of write-off debts on accounts receivable:<ul style="list-style-type: none">- Amends the criteria for distributing of write-off debt, in case the debt amount is more than THB 2,000,000.- <u>Effective date:</u> 1 January 2020 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/A/029/T_0004.PDF</p>
	Phiset Ngor	<ul style="list-style-type: none">• Regulations of the Institute for the Promotion of Occupational Safety Health and working environment re: the stipulation of the criteria and the rate of collection of fees, maintenance fees, remuneration, and service fees for institutional services B.E. 2563:<ul style="list-style-type: none">- Determines the rules and rates of the maintenance fees compensation and service fees of the institute for the promotion of safety, occupational health and environment to provide the operation of the institution.- <u>Effective date:</u> 30 April 2021 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/091/T_0006.PDF</p>
	Phiset Ngor	<ul style="list-style-type: none">• Notification of the Securities and Exchange Commission no. Kor. Jor. 11/2564 re: criteria requirement and measures of improvement of service providers for selling digital token (issue no. 6):

Lorenz & Partners

Legal, Tax and Business Consultants

		<ul style="list-style-type: none">- Determines the new data table on the selling digital tokens requiring the service providers of digital token to submit SEC for collecting the information.- <u>Effective date:</u> 1 May 2021 http://www.ratchakitcha.soc.go.th/DATA/PDF/2564/E/091/T_0016.PDF
26 April 2021	-	<ul style="list-style-type: none">• Notifications of the Office of the Judiciary on Criteria, Methods and Conditions Relating to the Electronic Court Procedures in the Pandemic of Coronavirus Disease (COVID-19) (Issue no. 3):- Allows the court procedures via electronic measures for the proceedings of consumer cases, petty and uncomplicated cases, petition in civil cases;- Determines the procedures to request the electronic trial by file a motion together with the pleadings, or petitions;- Determines the process to verify the identification of relevant persons.- <u>Effective date:</u> 26 April 2021 https://pkkc.coj.go.th/th/file/get/file/20210429daf62f26cd906c7e1023157a9cffe887113824.pdf