



Legal Update Week 15 - 16 (6 – 19 April 2020)

Highlights: - Extended deadline for tax submissions

- Increased unemployment benefits granted by SSO in case of termination and temporarily stopped operation to help relief impact of COVID-19
- Teleconference via electronic media can now be held outside Thailand

Thailand legal news

- **6 April 2020:**

- The Department of Employment revealed that there were 144,861 unemployed people registered in March, an increase of 41.89% from February and 48.38% from January.

- **13 April 2020:**

- The BOI mentioned that due to the global economic impact of Covid-19, investment value in Thailand in the first quarter of 2020 (January – March) decreased by 44%, amounting to THB 71.3 billion, although applications for BOI promotion have increased by 3% compared to the same period of the last year (total of 378 projects).
- The NBTC revealed that the number of people registered for 10GB free mobile data (valid for 30 days) has reached over 10 million. Users can register between 10-30 April 2020 by dialing **170*[ID card number 13 digits]#*. Moreover, broadband internet users will get free 100 Mbps speed upgrade automatically from 10 April 2020 for 30 days.

- **15 April 2020:**

- The Ministry of Labour revealed that there will be 7.13 million unemployed people out of 38 million people in the social security system by June 2020, representing 18.5% of the total workforce.

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- According to the Department of Civil Aviation, prohibition for all incoming flights to airports in Thailand was extended until 30 April 2020 (23.59 hrs).

- **16 April 2020:**
 - Google Thailand created the website google.com/covid19, a center for information and resources about COVID-19, to help people find accurate, user-friendly and easy-to-understand information to cope with the current situation.

- **19 April 2020:**
 - The government allowed disqualified people under the THB 5,000 aid stimulus package to lodge appeals to the government to reconsider their applications. As of 1 May 2020, approx. 11 million people already received the payments.
 - The government and the NBTC, together with 5 mobile carriers, will provide 100 minutes of free voice calls for 45 days (Thai people only/company number excluded). Users must register during 1-15 May 2020 by dialing **170*[ID card number 13 digits]#*. This package will apply immediately after receiving a confirmation SMS.

New Cabinet resolutions

7 April 2020:

- **Acknowledged:** Announcement of Wage Committee re: wage rate according to skill standards (No. 9) B.E. 2563
 - Determine the wage rates according to the skill standards of 13 career groups/industry groups, a total of 64 career fields.
 - Effective as of 1 May 2020.

- **Acknowledged:** Reopening of Educational Institutions
 - All public and private educational institutions, both formal and informal education, affiliated with and under the supervision of the Ministry of Education.

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- Reopen (first semester of academic year 2020) on 1 July 2020.

- **Approved Principle:** Reduction of electricity fees (relief measure during the COVID-19 outbreak)

Measure	Condition	Billing cycle
Free electricity	<ul style="list-style-type: none">• meter less than or equal to 5 amps; and• consumption less than or equal to 90 units/month	April – June 2020
Extension of electricity bill payment	<ul style="list-style-type: none">• meter less than or equal to 5 amps• payment extension for maximum of 6 months from each billing cycle	April – June 2020

Royal Gazette Update:

Date	Part	Subject
8 April 2020	Ngor Piset	<ul style="list-style-type: none">• <u>Special permits for certain types of foreigners staying in Thailand</u> <p>Announcement of the Ministry of Interior re: special permits for certain types of foreigners to stay in the Kingdom</p> <p>- Permission/extension for</p> <ol style="list-style-type: none">1. Foreigners who are granted residence in the Kingdom under Section 48 of the Immigration Act B.E. 25222. Foreigners who are allowed to stay in the Kingdom temporarily (including Visa on Arrival)3. Foreigners who are permitted to enter the Kingdom as holders of border passes under Section 13 (2) of the Immigration Act B.E. 2522 <p>- <u>Effective date:</u> 8 April 2020</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/081/T_0009.PDF</p>

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	Ngor Piset	<ul style="list-style-type: none">● <u>Guidelines to prevent COVID-19 for establishments</u> <p>Announcement from the Ministry of Public Health re: guidelines to prevent Coronavirus Disease 2019 (COVID-19) for establishments B.E. 2563</p> <p>- Four core actions for the owner/occupant of the building/business operator:</p> <ol style="list-style-type: none">1. Control on building hygiene and equipment used in the building;2. Arrangement of cleaning equipment to prevent the spread of germs;3. Protection for staff; and4. Providing knowledge, suggestions, and publicizing media. <p>- <u>Effective date</u>: 9 April 2020</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/081/T_0011.PDF</p>
9 April 2020	Ngor Piset	<ul style="list-style-type: none">● <u>Interest rate of retirement payment for insured persons under Section 33 and 39</u> <p>Announcement of the Social Security Office re: interest rate of one-time retirement payment for the insured persons under Section 33 and Section 39</p> <p>- Interest rate: 4.52% per annum (last year: 3.16%)</p> <p>- <u>Effective date</u>: 10 April 2020</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/082/T_0017.PDF</p>
	Ngor Piset	<ul style="list-style-type: none">● <u>Interest rate of retirement payment for insured persons under Section 40</u> <p>Announcement of the Social Security Office re: interest rate of one-time retirement payment for the insured persons under Section 40</p> <p>- Interest rate: 2.61% per annum (last year: 2.80%)</p> <p>- <u>Effective date</u>: 10 April 2020</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/082/T_0018.PDF</p>
10 April 2020	Ngor Piset	<ul style="list-style-type: none">● <u>Extended deadline for PIT submission</u> <p>Announcement of the Ministry of Finance re: the extension of the deadline for tax filing and payment of Personal Income Tax for the taxable income for the tax year B.E. 2562 (No. 2)</p>

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		<p>- Extend the deadline for PIT submission (PhorNgorDor.90, 91, 95) for the 2019 accounting year to 31 August 2020.</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/083/T_0020.PDF</p>
	Ngor Piset	<p>● <u>Additional exceptions for night curfew</u></p> <p>Regulations by virtue of Section 9 of the Emergency Decree on Public Administration in Emergency Situation B.E. 2548 (No.3)</p> <p>- Exceptions for night curfew to include other cases of emergency:</p> <ol style="list-style-type: none">(1) Performance of duties of officials under government order;(2) Public health, e.g. patient, medical personnel;(3) Transportation of goods for the benefit of the people, e.g. food, medicine, medical equipment, fuel, packages, newspapers, import/export of goods;(4) Transportation of people in some cases, e.g. travel to and from airports (with documentation);(5) Services or facilities for the public, e.g. banking, trash pickup service, salvage;(6) Occupations necessary to be done within a specific time, e.g. regular night shift works;(7) Other necessary reasons with permission from the competent official on case-by-case basis. <p>- <u>Effective date</u>: 10 April 2020</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/083/T_0086.PDF</p> <p>- Guidelines below:</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/087/T_0065.PDF</p>
13 April 2020	Ngor Piset	<p>● <u>Extended deadline for tax submission</u></p> <p>Announcement of the Ministry of Finance re: the extension of the deadline for filing, remitting, or paying taxes (withholding tax, VAT, specific business tax, and stamp duty)</p> <ol style="list-style-type: none">1. Withholding tax (PhorNgorDor.1,2,3,53,54): 15 May 20202. VAT (PhorPor.30): 23 May 2020/(PhorPor.36): 15 May 20203. Specific business tax (PhorThor.40): 23 May 20204. Stamp duty (OrSor.4,4Gor,4Kor): 15 May 2020 <p>- For business operators who have to close establishments in accordance with government orders</p>

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		<p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/084/T_0005.PDF</p> <p>- The government enacted announcement No.2 on 15 April 2020 to include business operators <u>in general</u>.</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/087/T_0027.PDF</p>
	Ngor Piset	<p>● <u>Extended deadline for CIT submission</u></p> <p>Announcement of the Ministry of Finance re: the extension of the deadline for tax filing and payment of Corporate Income Tax in accordance with the Revenue Code (No. 2)</p> <p>- Extend the deadline for annual CIT submission (PhorNgorDor.50, 55) for the 2019 accounting year (due by April – August 2020) to <u>31 August 2020</u>.</p> <p>- Extend the deadline for half-year CIT submission (PhorNgorDor.51) for the 2020 accounting year (due by April – September 2020) to <u>30 September 2020</u>.</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/084/T_0008.PDF</p>
	Ngor Piset	<p>● <u>Extended deadline for submitting a report for specific transaction (first time)</u></p> <p>Announcement of the Ministry of Finance re: the extension of the deadline for submitting a report for specific transaction (first time) (e-Payment law)</p> <p>- Extend the deadline for submitting a report for specific transaction (first time) to 30 June 2020.</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/084/T_0010.PDF</p>
15 April 2020	Ngor Piset	<p>● <u>e-Export manual</u></p> <p>Announcement of the Customs Department No. 132/2561 re: e-Export manual</p> <p>- <u>Effective date</u>: 8 May 2018</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/086_2/1.PDF</p>
	Ngor Piset	<p>● <u>e-Import manual</u></p> <p>Announcement of the Customs Department No. 133/2561 re: e-Import manual</p> <p>- <u>Effective date</u>: 8 May 2018</p> <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/086_2/2.PDF</p>
	Ngor Piset	<p>● <u>Electronic customs procedures</u></p> <p>Announcement of the Customs Department No. 133/2561 re: electronic customs procedures</p> <p>- <u>Effective date</u>: 8 May 2018</p>

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		<p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/086_2/3.PDF</p>
	Ngor Piset	<p>● <u>e-VAT refund for tourists</u></p> <p>Announcement of the Director-General of the Revenue Department re: VAT (No.232)</p> <ul style="list-style-type: none"> - e-VAT refund for tourists (Phor.Por.10) via Programming Interface Application - <u>Effective date</u>: 2 January 2020 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/087/T_0054.PDF</p>
16 April 2020	Ngor Piset	<p>● <u>Prohibit trucks to travel during night curfew</u></p> <p>Regulations of the Chief Traffic Officers in the Kingdom</p> <ul style="list-style-type: none"> - Prohibit trucks with 4, 6, 10 wheels to travel during night curfew (10 p.m. – 4 a.m.), unless falling into any exception. <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/E/088/T_0132.PDF</p>
17 April 2020	Gor	<p>● <u>Unemployment benefits (termination)</u></p> <p>Min. Reg. re: unemployment benefits due to economic impact B.E. 2563 (for an insured person under the Social Security Act)</p> <ul style="list-style-type: none"> - An employee will receive unemployment benefits as follows: <ul style="list-style-type: none"> ↳ Termination by employer: 70% of daily wage rate for 200 days maximum. ↳ Resignation/expiration of fixed-term agreement: 45% of daily wage rate for 90 days maximum. <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/A/029/T_0005.PDF</p>
	Gor	<p>● <u>Unemployment benefits (Force Majeure temporary stop of operation)</u></p> <p>Min. Reg. re: unemployment benefits due to force majeure arising from a dangerous communicable disease under the communicable disease laws B.E. 2563</p> <ul style="list-style-type: none"> - Amend definition of “Force Majeure” to include COVID-19 and other dangerous communicable diseases under the communicable disease laws which shall affect the public to the extent that the insured person cannot work or the employer is unable to operate the business as usual. - Employees cannot work or employers do not allow them to work because of self-quarantine

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		<ul style="list-style-type: none">- The employer has to temporarily stop the whole or part of the business operation, whether by the employer's decision or by government orders- Rate: The SSO will pay 62% of salary (max. THB 9,300) for up to 90 days.- Duration: 1 March 2020 – 31 August 2020 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/A/029/T_0008.PDF</p>
19 April 2020	Gor	<ul style="list-style-type: none">● <u>Financial assistance to business operators</u> <p>Emergency Decree re: financial assistance to business operators affected by Coronavirus Disease 2019 B.E. 2563</p> <ul style="list-style-type: none">- Providing additional loans to enhance liquidity- Effective date: 19 April 2020 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/A/030/T_0006.PDF</p>
	Gor	<ul style="list-style-type: none">● <u>Teleconference via electronic media</u> <p>Emergency Decree regarding teleconference via electronic media B.E. 2563</p> <ul style="list-style-type: none">- Revoke the Announcement of the National Council for Peace and Order No. 74/2557 regarding teleconference via electronic media dated 27 June B.E. 2557 (previous announcement on this matter)- Revise the definition of “Teleconference via Electronic Media” and “Meeting Participants” as follows:<ul style="list-style-type: none">↳ Teleconference via Electronic Media: deleting the requirement that “meeting participants representing at least one-third of the quorum must attend the meeting at the same place, and all participants must be in the Kingdom (of Thailand) at the time of the meeting”↳ Meeting Participants: including (1) Chairman, (2) Vice-Chairman, (3) other groups of persons as specified by law, (4) a person who must clarify and give opinions to the committee, sub-committee or the group of that person (in addition to the previous announcement):- Add two additional duties of the meeting organizer: (1) allowing meeting participants to vote, both open voting and secret voting; and (2) keeping electronic traffic data of all meeting participants as evidence.

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		<ul style="list-style-type: none">- Security standards for teleconference issued under the previous announcement shall continue to be in force only to the extent that they are not in conflict or inconsistent with this Emergency Decree until the security standards under this Emergency Decree is enacted.- <u>Effective date</u>: 19 April 2020 <p>http://www.ratchakitcha.soc.go.th/DATA/PDF/2563/A/030/T_0020.PDF</p>
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