



## GOV'T SUPPORT FOR BUSINESS CONTINUITY DURING COVID 19

Updated 23 July 2PM 2020

### INFORMATION ABOUT GOVERNMENT MEASURES IN SUPPORT OF ON-GOING BUSINESS AND THE THAI ECONOMY

As a service to members, JFCCT provides information about government support, kept up-to-date as best we can in a fast changing policy environment. JFCCT will also provide members' recommendations on changes to these support and relief measures, in order that they may best meet objectives. Please do be in touch with us at [info@jfcct.org](mailto:info@jfcct.org) with any concerns about coverage or terms of these measures, or recommendations you may have for business continuity.

The Thai Cabinet approved relief measures for Thai companies to support the economy during COVID-19 crisis on 10 March, 24 March 2020 and 7 April. Further measures have been announced by BOI, DBD (MOC), TRD, Ministry of Finance, CCSA, CAAT, Immigration Bureau, MFA, MDES, NBTC and others.

Relying on an Emergency Decree made in 2005, Prime Minister declared a State of Emergency on 25 March, effective March 26, in order to reduce the spread of COVID-19 in Thailand. This gives the Prime Minister's Office powers to exercise authorities under various laws, which are currently held by senior officers in various agencies. Restrictions on movement, curfews, business closure and other requirement have been made. See [Emergency Powers](#). This has been extended four times since, to 31 August 2020.

Where relevant, we have used the numbering system in the original Thai versions issued by government, to avoid possible confusion. Please do be in touch via [info@jfcct.org](mailto:info@jfcct.org) with any concerns about coverage or terms of these measures, or recommendations you may have for business continuity. Note that some announcements need clarification and some are missing in details. Solutions for maintaining staff are currently problematic with focus on SSF supporting termination and business closure.

The major current issues are about border entry restrictions, Opening the borders, see under CAAT, CCSA.

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## GOVERNMENT MEASURES PHASE 1 – 10 March 2020

### A. FINANCIAL MEASURES

#### 1.1. Low interest rate measures

The Government Saving Bank (GSB) will provide THB 150,000 million to financial institutions at the rate of 0.01%. These financial institutions then provide the loan to SMEs at 2% for 2 years. The maximum loan is THB 20 million per borrower. This is open to Thai companies only and it seems that disbursement is only from 2021. See also elsewhere in this document soft loans through Bank of Thailand wholesale rate of 0.01% and 2% retail rate. By practice, this usually requires an existing relationship with the bank (see Phase 3, item B)

#### 1.2. Extension of repayment measures to those affected by COVID-19

Special Financial Institutes (SFI) will relax the terms and conditions of repayment by extending grace period for repayment on principle, reducing interest rate, extending the repayment period, for example. Additionally, some SFIs have refinancing measures for credit card debts at low interest rates.

#### 1.3. Loan requirement measures

Bank of Thailand is providing guidelines to support those affected loan-takers. All financial institutions are to proactively support their customers by relaxing the loan classifications and giving more flexibility on loan approval to ensure liquidity and the continuity of everyday business.

#### 1.4. Employment support measures

Social Security Office together with the financial institutions will give financial support of THB 30 billion at low interest rate to Social Security Funds (SSF) companies/employers. SSS registered companies/employers must have contributed to the SSF for at least 3 months and maintains the employment at least 80% of total SSF employees on the day of receiving the loan for the period of 3 years.

### B. FISCAL MEASURES

#### 2.1. Withholding tax measures

To increase the liquidity to businesses, The withholding tax rate for service fees, such as those for the hire of work, services, commissions, and professional



fees, will be reduced, as shown in the table below. Those who will receive the benefits from this tax measure include individuals, companies, and juristic partnerships.

Period covered	Current rate	Reduced rate	Filing method
1 <sup>st</sup> April 2020 – 30 <sup>th</sup> September 2020	3%	1.5%	Any filing method
1 <sup>st</sup> October 2020 – 31 <sup>st</sup> December 2021	3%	2%	Only e-withholding tax filing

Additional information (Source: Tilleke & Gibbins dated 2nd April 2020):

Reduction of withholding tax rates. This measure, which is already in effect, reduces withholding tax from 3% to 1.5% for the following types of payments made between April 1, 2020, and September 30, 2020:

- Income from service fees, commission fees, and other income under section 40 (2) of the Revenue Code, paid to companies or juristic partnerships in Thailand.
- Income from payments for goodwill, copyrights, and other rights under section 40 (3) of the Revenue Code, paid to companies or juristic partnerships in Thailand.
- Income from professional legal fees, audit fees, and other income under section 40 (6) and (7) of the Revenue Code, paid to persons liable to Thai personal income tax or corporate income tax.
- Income from payments in the nature of hire-of-work service, awards, rebate, or sales promotion, and any services other than entertainment performance, advertisement, non-life insurance premiums, and transportation fees, excluding payments for hotel services, restaurant service charges, and life-insurance premiums, all falling under section 40 (8) of the Revenue Code, paid to persons liable to Thai personal income tax or corporate income tax.

For payments of the above types made between October 1, 2020, and December 31, 2021, the withholding tax rates will be reduced from 3% to 2% for e-payments and e-withholding tax only.

Payments to foundations or associations that carry out business, as well as those announced by the government according to Section 47 (7) (b), are not be eligible for any of these reductions.

## **2.2. Interest payment measures**

A company (especially Small and Medium Enterprises : SMEs) that has taken out low-interest loans (soft loans) can claim a tax deduction for 1.5 times the interest expense paid from 1 April 2020 to December 2020.

The company must meet the following conditions:

- It must have taxable income of not more than THB 500 million from its business in the last 12-month accounting period, where the last day of the accounting period ended on or before 30 September 2019.
- It must have not over 200 employees.
- In order for a company to claim this deduction, it must register with the Revenue Department under the procedures set out for a tax amnesty.

Additional information (Source: Tilleke & Gibbins, 2nd April 2020):

- Increased tax deductibility for SMEs' loan interest: SMEs that enrolled in the Soft Loan program for COVID-19 and committed to the "single account" program can claim 150% of actual loan interest paid from April 1 to December 31, 2020, as tax-deductible expenses.
- Increased tax deductibility for SMEs' salary costs: SMEs can claim 300% of actual salary costs paid to qualifying employees from April to July, 2020, as tax-deductible expenses

## **2.3. Employment stability measures**

SMEs may deduct at 300% the expenses for hiring/salary of employees registered at SSF for expenses paid for staff costs covering the period from 1 April to 30 July 2020 for SSF registered employees receiving income no more than THB 15,000 per month The company must hire the same amount of employees as in December 2019.

## **2.4. Speeding up the VAT refund measures**

All domestic business operators classified as in the Good Export program, can speed up the refund of VAT. In case the form is submitted online, you could get refund within 15 days. If you submit at the Revenue Department branches, you could get refund within 45 days.



## **C. Other measures**

### **3.1 Electrical utilities (MEA and PEA) and water utilities (MWA and PWA)**

The cabinet acknowledged relief measures against the widespread COVID-19 situation to alleviate people's burdens on public utilities. This is as proposed by Ministry of Interior.

#### **3.1.1 Electrical utilities**

- 3% electricity fee reduction for 3 months (April-June 2020)
- Extension of electricity bill payment with no interest charged (no later than 6 months of each billing period) for the billing months of April-May 2020
- Refund of electricity deposit for type 1 and 2 users (households and small scale businesses)

#### **3.1.2 Water utilities**

- 3% water fee reduction for 3 months (April-June 2020)
- Extension of water bill payment with no interest charged (no later than 6 months of each billing period) for the billing months of April-May 2020 & Refund of water usage deposit for type 1 users (households)

### **3.2 Employment relief measure**

On March 23, 2020, it was announced that there would be a reduction from a 5% contribution to a 4% contribution, for both employees and employers, for a period of six months, commencing in March and ending in August.

However, at a cabinet meeting on March 24, 2020, the contribution rate was then revised further, reducing employee contributions to 1%, for a period of three months, commencing in March and ending in May. Employer contributions remain at 4%, but only from March to May. The earlier announcement is no longer in effect.



## **Announcement on Rules, Procedures, and Criteria for Deduction of Contributions by Employers and Insured Persons in the Event of Pandemic of COVID-19 B.E. 2563 (2020)**

The Royal Gazette website on Saturday (13<sup>th</sup> April 2020) posted an announcement signed by Labour Minister Chatu Mongkol Sonakul that The Social Security Office had announced a reduction in social security contribution for both employers and employees during the Covid-19 situation for three months, starting from March until May.

This declaration will temporarily decrease the mandatory Social Security Fund contributions under section 33 of the Social Security Act B.E. 2533 (1990) to 1% for employees and 4% for employee

1. Employees (categorized under article 33) are now subject to reduction of 1% of salary, with a maximum contribution of THB 150 per month.

SSF Reduction Ratio	SFF Reduction Ratio as per March 2020 - May 2020
5%	1%
750 THB	150 THB

2. Employers contributions are set at 4% of salary, with a maximum contribution of THB 600 per month, for March, April, and May.

SSF Reduction Ratio	SFF Reduction Ratio as per March 2020 - May 2020
5%	4%
790 THB	600 THB



Remark: In the event that a remittance exceeds the amount specified under this announcement, employers/employees according to No 1 or No 2, can request to receive the excess money at the Bangkok Social Security Office in the area of the Provincial Social Security Office or the Provincial Social Security Office in a branch. Source: Ministry of Labour

### **3.3 Government agencies to reduce rental fees for state property**

Measures to alleviate the burden of rental fees, compensation for services provided by government agencies and state enterprises Government agencies and state enterprises reduce or delay or postpone the collection of fees. Rental of state property Service remuneration Or other expenses to alleviate the burden on operators affected by the COVID-19 virus.

### **3.4 Super Saving Fund (SSF)**

Individuals investing in a Super Saving Fund (SSF) with a policy to invest at least 65% of its net assets value in shares listed on the Stock Exchange of Thailand, during the period from 1 April to 30 June 2020 can deduct the actual investment amount, capped at THB 200,000, as an allowance for personal income tax purposes, provided that the investment in the fund will be held for at least 10 years. This allowance will be in addition to the SSF allowance threshold (30% of the total income, capped at THB 200,000) and will not be included in the retirement saving fund threshold of THB 500,000.

The Finance Ministry has also set up specific hotlines to answer queries, as follows:

- Financial Measures, Tel: 02 2739020 Ext. 3235.
- Tax Measures, Tel: 02 2739020 Ext. 3509, 3529, and 3512.
- Measures to reduce contributions to the Social Security Fund of employers and employees / measures to build confidence in the capital market system, Tel: 02 2739020 Ext. 3643.
- Measures to alleviate the burden of fees, rental fees, and compensation for services provided by government agencies and state enterprises / measures to alleviate the burden of water and electricity bill payments / measures to assist those affected by the Coronary Infection Disease 2019 or COVID 19. Tel: 02 2739020 Ext. 3558.
- Measures to increase spending efficiency, budget expenditure for the fiscal year 2020, Tel: 02 127 7000 Ext. 4588.





## 2nd PHASE

The cabinet released the second set of measure on COVID-19 on 24th March 2020 as following

### GOVERNMENT MEASURES PHASE 2 – 24 March 2020

#### A. MEASURE FOR EMPLOYEES

**1.1 The measures include helping informal workers without social security benefits, including temporary employees and freelancers, and businesses that have been affected by the outbreak of coronavirus.**

Those affected workers and part-time employees that are not registered with the social security system would receive THB 5,000 per month for 3 months long and if the situation escalated, the government would expand the period of remedial payment measures. The government estimated that there are around 3 million people that could be eligible for the hand out.

For workers and employees that are part of the social security system, they will receive 50 per cent of their wages for 180 days if their employer went out of business or for 90 days if their employer was ordered to temporarily close down by the government.

**1.2 Emergency loans**

An emergency loan program valued THB 40,000 million at an interest rate of 0.1 per cent per month and without any guarantee needed to strengthen liquidity for whoever carried an informal debt. The loan limit is THB 10,000 per person, which be given out by state-owned banks and specialized financial institutions.

**1.3. Soft loans**

A special credit aid/a special low-interest loan of THB 20,000 million for people who want a loan with THB 50,000 limit, but with an interest rate of 0.35 per month instead.

**1.4 Low interest rate**

The Office of the Government Pawnshop has adjusted an interest rate of pawn not over 0.125% per month with a budget of THB 2,000 million.



### **1.5 Knowledge enhancement measures**

Training to enhance professional skills to provide knowledge to those affected by the outbreak of the COVID-19 virus or those interested, as well as conduct Corporate Social Responsibility (CSR)

### **1.6 Extension of Personal Income Tax Submission**

The deadline for submission of 2019 Personal Income Tax returns is extended from June 30, 2020, to August 31, 2020. This measure is already in effect.

### **1.7. Health insurance deductions**

Increasing the limit of tax deductible on health insurance expense from “per actual expense but not more than THB 15,000” to “per actual expense but not more than THB 25,000”. When combining with life insurance and life support deposit, it should not more than THB 100,000, effective on 2020 tax year.

### **1.8 Risk allowances, for medical professionals**

For eligible medical and public health personnel involved in the prevention or treatment of COVID-19, Certain types of income earned in 2020, such as risk compensation, are exempted from income tax.

## **B. MEASURE FOR ENTREPRENEUR**

### **2.1. Low interest rate loan**

Low interest rate loan for effecting businesses such as tour, spa, transportation (coach bus, van, taxi, boat, hired car), tour guide, hotel, accommodation, and restaurant. SME Development Bank will provide loan facility at THB 10 billion, THB 3 million per borrower at 3% interest rate for the first two year, 5-year maximum repayment period. Application deadline is 30th December 2020.

### **2.2 Extending Corporate Income Tax Submission**

Extending the submission of Corporate Income Tax of company or partnership limited who is not listed at Stock Exchange of Thailand as following:

During 2019 fiscal year (Por Ngo Dor 50) for the case that must submit from 1st April to 30th August 2020 to submit within 31st August 2020.



*(Standard Practice: Submit within 150 days of the fiscal year ended)*

During 2020 fiscal year (Por Ngo Dor 51) for the case that must submit from 1st July to 29th September 2020 to submit within 30th September 2020. *(Standard Practice: Submit within 2 months after half year ended)*

### **2.3 Delaying of Tax Filing, Submission, and Payment**

Delaying the filing, submission, and payment of all types of tax that the Revenue Department collects, such as Value Added Tax, Specific Business Tax, etc. for affected entrepreneurs

affected including (1) Entrepreneurs who have to close their establishments according to government orders such as the Ministry of Interior Local government organization Ministry of Public Health, etc. (2) Other operators that are affected by the spread outbreaks of COVID-19 viral diseases, with justifiable grounds to delay The Ministry of Finance will consider on a case-by-case basis in order to reduce the burden of document preparation and increase liquidity for the affected business operators.

### **2.4. Extending Tax Payment for Entrepreneur In Oil and Petrol Product Industry:**

the Excise Department, allowed oil and petrol product industry operators to submit their tax payment within 10 days to submit within 15th of the next month that the goods is taken from an industrial facility or a bonded warehouse, effective period April to June 2020.

### **2.5. Extending Tax Filing and Payment of Service Establishment Classified Under Excise Tax Classification:**

To alleviate the tax burden on business operators of entertainment venues affected by the closure, the Excise Department has extended the tax filing and payment of entrepreneurships of service establishment, including nightclub, discotheques, pubs, cocktail bars, lounges, and places that sell food and alcohol by providing music or other performances for entertainment which is closed after 24.00 hrs, and showers or baths and massages, as well as horse racing and golf course businesses, have to file and pay taxes by 15th July 2020.

### **2.6 Import Duty Exemption on Goods for Treatment, Diagnosis or Prevention of COVID-19**

The exemption is for goods that specifies by the Ministry of Public Health. Effective since the date of the announcement of the Ministry of Finance, until 30th September 2020.



## **2.7 Tax Measure for Debt Restructuring**

2.7.1 Personal and corporate income tax exemption for debtors on income obtained from debt forgiveness of creditors (2) Exemption on personal corporate income tax, VAT, specific business tax, and stamp duty for debtors and creditors for the proceeds from the transfer of assets, selling goods, or providing services and entering into an agreement due to debt restructuring (3) Exemption on personal and corporate income tax, VAT, specific business tax, and stamp duty for the debtor on the income from the transfer of immovable property that uses as collateral to another person who is not a creditor, and entering into an agreement due to the transfer of the immovable property. The debtor has to pay the debt to the creditor. Only the portion that is not more than the amount owed or has obligations under guarantee agreement is exempted. However, this must be in accordance with the rules, procedures and conditions specified by the Director-General (4) Relaxing the rules on disposals of bad debts from accounts receivable for debts forgiven by creditors.

2.7.2 Reducing registration fees for rights and juristic of transferring and mortgaging properties under Land Code and Condominium Act for debt restructuring case as specified. The Land Department will issue a notification of the Ministry of Interior to charge the registration fees for rights and juristic at 0.01%, effective from the date of its publication in the Government Gazette until 31st December 2021.

Source: Ministry of Commerce announcement on 10 March and 24 March 2020.



### Phase 3

On 7 April 2020, the cabinet approved 1.9-trillion-baht spending to help people and businesses affected by the coronavirus disease 2019 (Covid-19), including 600 billion baht for six-month cash giveaways and 500-billion-baht soft loans for small and medium-sized businesses.

The package, the third phase of the stimulus program to shore up the economy, will be backed by three executive decrees.

#### GOVERNMENT MEASURES PHASE 3 – 7 April 2020

##### A. Measure for Emergency loans

Draft of the Royal Decree which will authorizes the Ministry of Finance to take on emergency loans with a volume of THB 1,000,000 million as a remedy to rehabilitate the overall economy as well as to support the healthcare sector and affected individuals.

##### 1.1. Measure to support the healthcare sector and individuals who have been affected by the outbreak (600,000 THB million)

The Cabinet agreed on Tuesday (April 7) to extend the cash-handout period from three months to six months, to provide Bt5,000 in cash per month to 9 million people from April 8 until September. The relief measure covers people who do freelance jobs, are self-employed or are workers in the informal sector who are affected by the Covid-10 pandemic or are out of jobs due to the forced shutdown of businesses. The government initially only planned to provide cash to 3 million people for three months. (Source: The Nation dated 8<sup>th</sup> April 2020 )

##### Updated on 17<sup>th</sup> April 2020

The current central budget worth 50-billion Baht is sufficient to sustain only one month of the 5,000 Baht cash-handout. Payments for April and May would be financed through borrowing to be enacted through a decree. This would be supplemented by the 10 percent budget appropriation from various ministries, to be disbursed in June. The amount appropriated will be no more than 100 billion Baht.

(Sources: Bangkok Post, published 16 April 2020 at 05:00)

Thus the cover is for up to three months x THB 5,000 per month



## **1.2 Support the Thailand's economy (Economic and social rehabilitation plan) (400,000 THB million)**

1.2.1 Support, strengthen and uplift the community's economic level to create jobs, productivity and product which link to service sectors and tourism.

1.2.2 Support the development of infrastructure and economy at the local area level including creating marketing channels and raising the standard of quality and value added of local products and products

1.2.3 Support and accelerate the household and private sector consumption as well as encourage investment to restrain the consumption to back to normal

## **B. Measure for Soft Loans**

### **2.1 The BOT is to provide a direct soft loan with an interest rate of 2% for SMEs**

Bank of Thailand (BOT) is able to grant soft loans to commercial banks and specialized financial institutions at the rate of 0.01 percent per annum in the amount of 500,000 million baht in order to let commercial banks and specialized financial institutions extended new loans to SMEs. SME must have an outstanding credit balance of not more than 500 million baht, not listed on the Stock Exchange of Thailand and not an NPL as of 31 December 2019. SMEs will receive additional credits of not more than 20 percent of the original loan at the rate of Interest, not more than 2 percent per annum. Borrowers do not have to pay the principal and interest for the additional loans during the first 6 months. Commercial banks and specialized financial institutions are able to suspend their existing debt, both principal and interest, for SMEs for a period of 6 months to SMEs who are good debtors as of 31 December 2019 and have credit line not over 100 million baht.(500 million baht). In practice commercial banks require existing relationships and may not recognize all legal forms of collateral.

### **2.2 Draft of the Royal Draft to stipulate liquidity support for the stabilization of private sector debt instruments 2019 B.E. 2563 (Draft (Corporate Bond Liquidity Stabilization Fund: BSF)**

To increasing liquidity and stabilizing the private sector's bond market and financial system. This draft regulation requires the establishment of a supplementary fund in order to to reduce the risk of raising funds in the private bond market (Corporate Bond Liquidity Stabilization Fund: BSF) and allowing the BOT to buy and sell investment units in such funds, in order to support fundraising by issuing debt securities in order to accelerate market functioning. The fund will buy bonds to increase liquidity to the companies issuing the quality bonds but face temporary liquidity shortage and to allow the company to continue to rollover debentures. BOT can buy investment units of such funds not more than 400 billion baht. BOT has power to trade private



sector debt securities in the secondary market in case there is an urgent need to stabilize the private sector bond market and the financial system. (400 billion baht)

### **C. Further Aid Measures:**

Further measures to stabilize the Financial Markets with a volume of 400,000 Thai million:

#### **3.1 Draft of Royal Decree for prescribing the amount of protected deposits that are generally protected 2019 B.E. 2563**

The extension of protection amount extended to 5 million baht to 10th August 2021 to build trust among depositors, which will increase stability and maintain economic stability and the financial institution as a whole.

#### **3.2. Measures for low-interest loans for non-banks operator**

To enable the Government Savings Bank to grant loans to non-banks operator in order to be able to help the micro debtors of each operator by relaxing the conditions of credit card loans, personal loans, leasing, hire purchase, motorcycle hire purchase, and car registration loans to the public.

#### **3.3. Reducing financial development funds contribution**

The reduction of the remittance from the financial institution from 0.46 percent per year to 0.23 percent per year in order to reduce the cost of financial institutions, which will lead to a lower interest rate. It will help relieve the debt burden of businesses and citizens

Source: Ministry of Finance's news 36/2563 on 7 April 2020.

No. 1. Call 0 2265 8050 Ext. 5516, No. 2. Call 0 2283 5401, No. 3.1 Call 0 2273 9020 Ext. 3691, No. 3.2 Call 0 2273 9020 Ext. 3219, No. 3.3 Call 0 2356 7100



## Social Security Fund (SSF) – cabinet decision 31 March 2020

### Payment of salary compensation from the Social Security Fund for low paid workers affected by COVID-19

Two new changes to Social Security Fund legislation to provide greater support for the payment of salary compensation for low paid workers effected by COVID-19, which has already passed approval from the Thai Cabinet and has been officially announced in the Social Security Fund website

(<https://www.sso.go.th/wpr/main>); summary:

- (1) in case of a 'day rate' (ie not full time) employee ordered to stay home by the employer due to COVID-19, SSF will pay at 62% of their wage, maximum THB 9,300 per month for 90 days (based on actual unpaid leave up to THB 15,000 in eligible wages per month). In this case the employer would not need to top up.
- (2) in case of temporary close of business for up to 2 months due to government order, such as gym staff due government order to close all gyms, SSF will pay at 62% of their wages, maximum THB 9,300 per month for 90 days (NB: based on actual unpaid leave up to THB 15,000 in eligible wages per month).

Two further salary compensation rules (#3 and #4 below) previously announced for payment of salary compensation for low paid workers effected by COVID-19 remain unchanged within the Social Security Fund legislation:

- (3) in case termination ordered by the employer during to COVID-19 situation, SSF will provide monthly payments at 70% of their wages (with a maximum up to THB 15,000 in eligible wages per month), which amounts to maximum THB 10,500 per month for a maximum payment period of the lesser of 200 days (i.e., about 6 and a half month), and until the employee finds a new job. Plus, Employer has to pay normal severance.
- (4) in case that a company closes TEMPORARILY due COVID-19 due to without government order, the company must pay 75% of their ACTUAL wages. This is not a termination.

There is some discussion to increase support percentage from 62% to 75% see item (1) and (2) above. See Bangkok Post news on 8<sup>th</sup> May 2020 (at the end of this document)





The Office of the Board of Investment (BOI) stated 2<sup>nd</sup> April that it remains committed to serve the needs of investors. BOI has taken the following measures to facilitate companies:

#### **the Board of Investment (BOI) Measure – released 2 April 2020**

##### **A. BOI has extended the application deadline**

In accordance with the announcement by the Ministry of Finance to postpone corporate income tax submission for the 2019 accounting year (Por.Ngor.Dor.50) to 31 August 2020, the BOI has extended the application deadline for corporate income tax exemption privileges to 31 July 2020, or not less than 30 days before the corporate income tax filing date.

##### **B. BOI e-submission**

To ensure continued support to investors, online document submission service (e-submission) was launched since March 30, 2020 in addition to from our existing e-services (such as e-investment for applications, e-tax for corporate income tax exemption authorization, and e-land for land ownership approval). Please visit BOI website for e-submission (<https://doc.boigo.th/>). This new service, in line with the government policies to encourage people to work from home, ensures that companies can still receive services from us as usual. A new system also allows for on-line interviews and submission of additional documents. Smart visa applications (administered by BOI) are also fully on-line.

Source: The Office of the Board of Investment (BOI) email dated 2 April 2020



### **the Board of Investment (BOI) Measure – Released 13 April 2020**

The Board of Investment of Thailand (BOI) approved a series of measures to mitigate the impact of the coronavirus or COVID-19 outbreak on business, including steps to encourage rapid investment in the manufacturing of medical equipment. The board also approved incentives to promote technology-based “smart farming” solutions as well as research and development in a broader range of sectors.

The measures approved today include the following:

#### **A. Accelerate investments in the medical sector**

1.1 Apart from the 3 to 8 year tax holidays, a reduction of 50 percent of corporate income tax for an additional 3 years will be given to qualified investments in the medical sector. Examples include the production of medical devices and parts, non-woven fabric used as raw materials in the production of medical supplies, diagnostic test kits, drugs, and active pharmaceutical ingredients. This measure covers projects that apply for promotion between 1 January and 30 June 2020 and must start production and generate income by 31 December 2020. Distribution or donation domestically of at least 50 percent of the output must take place in 2020-2021.

1.2 A measure to support the adjustment of existing production lines to manufacture medical devices or parts by exempting import duties on machinery on the condition the equipment is imported within 2020 and the application for production line adjustment is filed by September 2020.

1.3 Adjustments to the benefits granted for the production of raw materials used in the manufacture of medical products to encourage a more complete value chain in Thailand. For instance, pharmaceutical grade alcohol production can now be entitled to an 8-year corporate income tax exemption. Additional benefits will also be granted for the production of non-woven fabric used as raw materials for the production of medical masks or medical devices, by expanding the corporate income tax exemption to 5 years, from 3 years.

#### **B. Temporary relaxation of investment conditions**

A relaxation of investment conditions was approved to mitigate the impact of the virus outbreak, which has affected economic activity both directly and



indirectly on BOI promoted businesses. The board agreed to relax deadlines in cases such as the duty-free importation of machinery and the full operation start-up, as well as waivers for applications for temporary cessations of operations for a period of more than two months.

#### C. Support for the management of water resources

The BOI approved the inclusion of the management of water resources in its earlier announced scheme to encourage private sector participation in support of projects improving the competitiveness of the grassroots economy. The approved extension will allow companies to enjoy tax benefits for up to 3 years and equivalent to 120% of the amount they invest in projects supporting the holistic management of water resources which contributes to flood prevention and helps mitigate the impact of the drought affecting parts of the country. The extension covers projects such as connecting water sources to reservoirs, installing plumbing systems, digging wells to store water, and the installation of wastewater recycling plants, using reverse osmosis water treatment technology to be installed in local communities.

#### D. Support to Research and Development

The BOI has broadened the scope of activities eligible for duty-free importation of materials used in research and development to cover all activities required to conduct R&D.

#### E. Encourage the development of smart farming

To encourage investment in technologies supporting the modernization of the agricultural sector and allow local start-up enterprises to participate in the overall development of digital platforms, the BOI has simplified the conditions of investment promotion of smart farming service while retaining attractive tax incentives.

Source: Investment Services Center, the Board of Investment Office of the Prime Minister No. 43/ 2563 (O.19), 13<sup>th</sup> April 2020



**The Revenue Department** more detail on 2<sup>nd</sup> phase measure on Delaying of Tax Filing, Submission, and Payment (item 1.6, 2.2, 2.3)

### The Revenue Department Announcement – Released 2 April 2020

#### **1. Extend the submission of form and payment as general**

- 1.1. Personal Income Tax for the tax year 2019 (Por Ngor Dor 90\*, 91\*, and 95) that must be submitted by 31 March 2020, has extended until 31 August 2020.
- 1.2. Corporate Income Tax for 2019 fiscal year, (Por Ngor Dor 50 and 55) not listed on the Stock Exchange of Thailand, normally submitted during April 2020 to August 2020, extended to 31 August 2020.
- 1.3. Corporate Income Tax for the half of 2020 fiscal year (Por Ngor Dor 51) not listed on the Stock Exchange of Thailand, normally to be submitted within April 2020 to September 2020, extended to 30 September 2020.

#### **2. Extend the submission of form and payment for the entrepreneurs who is closed the premises according to the government order**

- 2.1. Withholding Tax (Por Ngor 1, 2, 3, 53, and 54) of March 2020, which is normally submitted within April 2020 and of April 2020, which is normally submitted within May 2020, extended to 15 May 2020.
- 2.2. Value Added Tax
  - 2.2.1. Domestic sales of goods and services (Por Por 30) of March 2020, which must be submitted by April 2020 and April 2020, which must be submitted by May 2020, extended to 23 May 2020
  - 2.2.2. Payment of services to foreign country (Por Por 36) of March 2020, which must be submitted within April 2020, and of April 2020, which must be submitted within May 2020, extended to 15 May 2020.
  - 2.2.3. Specific business tax (Por Tor 40) of March 2020, which must be submitted within April 2020, and of April 2020, which must be submitted within May 2020, extended to 23 May 2020 but not including the case of real estate sales as commercial or profit which is paid at the time of registration of rights and juristic acts.
  - 2.2.4. Stamp duty (Or Sor 4, 4 Kor, and 4 Khor) which must be paid within April 1, 2020 until May 15, 2020, extended to 15 May 2020.

Source: The Revenue Department News Por Chor Sor 27/2563



### **The Revenue Department Announcement - Released April 28 2020**

Corporate income tax refunds can be done by PromptPay system beginning May 1, 2020.

Mrs. Sommai Siriudonset, Strategic Tax Consultant (Energy Business Group), as spokesman for the Revenue Department, revealed that “using the PromptPay system will be another way for taxpayers to request a refund, in addition to receiving cheque or receiving bank transfers. This service is available for juristic persons with some basic requirements, including;

1. It is a juristic person which has registered for PromptPay;
2. It has tax returns of less than 100 million baht;

TRD will consider issuing tax refunds to the bank account linked to the company’s 13-digit corporate registration number. For other juristic persons that do not meet the above qualifications, the Revenue Department will still issue returns via cheque or via bank account transfer.

Source: The Revenue Department



The Revenue Department has extended the time to submit the application form via the internet for entrepreneurs helps reduce the risk of spreading the COVID-19 virus.

### **The Revenue Department Announcement – Released 12 May 2020**

The Ministry of Finance, with the Revenue Department, has extended the submission of tax returns and payment forms. For the tax month in March until August 2020, only for entrepreneurs submitting online forms helps entrepreneurs not have to travel to file form by themselves, reducing risk during the corona epidemic situation 2019 (COVID-19).

Dr. Ekniti Nitithanprapas Director-General of the Revenue Department Said further that Extending the deadline for submitting the return and payment tax return to the business submitting form this time through the internet consists of withholding tax (income tax PND 1, income tax 2, income tax 3, income tax 53 and income tax 54). From domestic sales of goods and services (Por.Por.30), VAT from payment of overseas services (Por.Por.30) and specific business tax (Por.Por. 40) with details as follows:

Type	Tax month	Filed within
Income Tax Form 1, 2, 3, 53, 54 VAT 30, 36 Phor. 40	March April 2020	1 June 2020
	May 2020	30 June 2020
	June 2020	31 July 2020
	July 2020	31 August 2020
	August 2020	30 Sept. 2020

Source: The Revenue Department, Office of the Secretary Public relations



## COVID-19 Relief Measures - corporate compliance summary (secondary source – KPMG)

As the outbreak of COVID-19 may affect the compliance of corporate law, especially the convention of the annual general meeting of shareholders (“AGM”), the Department of Business Development (“DBD”) and the Thai Revenue Department (“TRD”) has released the relief measures to ease the affected entities in the compliance of corporate requirements during this situation.

The summary of the corporate compliance relief measures and the relevant compliance requirements are as follows:

### ***Public limited companies listed in the Stock Exchange of Thailand (“Listed companies”)***

	<b>Normal timeline</b>	<b>Extended timeline</b>
AGM	Within 4 months of the end of the accounting period.	<p>Listed companies that are affected by the outbreak of COVID-19 can hold an AGM later than 4 months from end of the accounting period. The timeline is not specified.</p> <p>Listed companies must submit the notification letter* to clarify the reason for not being able to hold an AGM or hold an AGM later than 4 months from the end of the accounting period, along with the updated list of shareholders (form BMJ.006) to the DBD or via website or registered mail. It appears that this may be done when the AGM is to be held.</p> <p>Listed companies must inform the Stock Exchange of Thailand (“SET”) and the shareholders of the companies that the meeting initially scheduled has been postponed.</p>
List of shareholders (BMJ.006) submission	Within 1 month from the AGM date	The timeline remains unchanged, subject to the extended date of the AGM.



Submission of audited financial statements to DBD	Within 1 month from the AGM date	The timeline remains unchanged, subject to the extended date of the AGM.
	<b>Normal timeline</b>	<b>Extended timeline</b>
Submission of financial statements to SET (listed companies)	<ul style="list-style-type: none"> <li>• Unaudited financial statements (optional) - within 30 days of the end of the quarter or of the company's accounting period.</li> <li>• Reviewed quarterly financial statements - within 45 days of the end of each quarter.</li> <li>• Audited annual financial statements - within three months from the end of an accounting period.</li> </ul>	<p>The timeline remains unchanged.</p> <p><i>Note:</i> Due to the postponement of AGM, listed companies can appoint the SEC authorized auditor to review financial statements for the first quarter of 2020 in order to disclose information and submit financial statements to SET under the specified timeline. However, the appointment of the auditor should be resolved in the next AGM.</p>
Application for the Board of Investment's corporate income tax incentive utilization Submission	Within 120 days from the end of accounting period.	The timeline remains unchanged.
Annual corporate income tax return (PND.50) submission	Within 150 days from the end of the accounting period. Audited financial statements are required to be submitted with PND.50.	The timeline remains unchanged.





Transfer Pricing (“TP”) Disclosure form submission	Within 150 days from the end of accounting period.	The timeline remains unchanged.
Mid-year corporate income tax return (PND.51) submission	Within 2 months from the half of the accounting period.	The timeline remains unchanged.

**Limited companies and public limited companies**

	Normal timeline	Extended timeline
AGM	Within 4 months of the end of the accounting period.	Limited companies and public limited companies that are affected by the outbreak of COVID-19 can hold an AGM later than 4 months from end of the accounting period. The timeline is not specified. It appears that this may be done when the AGM is to be held.  Limited companies and public limited companies must submit the notification letter* to clarify the reason for not being able to hold an AGM or hold an AGM later than 4 months from the end of the accounting period, along with the updated list of shareholders (form BOJ.5/ BMJ.006) to the DBD or via website or registered mail.
List of shareholders (BOJ.5/ BMJ.006) submission	<ul style="list-style-type: none"> <li>• <i>Limited companies:</i> within 14 days from the AGM date</li> <li>• <i>Public limited companies:</i> within 1 month from the AGM date</li> </ul>	The timeline remains unchanged, subject to the extended date of the AGM.
Submission of audited financial statements to DBD	Within 1 month from the AGM date	The timeline remains unchanged, subject to the extended date of the AGM.
Application for the Board of Investment’s corporate income tax	Within 120 days from the end of accounting period.	31 July 2020 or at least 30 days before the PND.50 submission due date. <i>Note:</i> The business operator can submit the documents via e-submission system from 30 March 2020 onwards.



incentive utilization submission		
Annual corporate income tax return (PND.50) submission	Within 150 days from the end of the accounting period. Audited financial statements are required to be submitted with PND.50.	For limited companies and public limited companies that are required to submit and pay corporate income tax within April 2020, May 2020, June 2020, July 2020 and August 2020, the deadline is extended to <u>31 August 2020</u> .  For limited companies and public limited companies that the normal timeline for corporate income tax payment and return submission is from 24 August 2020 to 31 August 2020, the 8-day extension for e-filing is still applicable.
	<b>Normal Timeline</b>	<b>Extended Timeline</b>
TP Disclosure form submission	Within 150 days from the end of accounting period.	For limited companies and public limited companies that are required to submit TP Disclosure form within April 2020, May 2020, June 2020, July 2020 and August 2020, the deadline is extended to <u>31 August 2020</u> .
Mid-year corporate income tax return (PND.51) submission	Within 2 months from the half of the accounting period.	For limited companies and public limited companies that are required to submit and pay mid-year corporate income tax within April 2020, May 2020, June 2020, July 2020, August 2020 and September 2020, the deadline is extended to <u>30 September 2020</u> .  For limited companies and public limited companies that the normal timeline for mid-year corporate income tax payment and return submission is from 23 September 2020 to 30 September 2020, the 8-day extension for e-filing is still applicable.

***Registered partnerships, foreign companies operating business in Thailand and joint ventures***

	<b>Normal timeline</b>	<b>Extended timeline</b>
Submission of audited financial statements to DBD	Within 5 months of the end of the accounting period.	For entities that have the accounting period ending from 31 October 2019 to 31 March 2020, the deadline is extended to <u>31 August 2020</u> .
Annual corporate income tax return (PND.50) submission	Within 150 days from the end of the accounting period. Audited financial statements are required to be submitted with PND.50.	For entities that are required to submit and pay corporate income tax within April 2020, May 2020, June 2020, July 2020 and August 2020, the deadline is extended to <u>31 August 2020</u> .  For entities that the normal timeline for corporate income tax payment and return submission is from 24 August 2020 to 31 August 2020, the 8-day extension for e-filing is still applicable.



Transfer Pricing (“TP”) Disclosure form submission	Within 150 days from the end of accounting period.	For entities that are required to submit TP Disclosure form within April 2020, May 2020, June 2020, July 2020 and August 2020, the deadline is extended to <u>31 August 2020</u> .
Mid-year corporate income tax return (PND.51) submission	Within 2 months from the half of the accounting period.	For entities that are required to submit and pay mid-year corporate income tax within April 2020, May 2020, June 2020, July 2020, August 2020 and September 2020, the deadline is extended to <u>30 September 2020</u> . For entities that the normal timeline for mid-year corporate income tax payment and return submission is from 23 September 2020 to 30 September 2020, the 8-day extension for e-filing is still applicable.

### **Trade associations and chambers of commerce**

	<b>Normal timeline</b>	<b>Extended timeline</b>
AGM	Within 120 days of the fiscal year-end.	Trade associations and chambers of commerce that are affected by the outbreak of COVID-19 can hold an AGM later than 120 days from end of fiscal year. The timeline is not specified. It appears that this may be done when the AGM is to be held.  Trade associations and chambers of commerce must submit the notification letter to clarify the reason for not being able to hold an AGM or hold an AGM later than 120 days from the end of the fiscal year to the DBD or via website or registered mail.
Submission of audited financial statements to DBD	Within 30 days from the AGM date.	The timeline remains unchanged, subject to the extended date of the AGM.
Annual corporate income tax return (PND.55) submission	Within 150 days from the end of the accounting period. Audited financial statements are required to be submitted with PND.50.	For entities that are required to submit and pay corporate income tax within April 2020, May 2020, June 2020, July 2020 and August 2020, the deadline is extended to <u>31 August 2020</u> .  For entities that the normal timeline for corporate income tax payment and return submission is from 24 August 2020 to 31 August 2020, the 8-day extension for e-filing is still applicable.

#### **Note:**

\*The DBD has published a standard format of letter clarifying the impact from Covid-19 pandemic in particular. The letter can be downloaded from: [https://www.dbd.go.th/download/regis\\_file/covid19/dbdregist\\_exam\\_COVID19.pdf](https://www.dbd.go.th/download/regis_file/covid19/dbdregist_exam_COVID19.pdf) Source: KPMG in Thailand newsletter dated 2<sup>nd</sup> April 2020



## **ELECTRONIC MEETINGS**

A Royal Decree dated 18 April 2020 (gazetted and in force on 19 April) repealed a 2014 NCPO Announcement so that electronic meetings of almost all organisation types (companies, trade associations, chambers of commerce) other than some public sector organisations or bodies can hold director (or equivalent) and member (eg shareholder) meetings electronically.

All can be anywhere in the world

No need for 1/3 to be in the one place

There is no need to change constitutive documents to allow an electronic meeting (the chairman can determine it)

But there are detailed recording and record-keeping requirements. Traffic data (meta data) of all participants must be kept. Agenda and meeting documents must be emailed. The old 2014 then MICT (now MDES) Announcement about security was (in effect) replaced by a June 2020 Notification from MDES which describes the security arrangements. It does not amend the April Decree which by its s.9(5) still requires 'meta data' records to be retained.

It seems however that DBD has a simplified approach with some standard forms which do not seem to enforce all requirements from the Decree / new MDES Notification. This streamlining is welcome.

## **ENTRY RESTRICTIONS**

These rules change frequently. The most recent CAAT announcement is 2 July (replacing 29 June announcement) which harmonises with the 11 categories specified by CCSA in its 30 June regulations. **On 30<sup>rd</sup> June 2020**, in accordance with the Order of the Centre for the Administration of the Situation due to the Outbreak of the Communicable Disease Coronavirus 2019 (COVID-19) No. 7/256 - Guidelines based on Regulations issued under Section 9 of the Emergency Decree on Public Administration in Emergency Situations B.E. 2548 (2005), CAAT allow 11 categories of passengers or Travelers Entering into the Kingdom as following categories: (see also Annex p. 56)



Ref.	<i>Categories of persons entering – 30 June CCSA</i>
1	Thai Nationals
2	Exempted people or people specified by PM or Chief CCSA Official.
3	Diplomats / consular missions or similar, including spouses, parents or children
4	Carriers of necessary goods ; then promptly depart
5	Crew / vehicle operators, with departure schedule
6	Non-Thai nationals = spouses, parents or children of Thai nationals.
7	Residents, or permit to be
8	Work Permit, Smart Visa holders or similar approvals, including their spouses or children.
9	<p>Students of approved educational establishments , including their parents or guardians, except for students of non-formal schools in accordance with laws on private schools or similar</p> <p>9.1 Private school students categorised as international schools or universities that provide international curriculum, including parents or guardians</p> <p>9.2 Students under the Office of the Basic Education Commission or under other government agencies excluding the parents or guardians of such students.</p> <p>9.3 Students of border patrol police schools or schools affiliated to other agencies with similar missions excluding the parents or guardians of such students.</p>
10	Medical 'tourists', including their accompanying persons (max 3), except for treatment for COVID-19. Round up treatment to 14 days (like Quarantine)
11	<p>Special arrangements with other countries.</p> <p>(11.1) For long stay</p> <p>(11.2) For short stay</p> <p>Quota per MFA list approved by CCSA for each category</p>

See Excel-based chart in Annex (end of this document p.56) for more details. The types of quarantine are shown there in a separate chart.



See infographic as below:



## Measures for Entering the Kingdom of Thailand

\*Updated on 1 July 2020

### Students of educational institutions approved by Thai authority

Avoid risky areas or communities at least 14 days before traveling

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- COVID-19 free certificate (not more than 72 hours prior)
- Health Insurance covering COVID-19 (not less than 100,000 US dollars)
- Letter of approval on quarantine accommodation by Thai authorities.
- Exit screening

### Persons who are in need of medical treatment in Thailand

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- COVID-19 free certificate (not more than 72 hours prior)
- Health Insurance covering COVID-19 (not less than 100,000 US dollars)
- Certificate of medical institutional in a country of departure
- Letter of approval for hospital quarantine not less than 14 days
- Exit screening

### Non-Thai nationals with special agreement

In short term for entry

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- COVID-19 free certificate (not more than 72 hours prior)
- Health Insurance covering COVID-19 (not less than 100,000 US dollars)
- Letter of approval on quarantine accommodation by Thai authorities.



## Hotline:

# 1111

or kindly contact  
a Royal Thai Embassy

For more information, Government hotline: 1111 or kindly contact a Royal Thai Embassy



## Measures for Entering the Kingdom of Thailand

\*Updated on 1 July 2020

### Vehicle operators entering the country

#### Required documents for entering

- Certificate of employee for vehicles (inform clearly the time of entry-exit)
- Health insurance covering COVID-19 (not less than 100,000 US dollars)
- Exit screening

### Spouse, parent or child of a Thai national

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- COVID-19 free certificate (not more than 72 hours prior)
- Health insurance covering COVID-19 (not less than 100,000 US dollars)
- Letter of approval on quarantine accommodation by Thai authorities
- Exit screening

### Persons who hold a valid certificate of residence

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- COVID-19 free certificate (not more than 72 hours prior)
- Health Insurance covering COVID-19 (not less than 100,000 US dollars)
- Letter of approval on quarantine accommodation by Thai authorities.
- Exit screening

### Persons who hold a valid work permit

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- COVID-19 free certificate (not more than 72 hours prior)
- Health Insurance covering COVID-19 (not less than 100,000 US dollars)
- Letter of approval on quarantine accommodation by Thai authorities.
- Exit screening

For more information, Government hotline: 1111 or kindly contact a Royal Thai Embassy







## Measures for Entering the Kingdom of Thailand

\*Updated on 1 July 2020

### Thai nationals

Avoid risky areas or communities at least 14 days before traveling

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- "COVID-19-free" certificate optional (not more than 72 hours prior)
- Exit screening

### Persons with exemption or who are permitted or invited by the Government

Avoid risky areas or communities at least 14 days before traveling

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- "COVID-19-free" certificate (not more than 72 hours prior)
- Travel plan with precise, clear route and available for tracking
- Exit screening

### Individuals on diplomatic missions

Avoid risky areas or communities at least 14 days before traveling

#### Required documents for entering

- Certificate of Entry (COE)
- Medical certificate (Fit to fly)
- "COVID-19-free" certificate (not more than 72 hours prior)
- Letter of certification covering COVID-19 expenses
- Exit screening

### Carriers of necessary goods

#### Documents for entry



For more information, Government hotline: 1111 or kindly contact a Royal Thai Embassy





### MFA update 20 July 2020

The MFA NV (Note Verbale) Entry Permission for non-Thai – (referring only to category 8 – ie work permit/smart visa/similar permissions) from the CCSA 30 June regulation) which replaced MFS NV of 28 May 2020. The only material difference between the two is that the new NV requires PCR testing and also covers family members (spouse and children).

#### Requirement:

- A copy of work permit or copy of letter of permission issued by a Thai Government agency (in most cases, by the Ministry of Labour) to Work in Thailand;
- A completed and signed "Declaration Form" obtained from the Embassy/Consulate-General
- A health insurance covering all expenditures of medical treatment, including COVID-19, while traveling to Thailand and during their stay in Thailand, in an amount of at least 100,000 USD.
- The "Certificate of Entry (COE)" issued by the Royal Thai Embassy/Consulate-General;
- The completed and signed "Declaration Form"; (3) A 'Fit to Fly Health Certificate';
- A medical certificate with RT-PCR laboratory result indicating that COVID-19 is not detected, issued no more than 72 hours before travelling **(additional to the 27 May 2020 announcement)** and
- A health insurance certificate covering all expenditures of medical treatment, including COVID-19, while traveling to Thailand and during their stay in Thailand, in an amount of at least 100,000 USD.

For more information, please access files as below:



Note Verbal C839 to  
Foreign Chambers 21



## Procedure for Entry into Thailand for Non-Thai Nationals

**Prior to departure**

Contact the Royal Thai Embassy/  
Royal Thai Consulate-General to apply for :

- 1 **Entry Visa**
- 2 **Certificate of Entry (COE)**

**Documents to be submitted at the Embassy/Consulate-General**

1. Declaration form stating travel details
2. Health insurance with coverage of at least 100,000 USD
3. Reservation for Alternative State Quarantine (ASQ)
4. Other documents as requested by the Order of the Centre for COVID-19 Situation Administration (No. 6)

Process time: approximately 7 days

**On date of travel**

Present the following documents at the airport

1. Certificate of Entry (COE)
2. Health insurance
3. COVID-free medical certificate issued at least 72 hours prior to flight
4. Fit-to-fly medical certificate

**When travel to Thailand is approved**

The Royal Thai Embassy/ Royal Thai Consulate-General will notify your designated flight (air travel fees apply)

**Upon arrival**

- 1 COVID-19 test administered at the airport for non-Thai nationals who are government guests and government/international organization representatives as per (2) and (3) under Regulation Issued under Section 9 of the Emergency Decree on Public Administration on Emergency Situations B.E. 2548 (2005) (No. 12)
- 2 Transfer to ASQ

ศูนย์ข้อมูล COVID-19 | สายด่วน 1111

As of 15 July 2020

**Possible new categories of approved entrants:**

On 22 June CCSA released a proposal for additional groups to be let in:



CCSA released on 26 June a DRAFT proposal for allowing in other groups, including business visitors, skilled staff and tourists

- (1) Foreigners who may apply to go into state quarantine for 14 days
- (2) Foreigners who visit the country for a short period and who will have to be observed by medical staff or people who have been assigned by the Ministry of Public Health.

<https://www.facebook.com/thailandprd/photos/a.251619424861479/3337308776292513/?type=3&theater>

**-DRAFT-**

## RELAXED MEASURES FOR FOREIGNERS ENTERING THAILAND

### State Quarantine Measures

				
Businesspersons (can start immediately)	Skilled laborers, specialists (start 1 July)	Teachers, education staff, students (start 1 July)	Medical and wellness tourism (start 1 July or depending on the readiness of related agencies)	Foreigners who are a member of a Thai family or have a residence in Thailand (start 1 July)

### Observation Measures

 <p>Businesspersons who stay for a short period, or the Government's or government agencies' guests (the measures must be under the approval of the ad hoc committee, tasked with considering the relaxation of lockdown restrictions)</p>	 <p>Travel bubble tourism (applying to the Villa quarantine, start 1 Aug)</p>
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\*The CCSA is considering the detail of the measures



At 26 June it is not clear how the quarantine substitute will work (eg will there be testing?)



## **DOMESTIC TOURISM**

The government will offer a 3,000-baht subsidy on 5 million hotel rooms and a 40% discount on airline tickets to Thai tourists next month under a 20-billion-baht scheme to revitalize the tourism industry.

### **Updated on 1<sup>st</sup> July 2020**

The cabinet approved stimulus packages worth 22.4 billion baht to revitalise domestic tourism. 2 million Thais registered online for the tourism stimulus package "We travel together" which was opened on 15<sup>th</sup> July 2020. The government will subsidise 2 million air tickets, with the subsidy limited to 2,000 baht per person and will subsidise five million nights of hotel accommodation at 40% of normal room rates, with the subsidy limited to 3,000 baht per night for up to five nights. Subsidies for other services, including food, are capped at 600 baht per room per night.

As for the "Moral Support" package worth 2.4 billion baht, it will fund holiday travel for 1.2 million health volunteers and officials of sub-district hospitals. The package is also expected to help more than 13,000 tour companies.

Source: Bangkok Post

Although The Centre for Covid-19 Situation Administration (CCSA) on Friday 12<sup>th</sup> June 2020 approved in principle a proposal for "travel bubbles", the details which may include the 14 days guarantee rules are about to be announced.

### **Updated on 2<sup>nd</sup> July 2020**

The tourism and sports minister drafted a travel bubble plan for leisure travelers with three phases for opening, starting with 1,000 tourists per day quota across five provinces comprising Chiang Mai, Koh Samui, Krabi, Phuket and Pattaya.

Source: Bangkok Post

See also Domestic Tourism stimulus done 17 June.



**Updated 22 July 2020**

Government had launched a scheme called 'We Travel Together'. The government will loosen restrictions on three groups: hotels in the process of obtaining a licence, hotels whose licences expired less than a year ago, and small or boutique hotels that do not fit the hotel licence criteria.

The cabinet on 21 July gave the go-ahead for unlicensed hotels to join the We Travel Together tourism stimulus campaign and for expanded subsidies on services or goods bought by travellers during four working days (Monday-Thursday).

### **BROADBAND and AIRTIME SUPPORT**

10GB free additional data download – for Thai nationals, one mobile number each, application period is to 30 April provided the service was in place at 31 March. Does not apply to juristic persons (eg companies), or those with package over 10GB or unlimited. The additional 10GB data is valid for 30 days. Financed by Universal Service Obligation Fund (USO) or 3 billion baht from the Broadcasting and Telecommunications Research Fund (BTRF) – reports vary. Co-operative arrangement of operators and NBTC.

100 Minutes free airtime is offered for Thai nationals, one mobile number each.



**VISA measures** – According to Immigration Bureau<sup>1</sup>, a 7 April decision, second extension 23 April to 31 July; on 21 July extended to 26 September.

	<b>Normal</b>	<b>Changed</b>
Permanent Residents (normally residing in Thailand but stuck overseas)	Return within one year or lose Residency status.	Foreigners granted residence in the Kingdom under s. 48 of the Immigration Act and have issued departure notification to return within one year under s.50 are allowed to extend the return trip for more than one year. When the COVID 19 situation is resolved, they must return as soon as possible within the period specified by the Immigration Office. Residents currently have no return rights however.
Expired visa 'from' 26 <sup>th</sup> March	Overstayer; THB 500/day fine	All visa classes, including VoA and visa exemption categories, automatically extended to 30 April now extended to 31 July (then 26 September), no need to apply for an extension. This also applies to 'B' visa holders (There is evidence of non-adherence to this extension, by Immigration Bureau);
90 day reporting – if due for reporting in period 26 March – 30 April	Required to report s. 37(5); efforts to use an on-line reporting tool.	Extend the period of notification – we take this to mean that reporting must be done after 30 April if the reporting obligation fell in the period 26 March – 30 April; extended to 31 July; on about 21 July 90 reporting 'in suspension'
Visitors from neighbouring countries who hold a temporary border pass and got stuck in Thailand after the borders were shut,	Honour the terms of the pass	Will be allowed to stay in Thailand until the borders are re-opened, they will be required to leave Thailand within seven days after the borders reopen.

Work Permit extension does not appear to have been addressed. The initial period to 30 April is based on the lockdown period; given that flights are scarce, an extension of this waiver may be needed.

<sup>1</sup> The official EN version on the Immigration Bureau website covered only some of the cases, thus the TH version was relied on for this document



**The Royal Thai Government Gazette – Released 17th July 2020**

- ✓ 90 Days Notification (Counter A)
- ✓ Notification of Residence for foreigners (Counter B)
- ✓ Short – Stay VISA (Counter J, K)



**Move to** Temporary VISA Extension Center  
at Muang Thong Tani From July 13th , 2020 onwards.

The automatic VISA extension (Grace period) will not be extended any further and it is due to end in July 2020. VISA holders may apply for an extension after 31<sup>st</sup> July 2020. Applications will be considered on a case-by-case basis and overstayers who has not apply for an extension after the **deadline on 26<sup>th</sup> September 2020** will face legal consequences.

The Cabinet on Tuesday 21<sup>st</sup> July said it extended the amnesty for foreigners' stay in Thailand amid the global coronavirus outbreak for a second time – to 26 September.

The automatic extension of stay in the Kingdom, which was to expire on July 31, is now renewed until 26<sup>th</sup> September.

The mandatory 90-day reporting for foreigners residing in Thailand is also suspended – but some parts of Immigration were still requiring it.

The announcement was later published in the [Cabinet minutes](#) released by the government.

Source: Immigration Division and Khaosod English

**Provided Services :**

**Counter A,B**

- 90 Days Notification
- Notification of Residence for foreigners'

**Counter J**

- Tourist VISA (TR-60)

**Counter K**

- VISA Exemption (14 Days, 30 Days, 90 Days)
- (Type of VISA: ฌ. 14, ฌ.30, NON-30, NON-90)
- VISA On Arrival (TR-15)
- Transit VISA (TS)
- Courtesy VISA (CY)
- APEC
- Lost Passport
- Lost Departure Card (TM.6)
- Arrival Stamp Correction



6 – Story Building  
Provide Services on 1st and 2nd floor.



Building in the back  
Provide Services on the 1st floor.



Immigration Division 1, Responsible for Bangkok area.  
For more information [www.bangkok.immigration.go.th](http://www.bangkok.immigration.go.th)



Scan for Map  
(Muang Thong Tani Center)



## Decrees

### The Royal Thai Government Gazette – Released 19 April 2020

On 19 April 2020, the Government Gazette website published 4 Royal decrees and 1 decree approved by his Majesty the King and signed by the Prime Minister Gen, Prayut Chan-o-cha. These laws announcement will be an important mechanism worth 1.9 Trillion Baht to mitigate the impact of the coronavirus on the economy, there are basic details as follows

1. The Executive Decree authorizing the Ministry of Finance to proceed loan, in the amount of not over 1 Trillion Baht.
2. The Executive Decree providing financial assistance to entrepreneurs, no more than 500,000 million baht
3. The Executive Decree on Maintaining Financial System Stabilization and Economic Security in 2020 by stipulating that in the term of funds, the amount does not exceed 400,000 million baht.
4. The Executive Decree on Electronic Meetings (covered elsewhere in this file)
5. The Decree on the amount of deposits received general coverage 2020

Executive decrees 1,2,3 were approved by House of Representatives 31 May

Source: The Royal Thai Government Gazette website

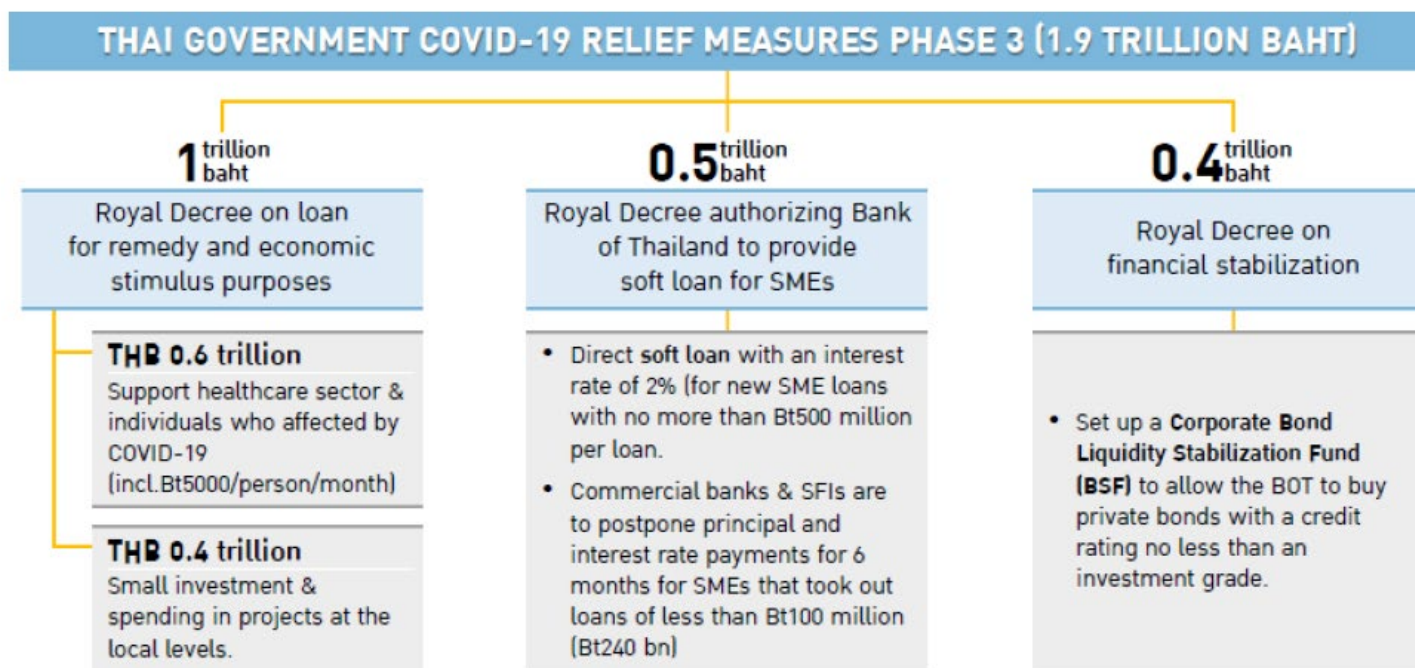
### Updates on 25 May 2020:

The government is set to reallocate 150 billion baht from the 2020 and 2021 fiscal budgets if additional funds for economic and social restoration are needed to blunt the fallout from the pandemic, says the Budget Bureau.

Ministry of Finance has made preparations for securing 150 billion Baht if additional funds for economic and social restoration are needed. Of the 150 billion Baht, 40 billion Baht will be allocated from the 2021 annual budget (to go before the cabinet on May 26), 60 billion Baht will be from the central budget and 50 billion Baht from reallocating unused 2020 budget.

Source: <https://www.bangkokpost.com/business/1923668/b150bn-from-future-budgets-may-be-use>





Source: Compiled by TDRI EIS



## Compensation for workers affected by Covid-19 by SSO

### **The board of the Social Security Office (SSO) - 8 May 2020 (Still not approved by cabinet)**

The board of the Social Security Office (SSO) said the board stands by its March 24 decision that compensation for workers affected by Covid-19 outbreak is 50% of their wages capped at 15,000 baht a month for a period of two months.

The Labour Ministry, however, decided to raise the compensation payment from 50% to 62%, covering a period of three months. That proposal was approved by the cabinet.

Now, in a new development which would bring about a further boost, Labour Minister MR Chatu Mongkol Sonakul on Wednesday said he would ask the cabinet to approve the compensation payout of 75% of daily wages. If approved it will be retroactive from March.

The proposal drew objections from labour activists who already disagreed with the 62% payment as they saw it as a way for the government to pass the buck to the Social Security Fund (SSF).

The maximum ceiling of the daily wage -- 500 baht a day or 15,000 baht a month -- is used to calculate the compensation. The current rate of 62% comes to 9,300 baht a month. Based on that calculation, the new 75% rate will total 11,250 baht a month.

A source on the SSO board who asked not to be named said the board had agreed with a sub-committee's proposal to classify the Covid-19 pandemic as a "force majeure" under Section 75 of the Labour Protection Act, allowing employees to seek a proportion of their salaries from the SSF.

But the panel settled on 50% compensation for 60 days for those whose jobs were suspended due to the outbreak. This was because they did not lose their jobs, while the 160 billion baht fund was allocated to help those who had become unemployed, according to the source. The source added one of the labour specialists had told the board the government might have to pay the difference to the SSF if it granted more than the board.

Source: Bangkok Post Website on 8 May 2020



National Economic and Social Development Council (NESDC) guideline for B400bn rehabilitation

**National Economic and Social Development Council (NESDC) – Announcement on 25 May 2020**

National Economic and Social Development Council (NESDC) approved for the 400 billion Baht allocated for economic and social rehabilitation projects to be spent on four sectors:

1. Future sustainable growth (smart agriculture, large-scale farming, food processing, bio-economy, tourism)
2. Local economic development – 200 billion Baht would go to supporting community businesses and community tourism. Tourism and Sports Ministry also plans to provide subsidy for boosting domestic tourism
3. Household and private consumption stimulus; and
4. Small scale infrastructure development (water & irrigation, R&D for digital platform, transport & logistics)

Relevant ministries must propose development projects under these guidelines by June 15. NESDC will screen the projects before proposing them to the cabinet, to be approved by 7 July. The projects are to be implemented from July and completed within fiscal year 2021.

Source: National Economic and Social Development Council (NESDC), <http://nscr.nesdb.go.th/loanact/>



Thai Cabinet decrease 2020 property tax by 90%

### Ministry of Finance – Announcement on 2 June 2020

The cabinet has approved a royal decree on the cut of the tax on land and buildings by 90% of the amount due for the 2020 tax year. Juristic persons owning farmland with the appraised value of 5 million baht normally pay 0.01% of the value under the existing law, or 500 baht. With the new cuts, they will now pay 50 baht. The same also applies to residential use.

#### Residential tax rates

Category of Land	Legal Ceiling Rate (%)	Appraisal Value (THB)	Applicable Rate (%)
Residential	0.3	0 – 50 million	0.02
		> 50 – 75 million	0.03
		> 75 – 100 million	0.05
		> 100 million	0.1

Tax exemption for first home buyers for owners of both land and home worth up to THB 50 million and if owner's name appears on house registration book. Tax exemption for owners of home (not land) worth up to THB 10 million and if owner's name appears on house registration book

#### Agricultural land tax rates

Category of Land	Legal Ceiling Rate	Appraisal Value (THB)	Applicable Rate (%)
Agricultural	0.15 %	0 – 75 million	0.01
		>75 – 100 million	0.03
		>100 – 500 million	0.05
		>500 – 1,000 million	0.07
		> 1,000 million	0.1

Tax exemption for lands worth up to THB 50 million owned by individuals. In addition, individual owners who use the land, or building, for agricultural purposes will be exempt for the first three years of tax collection under the Act.

Source: <https://www.thailand-business-news.com> and Announcement no. 63/2563 by the Ministry of Finance here



CCSA - 4th Phase Relaxation

The Centre for Covid-19 Situation Administration (CCSA) - COVID-19 restriction easing

CCSA outlined the 4th phase of COVID-19 restriction easing, effective from 15th June. The CCSA decided to lift up the curfew but the state of emergency and ban of entry.

As previously announced, per the proposal by the Business Advisory Committee in Center for Covid-19 Situation Administration, very low to low-risk businesses were first to be re-opened and must comply with health requirements; High risk businesses will be last to re-open.

Health requirements are (a) maintain physical distance in the shop and in the queues outside shop, (b) measure clients and staffs' temperatures, ensure mask wearing, clean frequently touched surfaces, and (c) install a check-in & check-out QR code registration system for clients, called Thai Chana.

**Business Re-opening**

BUSINESS WITH...			
Very Low risk	Low risk	Medium risk	High risk
Can re-open	Can re-open with registration & health measures	Can re-open with registration & approval after low risk businesses	Can re-open after Covid-19 outbreak is under control

- Street vendors, open-air markets, small non-air conditions, stand-alone restaurants, supermarkets, convenient stores, parks, open-air centers for non-team sports, hair salons (wash, cut, dry only), telecom service shops outside department stores, pet grooming, medical clinics, public transportation, planes, vans, buses, funerals, & weddings.
- Malls and department stores, large restaurants, open-air sports e.g. golf course, dental clinics, museums, flower parks, galleries, libraries, & massage parlors.
- Indoor sport centers, fitness centers, movie production allowed with conditions, swimming pools, seminar rooms & beauty clinics.
- Cinemas, concert halls, convention centers, exhibition halls, boxing centers. sports stadium, bowling alleys, pubs, bars, game & internet shops, tutorial centers, & zoos

Source: TDRI; Macroeconomic update; surviving COVID-19 impacts Presentation

The Centre for Covid-19 Situation Administration (CCSA) announcement on 12<sup>th</sup> June 2020; and 24<sup>th</sup> June

CCSA outlined the 4th phase of COVID-19 restriction easing, effective from 15th June for the 4<sup>th</sup> Phase.. The CCSA decided to lift up the curfew but the state of emergency and ban of entry remains intact. Travel across provinces will be allowed, but registration for tracking purposes still require. the emergency decree remains in effect and the government would maintain controls on all entry -- by land, water and air

International, cram and informal schools, as well as small formal schools with no more than 120 students each will reopen. If there are larger numbers of students, they will have to submit management plans, according to a source.

Meetings and seminars, exhibition, convention and event halls can also resume activities, along with theatres, but social distancing must be observed. Alcoholic beverages can be served at restaurants, food centres and hotels, but pubs, bars, karaoke shops and entertainment venues will remain closed. Parlours offering Thai massage and saunas can reopen, with only a limited number of customers allowed to use facilities at the same time.

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**GETTING BACK TO BUSINESS**

Business and other activities to resume as part of the fourth stage in the government's plan to relax Covid-19 restrictions, effective from Monday.

The night curfew will end on Monday, but strict controls on entering the country will continue.

Source: Centre for Covid-19 Situation Administration (CCSA)

- International, cram and training schools, as well as small formal schools with no more than 120 students can reopen.
- Governmental organisations can hold meetings and seminars. Exhibition, convention and event halls can also resume activities, along with theatres, but must observe social distancing.
- Water parks, playgrounds and amusement parks can reopen, except for ball pits and inflatable play areas, which are difficult to disinfect.
- Game arcades in shopping malls can reopen.
- Daycare centres for children and elderly people can reopen, but must observe social distancing.
- Scientific centres for learning can reopen, with a limited number of visitors allowed at one time.
- Sports stadiums, exercise venues can reopen to sporting activities, but without spectators.
- Group exercise in parks and other outdoor locations can resume, with no more than 50 people participating.
- Film crews can each comprise up to 150 people and up to 50 spectators.
- Thai massage parlours and saunas can reopen, with a limited number of clients using facilities at the same time. Soapy massage parlours will remain closed.
- Alcoholic beverages can be served at restaurants, food centres and hotels, but pubs, bars, karaoke places and entertainment venues will remain closed.
- Inter-provincial buses, including air-conditioned ones, passenger vans, trains. Double seating is allowed, with one adjacent seat left vacant. Occupancy rates on buses would be limited to 70% of seats.

All businesses and activities being resumed must be subject to disease control measures and use the Thai Chana app for check-ins and check-outs.

BKPGraphics

Source: CCSA for 4<sup>th</sup> Phase



From 1<sup>st</sup> July 2020, the **fifth phase** of lockdown easing applies,, allowing all businesses to resume operations.

Bars, nightclubs and karaoke bars are given green light to resume business until midnight. The establishment can accommodate no more than five guests per table, while each customer must remain one meter apart.

Internet cafes are also finally allowed to reopen and each surfing session must not exceed two hours.

Update on 21<sup>st</sup> July 2020:

The sixth phase which will propose to the cabinet is related to border control and not the local businesses.





## Banks told to suspend dividends

### The Bank of Thailand (BoT) – Announcement on 19 June 2020 – **FUND MANAGEMENT PLAN**

The Bank of Thailand (BOT) has assigned commercial banks to develop a fund management plan, ranging from one to three years, to help people and entrepreneurs deal with a lack of income and a shortage of liquidity. The plan must take into consideration economic trends and debtors' ability to operate businesses after the COVID-19 pandemic ends.

During the formulation of the fund management plan, the commercial banks will not be making interim dividend payments, and stock repurchases will also be suspended, to help the business sector in light of the COVID-19 pandemic.

The BoT is linked to its broader policy to ensure credit access and stimulate business activity. The measures will help the country's banks maintain the necessary resources to support their lending activities, and absorb credit losses, during this economically fraught period.

The BoT is requiring commercial banks to run a new round of stress tests that takes the pandemic's impact into account and report the results next month, while strengthening capital buffers will be discussed in case the outcome shows Capital Adequacy Ratios (CAR) are below 11.5%.

With agreement with the Thai Bankers' Association on maintaining the CAR at 18.7% by refraining from paying interim dividends and buying back shares. The BoT will ensure bad loans at banks will not surge, like what happened during the 1997-98 Asian financial crisis, when non-perform loans (NPLs) hit 50% of lending. NPLs stood at 3.05% of lending at the end of March.



Source: Bank of Thailand announcement no. 33/2563 & Bangkok Post website dated 23 June 2020 [here](#)





## Cabinet approved 22 billion Baht for Tourism Stimulus Package

### The cabinet decision – Announcement on 17 June 2020 -- **DOMESTIC TOURISM STIMULUS**

The Royal Thai Government today approved a domestic tourism stimulus package worth 22.4 billion Baht, proposed by the Ministry of Tourism and Sports and Ministry of Finance as part of the efforts to mitigate the impacts of the Coronavirus Disease 2019 (COVID-19) crisis and accelerate recovery in the travel and tourism sector.

The project is expected to stimulate two million domestic trips during 1 July – 31 October, 2020, and help generate income for accommodation establishments, airlines, tour companies, restaurants, and related businesses. The budget will benefit 24,700 accommodation establishments and 36,755 restaurants and related businesses.

- 1) The first package (2.4 billion Baht) funds holiday travel for 1.2 million health and medical personnel, village health volunteers and sub-district health promotion hospital workers through local tourism operators with 2,000 baht per person.
- 2) Second package (18 billion Baht) subsidize 40 percent of hotel expenses and food expenses at tourist destinations up to 3,000 baht per night for domestic tourists.
- 3) Third package (2 billion Baht) subsidies 40 percent of costs related to interprovincial buses and car rental but the subsidy is limited to 1,000 baht per tourist.

Source: The TAT International Public Relations Division [here](#)



## Further Aid Package to remedy four groups of people

### The Cabinet of Thailand – Announcement on 16 June 2020

The cabinet approved four aid packages for group of people who affected financially by the Covid-19 pandemic who have not previously been included in remedy relief measure.

The recipients included 1,164,222 holders of state welfare cards who have not received any state assistance during the pandemic. They would be given 1,000 baht each for three months, May to July, with 3.49 billion baht allocated to the package.

The first group was 302,160 people who were unsuccessful in registering for help on the website raomaithingkun.com ("Nobody will be left behind"). They would also receive 1,000 baht each for three months. A budget of 906 million baht was allocated for this group.

The second group is people in a vulnerable state selected by the Ministry of Social Development and Human Security. There were 6,781,881 people in this group who had not received any state assistance before. Each would receive 1,000 baht a month for three months, from May to July.

The third group on top of the existing allowances for newborns, the disabled and the elderly. A budget of 20.3 billion baht was set aside for this group.

The fourth group was farmers whose lives were affected by the pandemic. They would receive 5,000 baht each for three months. The budget was 3.8 billion baht.

Source: Bangkok Post website dated 17 June 2020



DITP introduced measures to assist entrepreneurs with SMEs Pro-active project

Department of International Trade Promotion (DITP) - Announcement on 23 June 2020 – **SME Pro-Active project**

DITP Introduce measures to assist entrepreneurs under the SMEs Pro-active project affected by Covid-19 and extend the phase 3 of the project to 2022, hoping to help post-COVID.

Mr. Somdet Somboon, Director-General of the Department of International Trade Promotion (DITP), chaired the 2<sup>nd</sup> meeting of the SMEs Pro-active project committee of the year 2020 together with the Federation of Thai Industries (FTI), the Board of Trade of Thailand and the Thai National Shippers' Council (TNSC)

The meeting resolved to extend the period of remedial measures for entrepreneurs requesting support for activities under the SMEs Pro-active program during February - December 2020, which have Affected by the Cancellation/ postponement of event or exhibition.

In addition, the project period has been extended in Phase 3 from the original fiscal year 2020-2021 to the fiscal year 2019-2022 (September 2022) in order to expand the support period for entrepreneurs because many international fairs that have been in the travel plans have been postponed or many other upcoming events can't be organized. Resulting in limited trading opportunities for entrepreneurs which will be proposed as an agenda for the meeting of the Board of Directors of the Bureau of International Trade Promotion Policy under DITP in this July.

For SMEs that are interested Additional information and project guidelines can be found on the website. <https://smesproactive.ditp.go.th/> or for more information at 02-507-7783 and 02-507-7786. Applications for the 3rd round of 2020 will close on 20 July 2020.

Source: MGR online website dated 23 June 2020 [Here](#)



The three Royal Decrees provide assistance to businesses affected by the COVID-19 outbreak by granting interest expense deductions and wage expense deductions to SMEs, and tax exemptions to support debtors and creditors involved in debt restructuring.

#### **150% Tax Deduction for Interest Expenses – 12nd July 2020**

SMEs who take out loans under the government's low-interest credit measures are entitled to a 50% additional tax deduction on interest expenses incurred on said loans. To receive the deduction, the interest must be incurred and accrued between April 1<sup>st</sup>, 2020 and December 31<sup>st</sup>, 2020.

Eligible businesses must meet the following criteria:

1. The business's income from the last 12-month accounting period, ending on or before September 30<sup>th</sup>, 2019, does not exceed 500 million baht.
2. The business had no more than 200 employees during the last accounting period.
3. The exemption applies only to interest costs incurred on loans taken out under the low-interest credit measures passed by the Council of Ministers on March 10<sup>th</sup>, 2020.

#### **300% Tax Deduction for the Wages of Employees Insured under the Social Security Act – 12nd July 2020**

SMEs will receive an additional 200% income tax deduction on the expense of wages paid to employees insured under the Social Security Act BE 2533 (1990) between April 1<sup>st</sup>, 2020 and July 31<sup>st</sup>, 2020.

To be eligible for the tax benefit, businesses must meet the following conditions:

1. Income from the last 12-month accounting period, ending on or before September 30<sup>th</sup>, 2019, does not exceed 500 million baht.
2. No more than 200 employees during the last accounting period.
3. The wages eligible for the deduction are no more than THB 15,000/person/month.
4. The total number of insured employees during the period from April 1<sup>st</sup>, 2020 to July 31<sup>st</sup>, 2020 must not be less than the total number of insured employees as of March 31<sup>st</sup>, 2020.
5. The business must not claim tax exemptions granted by another Royal Decree issued under the Revenue Code for employment expenses under Section



### **Tax Exemptions for Debt Restructuring– 12nd July 2020**

Only activities carried out between January 1<sup>st</sup>, 2020 and December 31<sup>st</sup>, 2021 are eligible for the exemptions, and all must be executed in accordance with the Bank of Thailand's regulations for debt restructuring.

Both financial institutions and the debtors of financial institutions are exempt from personal income tax, corporate income tax, VAT, special business tax, and stamp duty. The exemptions are granted for the amount of income received from the transfer of assets, the sale of goods, the provision of services, and stamps attached to instruments executed as a result of debt restructuring.

Other creditors (such as credit card issuers and personal loan businesses) and the debtors of other creditors receive the same benefits. Additionally, debtors of other creditors will receive exemptions from income tax for the amount of debt forgiven by the creditor.

Debtors of financial institutions and debtors of other creditors receive exemptions from income tax, VAT, special business tax, and stamp duty imposed on transfers of immovable property under the following circumstances:

1. The income must derive from the transfer of property, mortgaged by the debtor to guarantee the loan, to a party that is not the creditor.
2. The debtor must use the income received from the transfer of property to repay their debts to the creditor.
3. The exemption will apply to income up to the amount of the outstanding debt owed to the creditor or obligations under the debt guarantee agreement, in accordance with conditions announced by the Director-General.

Source: The Royal Gazette Announcement on July 12<sup>th</sup>, 2020. Royal Decree issued under the Revenue Code on Tax Exemption (Issue No. 707, 708, 709)

The Centre for Covid-19 Situation Administration (CCSA) Press Briefing – 19th July 2020

## WELCOME MAT

Categories of foreigners and migrant workers that are expected to be allowed to enter the country as the Centre for Covid-19 Situation Administration discusses the 6th phase of Covid-19 easing this week.

- |  |   |  |  |  |
|--|---|--|--|--|
| 1<br> | 2<br> | 3<br> | 4<br> | 5<br> |
| Migrant workers in the construction business.  | Migrant workers in the food export industry.  | Foreign visitors who co-organise trade exhibitions.                                      | Foreign visitors in film production crews.   | Foreign workers who have an elite card.  |

BANGKOK POST GRAPHICS

CCSA press briefing 19<sup>th</sup> July, about Covid-19 restrictions (6<sup>th</sup> phase of relaxation).

The details on the relaxation for migrant workers in certain industries were to be discussed further at the full meeting week ending 24 July. (This includes construction business and food export industry, foreign visitors who co-organise trade exhibitions, foreign visitors in film production crews, and foreign travellers who are members of the Thailand Elite Card scheme.). All require quarantine. Comment: Unlikely that MICE will attract foreign participants if quarantine required.

Source: Bangkok Post news website

\*Remark: the information above is preliminary – detail will be update once the cabinet has approved.

The Centre for Covid-19 Situation Administration (CCSA) Press Briefing – 22nd July 2020



CCSA: the sixth phase of COVID-19 easing measures to be discussed week ending 24 July. Regarding this, there are four new groups of foreigners that are allowed to enter the Kingdom. After entering, all groups are required to stay in state quarantine or hospital quarantine for 14 days to ensure that they are COVID-19 free. Here is the list of groups permitted under this revision:

1. Visiting groups for trade or merchandise exhibition
2. Visiting groups for film production;
3. Migrant workers from three nationalities, which are Myanmar, Cambodia, and Laos;
4. Visiting groups for medical and wellness tourism.



Annex – 30 June CCSA regulation and guidelines – see 11 category chart earlier.

Controls for Travellers Entering into the Kingdom Annexed to the Order CCSA No. 7/2563 Issued on 30 June B.E. 2563 (AD 2020) [Informal title]										
Category & Short Description	COE	PCR at dep	PCR on entry	PCR during	Fit to Fly Cert	Insurance	Additional Guarantee letter	Tracing/ Tracking	Quarantine	Notes
1. Thai Nationals	YES	YES	NO	YES	*YES	NO	NO	YES	SQ/ALQ	*(Fit to Fly Health Certificate) or 72 hour max PCR test; Two PCR tests during quarantine
2. Exempted people or people specified by PM or Chief CCSA Official.	YES	YES	EITHER		*YES	NO	NO	NO	NO	*Medical certificate confirming that the traveler is not infected with Covid-19 by RT-PCR for a period of no more than 72 hours before departure. Domestic journey is escorted, per itinerary
3. Diplomats / consular missions or similar, including spouses, parents or children	YES	YES	YES	NO	YES	NO	*YES	NO	Home/Self Q	*The certification issues by original affiliation department to the cost of health and medical care that they will pay full responsibilities.
4. Carriers of necessary goods ; then promptly depart	NO	NO	NO	NO	NO	NO	NO	NO	NO	Specifies vehicle parking spots and transportation of goods, time to enter / leave; the number, surname and info about carrier, shipper of origin and destination.
5. Crew / vehicle operators, with departure schedule	NO	NO	NO	NO	NO	YES	YES (in case AOG)	YES	ASQ	*1. Master of conveyance and crew with specifying time to enter / leave and the need to travel for the mission. *2.If no Health Insurance airline must underwrite cost by guarantee letter
6. Non-Thai nationals = spouses, parents or children of Thai nationals.	YES	YES	NO	YES	YES	*YES	NO	YES	ASQ	*1. Health Insurance *2. Quarantine location meets requirement. (work permit, smart visa / similar), see also Note Verbale of MFA dated 20 July: For category 8
7. Residents, or permit to be										
8. Work Permit, Smart Visa holders or similar approvals, including their spouses or children.										
9. Students of approved educational establishments , including their parents or guardians, except for students of non-formal schools in accordance with laws on private schools or similar	YES	YES	NO	YES	YES	*YES	NO	YES	OQ/AHO	*1. Health Insurance *2.Quarantine location meets guidelines
9.1 Private school students categorised as international schools or universities that provide international curriculum, including parents or guardians										
9.2 Students under the Office of the Basic Education Commission or under other government agencies excluding the parents or guardians of such students.										
9.3 Students of border patrol police schools or schools affiliated to other agencies with similar missions excluding the parents or guardians of such students.	NO	NO	NO	YES	NO	NO	*YES	YES	OQ/AHO	*1. School or institution responsible for the cost of health care or medical treatment, *2. Quarantine location meets guideline





Controls for Travellers Entering into the Kingdom Annexed to the Order CCSA No. 7/2563 Issued on 30 June B.E. 2563 (AD 2020) [informal title]										
Category & Short Description	COE	PCR at dep	PCR on entry	PCR during	Fit to Fly Cert	Insurance	Additional Guarantee letter	Tracing/ Tracking	Quarantine	Notes
10. Medical 'tourists', including their accompanying persons (max 3), except for treatment for COVID-19. Round up treatment to 14 days (like Quarantine)	YES	YES	NO	YES x 3	YES	YES	*YES	YES	HQ/AHO	*1. Health Insurance Confirm responsible for medical expenses and all other expenses *2. *3. Quarantine place meets guidelines *4. Documents or certificate of a hospital from the country of origin stating the need for medical treatment in the Kingdom. *5. Hospital certificate confirming acceptance of travelers for treatment and arranging quarantine facility for a period of not less than 14 days.
11. Special arrangements with other countries. (11.1) For long stay (11.2) For short stay Quota per MFA list approved by CCSA for each category	YES	YES	NO	2YES x 2	YES	YES	NO	YES	ASQ/CO	*1. Health Insurance *2. Quarantine location meets guidelines

#### Remarks:

- 1) Screening for respiratory symptoms / measure fever before departure from original countries.(Exit screening)
  - 2) Traveller must avoid going to risk areas or community locations for not less than 14 days prior to arrival the Kingdom of Thailand.
  - 3) Should encourage traveller using health insurance by a company registered in Thailand that has been certified by committee of Insurance Business.
  - 4) Health Certificate must be in English language or other language must be translated into English with the approval from Embassy or Consular.
- Medical insurance means min USD 100,000 to cover COVID 19 treatment  
Tracking / tracing device - required functionality not clear. ThaiChana would not suit unless it was only to contact the person  
For Quarantine codes - see separate chart issued by PRD

#### Reference:



Guidelines-based-on-  
s-9-of-the-Emergency



Quarantine Measure for each category:

## Quarantine Measures for People Entering Thailand

As of 1 July 2020

	SQ	LQ	ALQ	OQ	ASQ	HQ	AHQ	CO	Home/Self Q	
<b>Thai nationals</b>	●	●	●							
<b>Persons with exemption</b>								●		
<b>Individuals on diplomatic missions</b>									●	
<b>Carriers of necessary goods</b>	—————				NONE		—————			
<b>Crew members</b>					●					
<b>Non-Thai nationals who are the spouse of a Thai national</b>					●					
<b>Non-Thai nationals who hold a valid certificate of residence</b>					●					
<b>Non-Thai nationals who hold a valid work permit</b>					●					
<b>Non-Thai nationals who are in need of medical treatment in Thailand</b>						●	●			
<b>Non-Thai nationals who are students in educational institutions approved by Thai authority</b>				●	●					
<b>Non-Thai nationals who are permitted to enter the Kingdom under a special arrangement</b>					●			●		

SQ = State Quarantine      OQ = Organizational Quarantine      HQ = Hospital Quarantine  
 LQ = Local Quarantine      CO = Close Observation      AHQ = Alternative Hospital Quarantine  
 ALQ = Alternative Local Quarantine      ASQ = Alternative State Quarantine

PRD

Source: Public Relations Department of Royal Thai government

Two requirements charts (to illustrate) are shown – see category 2 (exemptions) and category 11 (special arrangements)

### Measures to be complied with when travelling into Thailand

**1 Thai nationals**

Prior to travelling into Thailand	Arriving and while being in the country
1). Avoid travelling into a COVID-19 affected area or communities at least 14 days before travelling 2). Required documents; - Certificate of Entry (COE) - Fit to Fly Certificate 3). Exit Screening	1). Entry Screening 2). Submit the required documents 3). Download tracing application 4). Quarantine not less than 14 days and subject to Covid-19 test twice

**2 Persons with exemption or being considered, permitted or invited**

Prior to travelling into Thailand	Arriving and while being in the country
1). Avoid travelling into a COVID-19 affected area or communities at least 14 days before travelling 2). Required documents; - Certificate of Entry (COE) - Fit to Fly Certificate - Certificate of Covid-19 Free (issued not more than 72 hours) 3). Precise and clear travel plan that can be traced 4). Exit Screening	1). Entry Screening 2). Submit the required documents 3). Be tested for Covid-19 by RT-PCR 4). Be escorted and observed according to the travel plan 5). Travel only by the specific transportation. <b>*Before departure: must be tested for Covid-19 by RT-PCR and be responsible for the expenses</b>

\*Unofficial Translation according to the information from [www.facebook.com/informationcovid19](https://www.facebook.com/informationcovid19)

Civil Aviation Authority of Thailand | 02-568-8800
 Department of Disease Control | 1422
 Department of Consular Affairs | 02-572-8442
 Royal Thai Government's COVID-19 Information Centre | 1111

### Measures to be complied with when travelling into Thailand

**11 Non-Thai nationals who are permitted to enter the Kingdom under a special arrangement with a foreign country**

Prior to travelling into Thailand	Arriving and while being in the country
<div style="background-color: #0070C0; color: white; padding: 2px; margin-bottom: 5px;"> <b>11.1 Long Stay</b> </div> 1). Avoid travelling into a COVID-19 affected area or communities at least 14 days before travelling 2). Required documents; - Certificate of Entry (COE) - Fit to Fly Certificate - Certificate of Covid-19 Free (issued not more than 72 hours) - Health insurance covering COVID-19 (not less than 100,000 US dollars) - Letter of approval on quarantine accommodation by Thai authorities. 3). Exit Screening	1). Entry Screening 2). Submit the required documents 3). Use tracing application 4). Quarantine not less than 14 days 5). Be tested for Covid-19 by RT-PCR <b>*Before departure: must be tested for Covid-19 by RT-PCR and be responsible for the expenses</b>
<div style="background-color: #0070C0; color: white; padding: 2px; margin-bottom: 5px;"> <b>11.2 Short Stay</b> </div> 1). Avoid travelling into a COVID-19 affected area or communities at least 14 days before travelling 2). Required documents; - Certificate of Entry (COE) - Fit to Fly Certificate - Certificate of Covid-19 Free (issued not more than 72 hours) - Health insurance covering COVID-19 (not less than 100,000 US dollars) - Clear evidence of accommodation and travel plan 3). Exit Screening	1). Entry Screening 2). Submit the required documents 3). Be tested for Covid-19 by RT-PCR 4). Escorted and observed according to the travel plan 5). Travel by the specific transportation <b>*Before departure: must be tested for Covid-19 by RT-PCR and be responsible for the expenses</b>

\*Unofficial Translation according to the information from [www.facebook.com/informationcovid19](https://www.facebook.com/informationcovid19)

Civil Aviation Authority of Thailand | 02-568-8800
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 Department of Consular Affairs | 02-572-8442
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