



Legal Alert

February 2025

Where legal meets business

e-PCL to be fully implemented by June 2025

By June 2025, the Registration of Public Company Limited system or “e-PCL” of the Department of Business Development (“DBD”) will be fully implemented, requiring all public limited companies in Thailand to register their incorporation, corporate amendment, mergers and dissolution and liquidation exclusively online. This transition aims to improve convenience and efficiency, making the registration process more accessible and streamlined.

How to register for the e-PCL?

The online submission process for the e-PCL has two main steps. First, users must register and verify their identity. Subsequently, users need to complete the online form and submit the application for the public limited companies, by

either **e-Form**, which requires online pre-approval and an in-person visit to the DBD with original signed documents, or **e-Signature**, an entire online option that requires directors to verify their identity in advance. The application fee can be paid online.

Key Implementation Phases:

The DBD started to roll out the e-PCL in January 2025 and there are 4 key milestones for registration of corporate lifecycle as follows:

- **By January 2025:** Registration for head office/branch office changes, company incorporation, transformation and mergers;
- **By February 2025:** Registration for changes in directors and authorities, company name, articles of association, and business objectives;
- **By March 2025:** Registration for company dissolution and completion of liquidation; and
- **By June 2025:** Registration for changes in registered capital and paid-up capital is implemented.

Deloitte will continue to provide updates on any changes to the registration milestones and is committed to supporting you throughout the entire registration process. Our team is here to ensure a smooth transition and assist with any questions or requirements you may have. Please feel free to reach out for further assistance.

Contacts

For more information and how Deloitte can help you, please contact:

Michael Fiore

Partner - Tax & Legal

Tel: +66 (0) 2034 0126

Email: mfiore@deloitte.com

Sutthika Ruchupan

Counsel - Legal

Tel: + 66 (0) 2034 0000 Ext. 11473

Email: sruchupan@deloitte.com

Prapasri Srisuma

Senior Managing Associate - Legal

Tel: +66 (0) 2034 0000 Ext. 13287

Email: psrisuma@deloitte.com



Dbriefs

A series of live, on-demand and interactive webcasts focusing on topical tax issues for business executives.



Power of With

Focus on the power humans have with machines.



Tax@hand

Latest global and regional tax news, information, and resources.

Get in touch



Deloitte Thailand | Add as safe sender

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Thailand

In Thailand, services are provided by Deloitte Touche Tohmatsu Jaiyos Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organisation") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2025 Deloitte Touche Tohmatsu Jaiyos Advisory Co., Ltd.