



Tax & Legal Newsletter

March 2025

References to spouses in tax rules aligned with Marriage Equality Act

On 6 February 2025, the Thai Revenue Department (TRD) issued a notification on the determination of the rights, obligations, and legal status of spouses, to align with the Act on the Amendment of the Civil and Commercial Code (No. 24), B.E. 2567 (2024) ("Marriage Equality Act"). The notification provides that the terms "husband" or "wife"; "husband and wife"; or "husband or wife" under the Thai Revenue Code and other legislation, regulations, or guidance within the jurisdiction of the TRD (including notifications, orders, rules, provisions, or guidelines issued by the TRD) will be deemed to refer to "spouses" or "either spouse" in accordance with the Marriage Equality Act.

Guidance provided on allocation of input VAT for VAT registrants that sell goods outside of Thailand

On 5 February 2025, the TRD issued Departmental Instruction No. Paw. 164/2568 ("Paw. 164"), which amends Departmental Instruction No. Paw. 89/2542 dated 2 September 1999, to provide guidance for TRD officers on carrying out inspections and advising taxpayers regarding the allocation of input VAT for VAT registrants that engage in sales of goods outside of Thailand (i.e., sales that are outside of the scope of Thai VAT). The salient features of Paw. 164 are as follows:

- In the case of VAT registrants engaged in both business that is subject to VAT ("VAT-able business") and business that is outside of the scope of VAT ("out-of-scope business"), where goods or services acquired are used for both types of business, the VAT registrant must first allocate an amount of input VAT to the out-of-scope business, in proportion to the income derived from that business. The remaining amount of input VAT may be deducted from the output VAT in the VAT calculation.
- In the case of VAT registrants engaged in business that is not subject to VAT (which may include business exempt from VAT, business subject to specific business tax (SBT), and/or business exempt from SBT), as well as VAT-able

business and out-of-scope business, where goods or services acquired are used across all three types of business, the VAT registrant must first allocate an amount of input VAT to the out-of-scope business, in proportion to the income derived from that business. The remaining amount of input VAT may be allocated between business that is not subject to VAT and VAT-able business, in accordance with the criteria prescribed in a notification from the Director-General of the TRD on VAT (No. 29) dated 9 March 1992, regarding the rules, criteria, and conditions for input VAT apportionment. Only the portion of input VAT allocable to the VAT-able business may be deducted from the output VAT in the VAT calculation.

Cabinet approves draft ministerial regulation to amend inheritance tax valuation criteria for unlisted shares

On 18 March 2025, the Thai cabinet approved a draft ministerial regulation that would amend the criteria for calculating the value of certain assets subject to inheritance tax. The proposed regulation would revise the existing ministerial regulation for calculating the value of assets subject to inheritance tax dated B.E. 2559 (2016). The amendment relates to the valuation of shares in companies or juristic partnerships not listed on the Stock Exchange of Thailand, for the purpose of calculating the inheritance tax. It aims to minimize the complexity and undue burden on taxpayers and tax officers in both calculating and verifying the valuation. Under the proposed changes, the value of such inherited shares in a company or juristic partnership would be equal to their book value in the accounting period prior to the period in which the ownership of the shares was inherited, without the need to consider the book value or share price of other companies or juristic partnerships held by the company or juristic partnership whose shares are inherited.

For the ministerial regulation to become effective, a final version of the ministerial regulation must be published in the government gazette.

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