



Tax & Legal Newsletter

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Rules provided for tax incentives for certain domestic training seminars held for employees

A notification from the Director-General of the Thai Revenue Department on income tax (No. 456) issued on 10 April 2025 sets forth rules, criteria, and conditions for the additional corporate income tax deduction allowed under Royal Decree No. 792 (issued on 20 March 2025) for qualifying expenses that were incurred by companies or juristic partnerships from 1 May 2024 through 30 November 2024 for hosting employee training seminars. An additional deduction of 100% (i.e., a total deduction of 200%) is available for qualifying expenses incurred for hosting employee training seminars in certain less-visited provinces or designated areas in Thailand (including areas set forth in the notification), while an additional deduction of 50% (i.e., a total deduction of 150%) is available for qualifying expenses incurred for hosting employee seminars in other areas of Thailand.

To qualify for the additional deduction, the seminar must have been held for the purposes of enhancing the knowledge and capability of the employees of the company or juristic partnership and benefiting its business.

Qualifying expenses include seminar room fees, accommodation fees, transportation fees, and other costs associated with hosting the seminar, as well as service fees in relation to the seminar paid to tourism business operators registered under the law on tourism and tour guides that were incurred from 1 May 2024 through 30 November 2024. The company or juristic partnership must make certain seminar projects and all relevant documents available for inspection by a tax assessment officer.

Companies or juristic partnerships that wish to claim the tax incentives under Royal Decree No. 792 shall not claim the tax incentives for certain employee training expenses allowed under Royal Decree No. 437, issued on 15 October 2005.

Rules provided for appointment of an agent to withhold and remit withholding tax on behalf of payers

A notification from the Director-General of the Thai Revenue Department on income tax (No. 457) issued on 11 April 2025 sets forth criteria, procedures, and conditions for the appointment of an agent to withhold and remit withholding tax on behalf of a payer that is a company or juristic partnership. Based on the notification, a company or juristic partnership may be exempt from the obligation to issue a withholding tax certificate each time withholding tax is deducted, where there are multiple payers making payments subject to withholding tax to a single recipient that is a company or juristic partnership and that is appointed by the payers to act as an agent to withhold the income tax, file the withholding tax return, and remit the withholding tax payable on behalf of the payers. The notification applies to payments made as from 1 July 2025. The salient features of the notification are as follows:

- The appointment agreement must specifically state that the payer consents to appoint the company or juristic partnership, which is the recipient of income subject to withholding tax, as its agent to withhold the income tax, file the withholding tax return, and remit the withholding tax payable to the Thai Revenue Department on the payer's behalf.
- The appointment agreement must specify the commencement and termination dates for the appointment and authorization of the agent.
- The appointment agreement must be subject to stamp duty that is payable through the electronic systems of the Thai Revenue Department.
- The appointment agreement and all relevant documentation must be retained at the head offices of both the payer and the agent. These records must be made available for inspection by a tax assessment officer.
- The agent must file withholding tax returns (PND.53) and remit the withholding tax payable on behalf of the payer through the Thai Revenue Department's electronic systems, namely, the e-filing system, the Withholding Tax Software Component (SWC), or the Withholding Tax Service System (SVS), as applicable. The agent must also register and accept the terms and conditions for acting as an agent through the relevant electronic system.

Once the agent has completely withheld and remitted the withholding tax, the agent may use the submitted PND.53 forms and the official receipts issued by the Thai Revenue Department as supporting evidence to claim a tax credit for withholding tax receivables.

Tax incentives approved for investments in large-scale commercial electric vehicles

The Thai cabinet has approved, in principle, a draft royal decree that would allow companies or juristic partnerships an additional corporate income tax deduction for certain expenses incurred from the date of the relevant cabinet resolution (i.e., 27 March 2025) through 31 December 2025, for investments in large-scale commercial electric vehicles (i.e., electric buses or electric trucks). The salient features of the draft royal decree approved in principle are as follows:

- It would provide for an additional deduction of 100% (i.e., a total deduction of 200%) of the actual expenditure incurred for investments in certain electric vehicles produced or assembled in Thailand.
- It would provide for an additional deduction of 50% (i.e., a total deduction of 150%) of the actual expenditure incurred for investments in certain electric vehicles that are completely assembled outside of Thailand and imported into Thailand.
- Companies or juristic partnerships that wish to claim the tax incentives would have to prepare an investment plan, a payment schedule, and details on the large-scale commercial electric vehicles, and submit them to the Director-General of the Thai Revenue Department.
- The electric buses or electric trucks would have to be vehicles eligible to apply for a transportation license in relation to the transport of passengers, animals, or goods, as outlined in the Land Transport Act. In particular, the electric vehicles would have to be unused (i.e., new vehicles), and would have to be acquired and ready to be used for the business's objectives by 31 December 2025.

For the royal decree to become effective, a final version of the royal decree must be published in the government gazette. The criteria, procedures, and conditions for the tax incentives would be announced by the Director-General of the Thai Revenue Department.

Contacts

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