

Measures	Important Issues
1. Revocation of Tax-	 The privilege of reduced corporate income tax imposed on revalty foos obtained from
Privilege Scheme Granted to Regional Operating	tax imposed on royalty fees obtained from associated enterprises is revoked, effective
Headquarters "ROH"	from 1 June B.E. 2562 (2019).
1.1 ROH 1 (Termination of	- The privilege of reduced corporate income
registration of new ROHs	tax, and exemption thereof in respect of
taking effect on 11 Oct B.E. 2561 (2018))	any incomes earned by provision of services to associated enterprises, interest,
2301 (2018))	royalty fees, and dividends obtained from
1.2 ROH 2 (Termination of	associated enterprises is revoked, effective
registration of new ROHs	from 1 June B.E. 2562 (2019).
taking effect on 15 Nov B.E.	
2558 (2015)	 The privilege of reduced personal income
	tax for aliens who permanently work at
	ROH2 is revoked, effective from 1 Jan B.E.
	2563 (2020).
	- The privilege of exemption of corporate
	income tax imposed on dividends obtained
	from ROH2 which has been granted to
	companies or partnerships which are
	established under foreign laws, and do not
	operate their business in Thailand is
	revoked. However, such exemption remains in effect for any incomes
	generated before 1 June B.E. 2562 (2019),
	and distributed no later than 31 December
	B.E. 2563 (2020).
2. Revocation of Tax-Privilege	- The privilege of reduced personal income
Scheme Granted to	tax for aliens who permanently work at IHQ

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International Headquarters "IHQ" (Termination of approval of new IHQs taking effect on 11 Oct B.E. 2561 (2018))	 is revoked, effective from 1 January B.E. 2563 (2020). The privilege of reduced corporate income tax, and exemption thereof in respect of any incomes earned from provision of services to associated enterprises, royalty fees or dividends obtained associated enterprises, incomes obtained from share transfer of associated enterprises, income obtained from sale and purchase of goods in foreign countries, and income obtained from provision of services relating to international trade to any juristic persons established under foreign laws is revoked, effective from 1 June B.E. 2562 (2019). The privilege of exemption of corporate income tax imposed on dividends and interest obtained from IHQ which has been granted to companies or partnerships which are established under foreign laws, and do not operate their business in Thailand in respect of is revoked. However, such exemption remains in effect for any incomes generated before 1 June B.E. 2562 (2019) and distributed no later than 31 December B.E. 2563 (2020).
3. Revocation of Tax-Privilege Scheme Granted to International Trading Center "ITC"	 The privilege of reduced personal income tax granted to aliens who permanently work at ITC is revoked, effective from 1 January B.E. 2563 (2020). The privilege of exemption of corporate income tax granted to ITC for any incomes obtained from sale and purchase of goods in foreign countries, and any incomes



obtained from provision of services relating to international trade to any juristic persons established under foreign laws is revoked, effective from 1 June B.E. 2562 (2019).
 The privilege of exemption of corporate income tax imposed on dividends obtained from ITC which has been granted to companies or partnerships established under foreign laws, and do not operate their business in Thailand is revoked. However, such exemption remains in effect for any dividends obtained from ITC which have been distributed from the incomes generated before 1 June B.E. 2562 (2019) and distributed no later than 31 December B.E. 2563 (2020).