



Legal News

Deloitte Legal – Representing tomorrow

The Gender Equality Act B.E. 2558 (A.D. 2015)

The Gender Equality Act B.E. 2558 became effective on 9 September 2015.

This Act prohibits the government agencies, private organizations or any individual to establish policy, rule, regulation, notification, project or procedures in a manner that is considered as “unfair gender discrimination” which is defined to mean *any act or omission of the act which causes division, discrimination or limitation of any right and benefit either directly or indirectly without justification due to the fact that the person is male or female or of a different appearance from his/her own sex by birth.*

Issue 6

January 2016

Inside this issue:

- The Gender Equality Act B.E. 2558 (A.D. 2015)
- Board of Investment issuing an Investment Acceleration Measure
- Board of Investment issuing Additional Activities for Investment Promotion

Any person deeming that he/she has suffered or likely will suffer damage caused by acts considered to be unfair gender discrimination shall be entitled to submit a complaint to the Committee on Consideration of Unfair Gender Discrimination (“WorLorPor Committee”). The WorLorPor Committee has the power to decide on cases where there are complaints of unfair gender discrimination and to ensure that the accused party take appropriate actions and provide compensation and remedy to the injured party. The injured party also has the right to take legal action to demand compensation for violation of the court of jurisdiction, while the court retains the power to decide the form of compensation other than in the form of money for the person subject to unfair gender discrimination. If unfair gender discrimination was caused intentionally or by gross negligence, the court may prescribe compensation as punishment to be provided to the person subject to such unfair gender discrimination up to four times as much of the actual amount of damages incurred.

Board of Investment issuing an Investment Acceleration Measure



On 15 December 2015, the Board of Investment (“BOI”) issued Announcement No.11/2558 Re: Measure to Accelerate Investment in order to expedite efficient investment and accomplish the Investment Acceleration Policy for 2015 – 2016. Additionally this was issued to encourage investors to invest in BOI promoted projects. The Investment Acceleration Measure will apply to promoted projects where applications were submitted from 1 January 2014 until 30 June 2016. The eligible projects must commence operations within 2017 and not generate revenue before 16 November 2015. The qualifying promoted projects shall be entitled to additional corporate income tax (CIT) exemption of 1 – 4 years, depending on the value of the actual investment for each period.

The projects receiving additional these CIT exemption benefits when combined with existing CIT exemption received shall not exceed 8 years. If the project already receives CIT exemption for 8 years, such project shall be entitled to 50 percent reduction of CIT for 5 years (in the 9th to 13th year of the investment promotion).

Board of Investment issuing Additional Activities for Investment Promotion



On 15 December 2015, the Board of Investment (“BOI”) issued the BOI Announcement No. Sor. 2/2558 Re: Additional Amendments to Eligible Activities for Investment Promotion in accordance with the BOI Announcement No. 2/2557. The additional eligible activities include:

- 1.21 - Manufacture of Animal Food or Animal Food Ingredients;
- 2.17 - Manufacture of Construction Materials and Manufacture of Pre-stressed Concrete for Public Utilities (except for the Manufacture of Ceramic Roof Tiles and Floor or Wall Tiles);
- 6.15 - Manufacture of Chemical Substances for Cleansing such as soap, shampoo and toothpaste (except for cosmetics);
- 6.16 - Manufacture of Plastic Products for Consumer Goods such as plastic containers;
- 6.17 - Manufacture of Goods made from Pulp or Paper such as paper boxes; and
- 7.24 - Building Development for Industrial Factories and/or Cargoes.

The additional eligible activity must be located in Special Economic Development Zone and an applicant must submit an application for investment promotion within 30 June 2016. The promoted project will receive the rights and incentives granted by the BOI as follows:

- 8-year corporate income tax exemption, accounting for no more than 100 percent of investment excluding cost of land and working capital;
- Permission to make double deduction from costs of transportation, electricity and water supply for a period of 10 years, counting from the date in which revenue is first generated;
- Permission to deduct 25 percent of investment costs on installation or construction of facilities, in addition to depreciation deduction;
- Exemption of import duty on machinery;
- Exemption of import duty on raw and essentials materials used in the production of products for export for a period of 5 years;
- Permission to employ foreign unskilled workers in the promoted project, according to the conditions prescribed by the BOI; and
- Non-tax incentives.

Contact

For more information on the above and how Deloitte can support you, please contact:

Poljun Divari

Director, Tax & Legal Services

pdivari@deloitte.com

+66 (0) 2676 5700 ext. 11231

Pornpun Niyomthai

Director, Tax & Legal Services

pniyomthai@deloitte.com

+66 (0) 2676 5700 ext. 10404

[Home](#) | [Add Deloitte as a safe sender](#)



Deloitte Touche Tohmatsu Jaiyos Advisory Co., Ltd.

Rajanakarn Bldg., 25th – 26th, 28th Fl.

3 South Sathorn Road, Yannawa, Sathorn, Bangkok 10120

Thailand

Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited member firms or their affiliates that provide legal services and Deloitte Tax means the tax practices of Deloitte Touche Tohmatsu Limited member firms or their affiliates.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising 270 partners and over 7,300 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Thailand

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

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2016 Deloitte Touche Tohmatsu Jaiyos Advisory Co., Ltd.

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.