



## Legal News

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## The Computer Crime Act (No. 2) B.E. 2560

On 24 January 2017 an announcement of the Computer Crime Act (No. 2) B.E. 2560 (A.D. 2017) has been announced in the Royal Gazette will come into effect starting from 24 May 2017 (the "**Act**"). This Act amended the Computer Crime Act B.E. 2550 (A.D. 2007) and the key items are summarized as follows:



- New offenses are now applicable such as adding a penalty for any person who sends computer data or electronic mail to another person, in a manner that causes disturbance or annoyance to the recipient and does not allow the recipient to cancel or deny receipt of such data or electronic email. This offence is subject to a fine not exceeding 200,000 Baht;
- Focuses on the protection from a danger that might occur to a person or property of others such as the importation of forged pdata, either in whole or in part, into the computer system which could cause damages to the public which includes dishonesty and deceit. Such person who commits such offense must be subject to imprisonment of not exceeding 5 years or a fine not exceeding 100,000 Baht or both. There is a separate penalty for such offense against a certain individual which will be subject to imprisonment of not exceeding 3 years or a fine of not exceeding 60,000 Baht or both;
- Added a penalty for any person who submits false computer data to a computer system which could cause damages to the national security, public safety, national economics security or public panic. Such person would be subject to imprisonment of not exceeding 5 years or a fine not exceeding 100,000 Baht or both; and
- Added penalty for actions of service providers who intentionally supports or allows computer crimes to be committed under their control and/or cooperating, allowing or acquiescing to commit computer crime under their control. The service provider shall face the same penalty as the offender. However, if the service provider can prove that they have acted in compliance with the notification of the Ministry in relation to suppression of the dissemination of the data and the removal of the data from the computer system, such service provider shall be exempted from this penalty.

The Minister of Digital Economy and Society will be in charge of this Act.

## Thailand Board of Investment Measures to Assist Promoted Persons Affected by the Flood

On 14 March 2017, the Thailand Board of Investment ("**BOI**") issued the BOI Announcement No. 3/2560 on measures to assist promoted persons that are affected by the flood to be able to normally continue carrying out the promoted eligible activities.



The details of this Announcement are summarized below.

1. Granting import duty exemption on machinery imported to replace damaged machinery affected by the flood. This applies for both new and used machinery from abroad not exceeding 10 years (from manufacturing year to the year of import) which a certificate issued by a trusted institute on the performance of machinery, environmental impact, and energy consumption within 2 years from the date of approval must be obtained to be counted as investment capital for calculation of corporate income tax exemption. The imported machinery will only be allowed one time and must be used to replace the damaged machinery.

The promoted person must submit a report on the evaluation on the damages of machinery, for example, the report evaluating the damages conducted by insurance company, pictures, and other documentation which is deemed acceptable to the BOI.

2. Approval for increased production capacity of machinery to reflect actual capacity of the imported machinery to replace the damaged machinery as a result of the flood shall be granted.
3. Permission to cut-off the list of raw and essential materials which are either damaged or lost from the flood, without tax burden. Nonetheless, the request for cutting-off such list of raw material must be submitted to the BOI and in the form prescribed within 29 December 2017.

This Announcement came into force 8 February 2017 and the promoted persons must submit the request for importation of replacement machinery to the Office of the BOI within 29 December 2017.

## The Announcement of the Thailand Board of Investment – Enhancement of Merit-based Incentives

On 14 March 2017 the Thailand Board of Investment (“**BOI**”) issued an Announcement of the Board of Investment No. 2/2560 Re: “The Enhancement of Merit-based Incentives”. This announcement amends the amount of the corporate income tax exemption that is available as follows:



Type of eligible investments/expenditures	Previous benefits	New benefits
1. Research and development on technology and innovation, either in-house or outsourced in Thailand, or joint research and development with oversea institutes	Additional cap of 200% of investment or expenses	Additional cap of 300% of investment or expenses
2. Licensing fees for commercializing technology developed in Thailand	Additional cap of 100% of investment or expenses	Additional cap of 200% of investment or expenses
3. Advanced technology training	Additional cap of 100% of investment or expenses	Additional cap of 200% of investment or expenses
4. Development of local supplier with at least 51% Thai shareholding in advanced technology training and technical assistance	Additional cap of 100% of investment or expenses	Additional cap of 200% of investment or expenses
5. Product and packaging design, either in-house or outsourced in Thailand as approved by the BOI	Additional cap of 100% of investment or expenses	Additional cap of 200% of investment or expenses

This announcement is effective starting from 8 February 2017.

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