



Tax Alert

Revenue Department's Notification in relation to the reliance of juristic person information from the Department of Business Development

The Revenue Department has issued a notification dated 31 August 2020 ("the Notification"), in accordance with the order of the National Council for Peace and Order no. 21/2560 in relation to amendment of laws to facilitate business operation.

Under the Notification, in the case where company's affidavit and copy of registration documentation (consisting Memorandum of Association and Shareholders' List) are required for the operation pursuant to the Revenue Code and other laws under the supervision of the Revenue Department, including any notifications, regulations, orders, rules or guidelines of the Revenue Department, such documentation shall no longer be required to be extracted from the record of the Department of Business Development. The tax officers in this case shall rely on the information from the internet from the network of the Department of Business Development.

Contact

- Wanna Suteerapornchai, Partner, Business Tax (M&A)
Tel: +66 (0) 2034 0144
Email: wsuteerapornchai@deloitte.com

Get in touch



**MAKING AN
IMPACT THAT
MATTERS**
since 1845

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Thailand

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

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2020 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.