

## Tax & Legal Newsletter

### March 2023

#### Tax incentive provided to support foreign filming in Thailand

A ministerial regulation (No. 387) issued on 30 January 2023 provides for a personal income tax exemption for film actors who are resident in a foreign jurisdiction, for income derived from shooting foreign films in Thailand. For the actors involved to benefit from the tax incentive, the foreign film must be shot by a company or juristic partnership incorporated under foreign law and granted the permission to film in Thailand in accordance with the laws on film and video. The exemption from personal income tax is available for a period of five years after the regulation becomes effective, which will occur 180 days following the date of its publication in the government gazette (i.e., on 4 August 2023).

#### Extension of period for filing stamp duty returns by alternative means

Two notifications from the Director-General of the Thai Revenue Department regarding stamp duty (No. 66 and No. 67) were issued on 1 February 2023 to grant extensions of the period during which certain alternative means of filing stamp duty returns and paying stamp duty are permitted. Notification No. 66 extends the period during which the stamp duty for an electronic instrument is allowed to be paid in cash at the local revenue branch office by filing the prescribed form (Form Or.Sor.4). Notification No. 67 extends the period during which the payment of stamp duty for a paper instrument is allowed to be made online by filing the prescribed form (Form Or.Sor.9) through the Thai Revenue Department's website. The extensions will apply for electronic and paper instruments executed until 31 December 2023 (extended from 31 December 2022).

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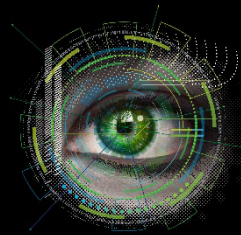
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