

April 8, 2015
2015-050

**Thailand – Revision to
Permissible Activities Not
Classified As “Work”**

by KPMG, Thailand (a KPMG
International member firm)

For related coverage, see [Flash
International Executive Alert
2014-082](#), August 14, 2014

flash Alert

A Publication for Global Mobility and Tax Professionals by KPMG's Global Mobility Services Practice

The Thai Department of Employment issued an announcement on March 6, 2015, declaring the types of work-related activities that are not classified as “work” under Thailand’s Alien Working Act B.E. 2551 (2008).¹

With immediate effect, the following activities will not require application for a work permit:

1. Attending a meeting, conference, or seminar;
2. Attending an exhibition or trade fair;
3. Taking part in a business meeting or business negotiations;
4. Attending a special lecture or academic lecture;
5. Attending lectures as part of training or technical training;
6. Purchasing goods at a trade fair;
7. Attending a Board of Directors meeting at one’s own company.

Why This Matters

It is important that immigration and global mobility professionals, and employees traveling to Thailand for business, understand that a business traveler or foreign individual who comes to Thailand for such activities – as noted above – no longer requires work authorization. This should therefore help to ease some of the administrative burdens on companies and makes it simpler and more convenient for business travelers or foreign individuals to enter the country when participating in or undertaking the above-noted activities.

The revision to the list of permissible activities not requiring a work permit aligns with new government policy aimed to encourage foreign companies to set up a Regional Headquarters (“ROH”) in Thailand.

KPMG Note

Business travelers may come to Thailand using any type of visa (the visa exemption scheme, visa-on-arrival, or a non-immigrant “B” visa) to perform the above-noted activities. However, it is advisable to strictly limit their activities so they fall into the above list. A foreigner is still required to apply for a work permit or an urgent work permit if he or she participates in any activities that fall outside the types described above.

Footnote:

1 See (in Thai): <http://wp.doe.go.th/wp/images/law/3/notice11032558.pdf>.

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6 – 8 October 2015: Save The Date! KPMG's Global Mobility Forum in Rome!

Deploying Talent in the Borderless Economy

If you think it has become easier to deploy talent in the global economy, it is time to reconsider. The trend toward stricter immigration regulation defies the borderless economy. Taxes present significant hurdles to the free movement of employees across geographies. The diversity of labor laws complicates decisions with respect to benefit plan offerings and participation in the cross-border environment. The cost of compliance has never been higher..

Please 'Save the Date' in your calendar today and join us in Rome at KPMG's Global Mobility Forum to discuss and better understand the challenges of deploying talent in the borderless economy.

Venue: Rome Cavalieri Hotel, Rome Italy

For further information please contact your local KPMG People Services or Global Mobility Services representative.

The information contained in this newsletter was submitted by the KPMG International member firm in Thailand. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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