

Measures	Important Issues
<p>1. Revocation of Tax-Privilege Scheme Granted to Regional Operating Headquarters “ROH”</p> <p>1.1 ROH 1 (Termination of registration of new ROHs taking effect on 11 Oct B.E. 2561 (2018))</p> <p>1.2 ROH 2 (Termination of registration of new ROHs taking effect on 15 Nov B.E. 2558 (2015))</p>	<ul style="list-style-type: none"> - The privilege of reduced corporate income tax imposed on royalty fees obtained from associated enterprises is revoked, effective from 1 June B.E. 2562 (2019). - The privilege of reduced corporate income tax, and exemption thereof in respect of any incomes earned by provision of services to associated enterprises, interest, royalty fees, and dividends obtained from associated enterprises is revoked, effective from 1 June B.E. 2562 (2019). - The privilege of reduced personal income tax for aliens who permanently work at ROH2 is revoked, effective from 1 Jan B.E. 2563 (2020). - The privilege of exemption of corporate income tax imposed on dividends obtained from ROH2 which has been granted to companies or partnerships which are established under foreign laws, and do not operate their business in Thailand is revoked. However, such exemption remains in effect for any incomes generated before 1 June B.E. 2562 (2019), and distributed no later than 31 December B.E. 2563 (2020).
<p>2. Revocation of Tax-Privilege Scheme Granted to</p>	<ul style="list-style-type: none"> - The privilege of reduced personal income tax for aliens who permanently work at IHQ

<p>International Headquarters “IHQ” (Termination of approval of new IHQs taking effect on 11 Oct B.E. 2561 (2018))</p>	<p>is revoked, effective from 1 January B.E. 2563 (2020).</p> <ul style="list-style-type: none"> - The privilege of reduced corporate income tax, and exemption thereof in respect of any incomes earned from provision of services to associated enterprises, royalty fees or dividends obtained associated enterprises, incomes obtained from share transfer of associated enterprises, income obtained from sale and purchase of goods in foreign countries, and income obtained from provision of services relating to international trade to any juristic persons established under foreign laws is revoked, effective from 1 June B.E. 2562 (2019). - The privilege of exemption of corporate income tax imposed on dividends and interest obtained from IHQ which has been granted to companies or partnerships which are established under foreign laws, and do not operate their business in Thailand in respect of is revoked. However, such exemption remains in effect for any incomes generated before 1 June B.E. 2562 (2019) and distributed no later than 31 December B.E. 2563 (2020).
<p>3. Revocation of Tax-Privilege Scheme Granted to International Trading Center “ITC”</p>	<ul style="list-style-type: none"> - The privilege of reduced personal income tax granted to aliens who permanently work at ITC is revoked, effective from 1 January B.E. 2563 (2020). - The privilege of exemption of corporate income tax granted to ITC for any incomes obtained from sale and purchase of goods in foreign countries, and any incomes

	<p>obtained from provision of services relating to international trade to any juristic persons established under foreign laws is revoked, effective from 1 June B.E. 2562 (2019).</p> <ul style="list-style-type: none">- The privilege of exemption of corporate income tax imposed on dividends obtained from ITC which has been granted to companies or partnerships established under foreign laws, and do not operate their business in Thailand is revoked. However, such exemption remains in effect for any dividends obtained from ITC which have been distributed from the incomes generated before 1 June B.E. 2562 (2019) and distributed no later than 31 December B.E. 2563 (2020).
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