



ALGERIA / Algiers
ARGENTINA / Buenos Aires
AUSTRALIA / Sydney
AUSTRIA / Vienna
BELGIUM / Brussels
BRAZIL / São Paulo
BULGARIA / Sofia
CANADA / Toronto
CHILE / Santiago de Chile
CHINA / Shanghai · Beijing · Kunshan · Guangzhou
COLOMBIA / Bogota
CZECH REPUBLIC / Prague
DENMARK / Copenhagen
FINLAND / Helsinki
FRANCE / Sarreguemines
GERMANY / Saarbrücken
GREECE / Athens
HONG KONG / Hong Kong
HUNGARY / Budapest
INDIA / Mumbai
INDONESIA / Jakarta
IRELAND / Dublin
ITALY / Milan
JAPAN / Tokyo
LUXEMBOURG / Luxembourg
MALAYSIA / Kuala Lumpur
MEXICO / Mexico City
NAMIBIA / Windhoek
NETHERLANDS / Amsterdam
NEW ZEALAND / Auckland
NORWAY / Oslo
OMAN / Muscat
PARAGUAY / Asunción
POLAND / Warsaw
PORTUGAL / Lisbon
ROMANIA / Bucharest
RUSSIA / Moscow
SINGAPORE / Singapore
SLOVAKIA / Bratislava
SOUTH AFRICA / Johannesburg · Cape Town
SPAIN / Barcelona · Madrid
SWEDEN / Stockholm
SWITZERLAND / Zug
THAILAND / Bangkok
TURKEY / Istanbul
UAE / Dubai
UK / London
UKRAINE / Kiev
USA / New York · Los Angeles
VENEZUELA / Caracas
VIETNAM / Ho Chi Minh City

INTERGEST® THAILAND

Intergest Thailand - Newsletter

May 2013

Thailand – Labour Law

Normal Working Time

Rest period during normal work

Holiday

Overtime work and work on holiday

Sick leave

Wages

Suspension from work

Termination of the contract



InterGest Thailand Ltd

International Management and Business Administration

10th Floor RSU Tower • 571 Sukhumvit Rd. Klongton-Nua, Wattana, Bangkok, 10110 - Thailand

Phone: +66 2664 2062 • Fax: +66 2662 3416 • info.thailand@intergest.com • www.intergest.com



ALGERIA / Algiers
ARGENTINA / Buenos Aires
AUSTRALIA / Sydney
AUSTRIA / Vienna
BELGIUM / Brussels
BRAZIL / São Paulo
BULGARIA / Sofia
CANADA / Toronto
CHILE / Santiago de Chile
CHINA / Shanghai · Beijing · Kunshan · Guangzhou
COLOMBIA / Bogota
CZECH REPUBLIC / Prague
DENMARK / Copenhagen
FINLAND / Helsinki
FRANCE / Sarreguemines
GERMANY / Saarbrücken
GREECE / Athens
HONG KONG / Hong Kong
HUNGARY / Budapest
INDIA / Mumbai
INDONESIA / Jakarta
IRELAND / Dublin
ITALY / Milan
JAPAN / Tokyo
LUXEMBOURG / Luxembourg
MALAYSIA / Kuala Lumpur
MEXICO / Mexico City
NAMIBIA / Windhoek
NETHERLANDS / Amsterdam
NEW ZEALAND / Auckland
NORWAY / Oslo
OMAN / Muscat
PARAGUAY / Asunción
POLAND / Warsaw
PORTUGAL / Lisbon
ROMANIA / Bucharest
RUSSIA / Moscow
SINGAPORE / Singapore
SLOVAKIA / Bratislava
SOUTH AFRICA / Johannesburg · Cape Town
SPAIN / Barcelona · Madrid
SWEDEN / Stockholm
SWITZERLAND / Zug
THAILAND / Bangkok
TURKEY / Istanbul
UAE / Dubai
UK / London
UKRAINE / Kiev
USA / New York · Los Angeles
VENEZUELA / Caracas
VIETNAM / Ho Chi Minh City

Thailand – Labour Law

Clients very often ask the same questions in order to obtain a general basic knowledge of the aspects of labour law. In fact, the labour law in Thailand, compared to other countries in South East Asia, is highly developed and many agree that often labour cases end in favour of employees. The following are responses to frequently asked questions encountered during the course of our day-to-day business when advising clients.

Section 5 of the Labour Protection Act defines an employee as “a person who agrees to do work for an employer in return for a wage, regardless of the name given to describe his status”. All other employees, whether full or part-time, seasonal, casual, occasional or contract, are covered. Domestic workers (household staff) are also included in the definition of “employee” and are covered by the Labour Act. If you wish to employ someone for a specific job or for a limited period we recommend a contractor agreement for a specific term. But be aware that employers will face consequences in court if they want to avoid the impact of labour protection, and its avoidance is the only reason for executing temporal contracts.

By far, the most important Acts and regulations in terms of labour issues are as follows:

- Alien Employment Act B.E. 2521 (1978) (Department Of Employment)
- Skill Development Promotion Act B.E. 2545 (2002) (Department Of Skill Development)
- Labour Relations Act B.E. 2518 (1975) (Department Of Labour Protection And Welfare)
- Labour Protection Act B.E. 2541 (1998) (Department Of Labour Protection And Welfare)
- Social Security Act B.E. 2533 (1980) (Social Security Office)
- Workmen’s Compensation Act B.E. 2537 (1994) (Social Security Office)
- Law on Minimum Wages

a. Normal Working Time (Labour Protection Act, Sec. 23)



InterGest Thailand Ltd

International Management and Business Administration
10th Floor RSU Tower • 571 Sukhumvit Rd. Klongton-Nua, Wattana, Bangkok, 10110 - Thailand
Phone: +66 2664 2062 • Fax: +66 2662 3416 • info.thailand@intergest.com • www.intergest.com

THE ART OF BEING LOCAL WORLDWIDE



ALGERIA / Algiers
ARGENTINA / Buenos Aires
AUSTRALIA / Sydney
AUSTRIA / Vienna
BELGIUM / Brussels
BRAZIL / São Paulo
BULGARIA / Sofia
CANADA / Toronto
CHILE / Santiago de Chile
CHINA / Shanghai · Beijing · Kunshan · Guangzhou
COLOMBIA / Bogota
CZECH REPUBLIC / Prague
DENMARK / Copenhagen
FINLAND / Helsinki
FRANCE / Sarreguemines
GERMANY / Saarbrücken
GREECE / Athens
HONG KONG / Hong Kong
HUNGARY / Budapest
INDIA / Mumbai
INDONESIA / Jakarta
IRELAND / Dublin
ITALY / Milan
JAPAN / Tokyo
LUXEMBOURG / Luxembourg
MALAYSIA / Kuala Lumpur
MEXICO / Mexico City
NAMIBIA / Windhoek
NETHERLANDS / Amsterdam
NEW ZEALAND / Auckland
NORWAY / Oslo
OMAN / Muscat
PARAGUAY / Asunción
POLAND / Warsaw
PORTUGAL / Lisbon
ROMANIA / Bucharest
RUSSIA / Moscow
SINGAPORE / Singapore
SLOVAKIA / Bratislava
SOUTH AFRICA / Johannesburg · Cape Town
SPAIN / Barcelona · Madrid
SWEDEN / Stockholm
SWITZERLAND / Zug
THAILAND / Bangkok
TURKEY / Istanbul
UAE / Dubai
UK / London
UKRAINE / Kiev
USA / New York · Los Angeles
VENEZUELA / Caracas
VIETNAM / Ho Chi Minh City

Let's start with the normal working hours, which must not exceed eight hours a day, or as agreed by an employer and an employee, but not exceeding 48 hours a week. There are also special cases, e.g. work exceeding seven hours a day and 42 hours a week is not permitted where the health and safety of an employee is at risk. The legislation states examples such as underground work, underwater work, work in a cave or tunnel, work in a confined place, work involving radioactivity, metal welding work, hazardous substance transport work, hazardous chemical production work, work with an instrument or machine which may harm a worker by its vibration, and work involving extreme heat or cold which may be harmful. In any case where work by its nature or environment is highly hazardous, and exceeds the prescribed safety standards which cannot be improved or rectified at source, personal protection must be provided.

b. Rest period during normal work (Labour Protection Act Sec. 27)
There are further conditions for "normal work" in terms of rest. Every employee is entitled to a rest of not less than one hour a day after working five hours. An employee may take rests periodically of less than one hour but the total rest period per day must not be less than one hour. An employer who obtains an employee's prior consent may not arrange a rest period for the employee in the case of emergency work, or where the character or nature of that work requires continuous performance. The employer must arrange a rest period of not less than 20 minutes for an employee required to perform overtime work of not less than two hours after normal work. All these numbers are, in fact theoretical regulations, but it is our intention to enhance awareness of these existing laws.

c. Holiday (Section 29, 30)
Compared to European standards, employees, especially foreigners or expats, will find themselves in the midst of unknown areas. Employees cannot expect a similar generous system as in Europe. In detail, a weekly holiday must not be less than one day per week and the days between each weekly holiday must not be more than six days. In the case of a hotel business, transport work, work in a forest, work in a location lacking basic facilities, or any other work as prescribed in the Ministerial Regulations, an employer and an employee may agree to accumulate and postpone weekly holidays to be taken at any time within a period of four consecutive weeks. A very important milestone in this context is traditional holidays, which includes National Labour Day. There are 13 days per year according to the annual official holidays, religious holidays or local traditional holidays. If a traditional holiday falls on a weekly holiday, an employee is entitled to a day off in substitution for the traditional holiday on the following working day. In the case of a hotel business, entertainment establishment, beverage shop, food shop etc., an employer and an employee may agree to take



THE ART OF BEING LOCAL WORLDWIDE



ALGERIA / Algiers
ARGENTINA / Buenos Aires
AUSTRALIA / Sydney
AUSTRIA / Vienna
BELGIUM / Brussels
BRAZIL / São Paulo
BULGARIA / Sofia
CANADA / Toronto
CHILE / Santiago de Chile
CHINA / Shanghai · Beijing · Kunshan · Guangzhou
COLOMBIA / Bogota
CZECH REPUBLIC / Prague
DENMARK / Copenhagen
FINLAND / Helsinki
FRANCE / Sarreguemines
GERMANY / Saarbrücken
GREECE / Athens
HONG KONG / Hong Kong
HUNGARY / Budapest
INDIA / Mumbai
INDONESIA / Jakarta
IRELAND / Dublin
ITALY / Milan
JAPAN / Tokyo
LUXEMBOURG / Luxembourg
MALAYSIA / Kuala Lumpur
MEXICO / Mexico City
NAMIBIA / Windhoek
NETHERLANDS / Amsterdam
NEW ZEALAND / Auckland
NORWAY / Oslo
OMAN / Muscat
PARAGUAY / Asunción
POLAND / Warsaw
PORTUGAL / Lisbon
ROMANIA / Bucharest
RUSSIA / Moscow
SINGAPORE / Singapore
SLOVAKIA / Bratislava
SOUTH AFRICA / Johannesburg · Cape Town
SPAIN / Barcelona · Madrid
SWEDEN / Stockholm
SWITZERLAND / Zug
THAILAND / Bangkok
TURKEY / Istanbul
UAE / Dubai
UK / London
UKRAINE / Kiev
USA / New York · Los Angeles
VENEZUELA / Caracas
VIETNAM / Ho Chi Minh City

other days off in substitution of the traditional holidays, or holiday wages must be paid to the employee. An employee who has worked for an uninterrupted period of one year can take annual holidays of not less than six working days in one year. An employer and an employee may agree in advance to accumulate and postpone any annual holiday in a year to be included in the following years.

d. Overtime work and work on holiday (Section 24)

The hours of overtime work, working when on holiday and overtime work when on holiday must not exceed 36 hours in total per week. An employer who obtains an employee's prior consent may ask an employee to work overtime or to work when on holiday. An employer may ask an employee to work on holiday for a hotel business, entertainment establishment, transport work, food shop, beverage shop, club, association or medical establishment without the employee's prior consent.

e. Sick leave (Section 32, 57)

An employee is entitled to sick leave as long as he/she is actually sick. For sick leave of three days or more, an employer may ask an employee to present a certificate from a first class physician or an official medical establishment. When the employee is unable to produce a medical certificate from a doctor of first class modern medicine or from a government medical facility, the employee must give an explanation to the employer. A day which an employee cannot work because of injury or illness caused by work or maternity, must not be regarded as sick leave.

An important point worth mentioning is so-called "necessary business". An employee is entitled to leave for necessary business in accordance with the work rules of his/her workplace. Necessary business is regarded as personal matters. Clients often ask what "Personal Business" actually means, and the common understanding is that it is a matter that belongs purely to the personal hemisphere, such as a visit to a doctor or similar. An employee is further entitled to leave for sterilisation and leave as a result of sterilisation for a determined period, and a certificate issued by a first class physician. An employee can take leave in respect of military service; for inspection, military drilling or readiness testing under the law concerning military service.

A pregnant employee is entitled to maternity leave of not more than 90 days for each pregnancy (Section 41). An employee is entitled to leave for training or development of his/her knowledge and skills for the benefit of labour and social welfare, or the increase of skills and expertise in order to increase working efficiency; and for educational examinations organised or allowed to be organised by the Government.



InterGest Thailand Ltd

International Management and Business Administration

10th Floor RSU Tower • 571 Sukhumvit Rd. Klongton-Nua, Wattana, Bangkok, 10110 - Thailand

Phone: +66 2664 2062 • Fax: +66 2662 3416 • info.thailand@intergest.com • www.intergest.com

THE ART OF BEING LOCAL WORLDWIDE



ALGERIA / Algiers
ARGENTINA / Buenos Aires
AUSTRALIA / Sydney
AUSTRIA / Vienna
BELGIUM / Brussels
BRAZIL / São Paulo
BULGARIA / Sofia
CANADA / Toronto
CHILE / Santiago de Chile
CHINA / Shanghai · Beijing · Kunshan · Guangzhou
COLOMBIA / Bogota
CZECH REPUBLIC / Prague
DENMARK / Copenhagen
FINLAND / Helsinki
FRANCE / Sarreguemines
GERMANY / Saarbrücken
GREECE / Athens
HONG KONG / Hong Kong
HUNGARY / Budapest
INDIA / Mumbai
INDONESIA / Jakarta
IRELAND / Dublin
ITALY / Milan
JAPAN / Tokyo
LUXEMBOURG / Luxembourg
MALAYSIA / Kuala Lumpur
MEXICO / Mexico City
NAMIBIA / Windhoek
NETHERLANDS / Amsterdam
NEW ZEALAND / Auckland
NORWAY / Oslo
OMAN / Muscat
PARAGUAY / Asunción
POLAND / Warsaw
PORTUGAL / Lisbon
ROMANIA / Bucharest
RUSSIA / Moscow
SINGAPORE / Singapore
SLOVAKIA / Bratislava
SOUTH AFRICA / Johannesburg · Cape Town
SPAIN / Barcelona · Madrid
SWEDEN / Stockholm
SWITZERLAND / Zug
THAILAND / Bangkok
TURKEY / Istanbul
UAE / Dubai
UK / London
UKRAINE / Kiev
USA / New York · Los Angeles
VENEZUELA / Caracas
VIETNAM / Ho Chi Minh City

Such training and development must have a programme or course with a definite and clear duration.

An employee must inform an employer clearly about the reasons for leave and present relevant evidence, if any, not less than seven days before taking leave.

f. Wages (Section 53 and following)

Wages must be paid only in money and must not be less than the minimum wage rate. From 1 January, 2013 Thailand's employers must pay all employees at least 300 baht a day. If they don't pay, they can face six months in jail and/or a 100,000 baht fine for not complying. In cases where the normal working time is defined as exceeding eight hours a day, the remuneration of such exceeded hours must be paid at a rate not less than one and a half times the hourly wage rate, or the piece rate of wages in a working day at a rate of not less than three times the hourly wage rate, or the piece rate of wages in a working day. (Section 61)

An employer must pay wages to an employee for a weekly holiday, a traditional holiday and an annual holiday. Exceptionally, an employee who receives wages calculated on a daily, hourly or piece rate basis is not entitled to weekly holiday pay. (Section 56)

Wages must also be paid for sick leave not exceeding 30 working days per year. However, there must be paid leave for sterilisation and military service (not exceeding 60 days per year), as well as for maternity leave not exceeding 45 days per year.

Additionally, wages for public holidays must be paid to an employee who is not entitled to wages for holidays at a rate of not less than the hourly wage rate or the piece rate. Public holidays play an important role, because at this moment Thailand has 13 public holidays. Holiday wages must be paid additionally to an employee who is not entitled to wages on holidays at a rate of not less than twice the hourly wage rate or the piece rate.

Remuneration must be paid equally to male and female employees for work of the same nature, quality and equal quantity. It can be paid in Thai currency at the workplace of an employee or at another place, or alternatively may be paid by invoice or in a foreign currency with the prior consent in writing of the employee.

g. Suspension from work (Section 116)

When an employer conducts an inquiry regarding an employee who has been accused of committing an offence, the employer is not allowed to order the employee to be suspended from work during the said inquiry unless the work rules and regulations or points of agreement on the terms of

InterGest Thailand Ltd

International Management and Business Administration

10th Floor RSU Tower • 571 Sukhumvit Rd. Klongton-Nua, Wattana, Bangkok, 10110 - Thailand

Phone: +66 2664 2062 • Fax: +66 2662 3416 • info.thailand@intergest.com • www.intergest.com





ALGERIA / Algiers
ARGENTINA / Buenos Aires
AUSTRALIA / Sydney
AUSTRIA / Vienna
BELGIUM / Brussels
BRAZIL / São Paulo
BULGARIA / Sofia
CANADA / Toronto
CHILE / Santiago de Chile
CHINA / Shanghai · Beijing · Kunshan · Guangzhou
COLOMBIA / Bogota
CZECH REPUBLIC / Prague
DENMARK / Copenhagen
FINLAND / Helsinki
FRANCE / Sarreguemines
GERMANY / Saarbrücken
GREECE / Athens
HONG KONG / Hong Kong
HUNGARY / Budapest
INDIA / Mumbai
INDONESIA / Jakarta
IRELAND / Dublin
ITALY / Milan
JAPAN / Tokyo
LUXEMBOURG / Luxembourg
MALAYSIA / Kuala Lumpur
MEXICO / Mexico City
NAMIBIA / Windhoek
NETHERLANDS / Amsterdam
NEW ZEALAND / Auckland
NORWAY / Oslo
OMAN / Muscat
PARAGUAY / Asunción
POLAND / Warsaw
PORTUGAL / Lisbon
ROMANIA / Bucharest
RUSSIA / Moscow
SINGAPORE / Singapore
SLOVAKIA / Bratislava
SOUTH AFRICA / Johannesburg · Cape Town
SPAIN / Barcelona · Madrid
SWEDEN / Stockholm
SWITZERLAND / Zug
THAILAND / Bangkok
TURKEY / Istanbul
UAE / Dubai
UK / London
UKRAINE / Kiev
USA / New York · Los Angeles
VENEZUELA / Caracas
VIETNAM / Ho Chi Minh City

employment empower the employer to do so. In this connection, the employer must issue a written suspension order stating the offence and period of suspension of not more than seven days, such that the employee must be informed in advance before being suspended from work. (Section 116)

Specific conditions apply under such circumstances. The employee must be paid not less than 50% of their wages for the working day before his/her suspension. If it emerges that the employee is not guilty, the employee must be paid equal to the working day wages from the date of suspension plus interest at a rate of 50% per annum. (Section 117)

h. Termination of the contract

When employment is not for a defined period, an employer can terminate the employment of an employee, or an employee can resign from a position by giving advance notice in writing to the other party prior to the next date a wage payment falls due.

The Labour Protection Act states that an employer shall pay compensation to an employee whose employment has been terminated as follows:

- An employee who has worked consecutively for a full 120 days but less than one full year shall be paid not less than 30 days at the last wage rate, or not less than the wages for the last 30 days of work in respect of an employee who is paid a wage on a piece work basis.

- An employee who has worked consecutively for one full year but not a full three years shall be paid at least an amount equivalent to 90 days' pay at his or her most recent wage rate, or not less than the wages earned for the last 90 days of work in respect of an employee who is paid a wage on the basis of piece work.

- An employee who has worked consecutively for a full three years but not a full six years shall be paid an amount at least equivalent to 180 days' pay at his or her most recent wage rate, or not less than the wages earned for the last 180 days of work in respect of an employee who is paid a wage on the basis of piece work.

- An employee who has worked consecutively for a full six years but not a full ten years shall be paid an amount equivalent to at least 240 days' pay at his or her most recent wage rate, or not less than the wages earned for the last 240 days of work in respect of an employee who is paid a wage on the basis of piece work.

The requirement of advance notice under the aforementioned circumstances does not apply to termination of employment under Section 119 and Section 583 of the Civil and Commercial Code. An employer need not pay compensation to an employee whose employment is terminated in any of the following cases:

InterGest Thailand Ltd

International Management and Business Administration

10th Floor RSU Tower • 571 Sukhumvit Rd. Klongton-Nua, Wattana, Bangkok, 10110 - Thailand

Phone: +66 2664 2062 • Fax: +66 2662 3416 • info.thailand@intergest.com • www.intergest.com



THE ART OF BEING LOCAL WORLDWIDE



ALGERIA / Algiers
ARGENTINA / Buenos Aires
AUSTRALIA / Sydney
AUSTRIA / Vienna
BELGIUM / Brussels
BRAZIL / São Paulo
BULGARIA / Sofia
CANADA / Toronto
CHILE / Santiago de Chile
CHINA / Shanghai · Beijing · Kunshan · Guangzhou
COLOMBIA / Bogota
CZECH REPUBLIC / Prague
DENMARK / Copenhagen
FINLAND / Helsinki
FRANCE / Sarreguemines
GERMANY / Saarbrücken
GREECE / Athens
HONG KONG / Hong Kong
HUNGARY / Budapest
INDIA / Mumbai
INDONESIA / Jakarta
IRELAND / Dublin
ITALY / Milan
JAPAN / Tokyo
LUXEMBOURG / Luxembourg
MALAYSIA / Kuala Lumpur
MEXICO / Mexico City
NAMIBIA / Windhoek
NETHERLANDS / Amsterdam
NEW ZEALAND / Auckland
NORWAY / Oslo
OMAN / Muscat
PARAGUAY / Asunción
POLAND / Warsaw
PORTUGAL / Lisbon
ROMANIA / Bucharest
RUSSIA / Moscow
SINGAPORE / Singapore
SLOVAKIA / Bratislava
SOUTH AFRICA / Johannesburg · Cape Town
SPAIN / Barcelona · Madrid
SWEDEN / Stockholm
SWITZERLAND / Zug
THAILAND / Bangkok
TURKEY / Istanbul
UAE / Dubai
UK / London
UKRAINE / Kiev
USA / New York · Los Angeles
VENEZUELA / Caracas
VIETNAM / Ho Chi Minh City

- Dishonesty in carrying out duties or deliberate commission of a crime against the employer.

- Intentionally causing the employer to suffer damage.

- Negligence, causing the employer to suffer serious damage.

- Violation of the work rules and regulations or the employer's lawful and legitimate regulations or orders, where the employer had already issued a written warning, except in serious cases where the employer need not issue such a warning. A letter of warning shall be enforceable for not more than one year, calculated from the date on which the employee committed the offence.

- Abandonment of a post for three consecutive working days, regardless of whether there was a holiday in between or not, for no appropriate reason.

- Imprisonment under a final judgment ordering imprisonment, unless the sentence was for an offence which was committed out of negligence, or a petty offence. (Section 119)

When employment is defined by a period of termination, a contract of employment must expire upon the completion of the period specified in the contract without the need to give advance notice.

Source: Labour Protection Act B.E. 2541, Department of Labour Protection and Welfare, Ministry of Labour, <http://www.labour.go.th/en/>

InterGest (Thailand) Ltd.

10th Floor, RSU Tower 571 Sukhumvit Road, Bangkok 10110, Thailand
Tel. +66 (0) 2662 2062
Fax +66 (0) 2662 3416
<http://www.intergest.co.th>
info.thailand@intergest.com

We advise and provide pragmatic legal expertise to industrial corporations, SMEs, as well as individuals. Our clients deserve more than keen legal or tax analysis. They can expect clear and well-founded recommendations. Our practise team consists of Expatriate and Thai lawyers, CPA, and qualified accountants. We provide legal, tax and accounting services and we concentrate on the areas of corporate law, real estate, labour law and taxation. We also provide Serviced Offices at the RSU Tower. We maintain a customized office approach for clients and companies on the 10th floor. Offices may be rented for all-inclusive rates, which simply means that all fees and charges are known up front (including phone, meeting rooms or refreshments and no further surcharges are been made. We also offer virtual offices.

Legal Disclaimer

While we make every effort to keep the information on our Web site current, we accept no liability whatsoever for the content provided. We further pay great attention to keeping all information, publications and newsletters complete and accurate. Nevertheless, please take note that questions related to Thai and International legal matters as well as tax issues are exposed by rapid change. Therefore, all information published is of a general nature and is intended to serve as preliminary information only. Such general information cannot substitute or replace an individual consultation with a legal or tax adviser. The complexity and the constant change of legal matters make it necessary to exclude liability.

© 2013 InterGest (Thailand) Ltd.



InterGest Thailand Ltd

International Management and Business Administration
10th Floor RSU Tower • 571 Sukhumvit Rd. Klongton-Nua, Wattana, Bangkok, 10110 - Thailand
Phone: +66 2664 2062 • Fax: +66 2662 3416 • info.thailand@intergest.com • www.intergest.com