

Luther.

Memo: Immigration Services in Thailand

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A. Introduction



Luther specialises in providing advice on Thai immigration laws, rules and regulations as well as the current practices of Thai immigration authorities. Our immigration experts advise on staying and working in Thailand and can assist with visa and work permit applications. Further, we can support with additional services, such as obtaining a personal tax ID card, certifying documents, obtaining a driving license and a marriage certificate as well as obtaining permanent residence status and Thai nationality.

B. Who requires a visa?

Foreigners entering Thailand generally need to obtain a visa according to the purpose of their visit and hold a passport with at least six months validity from the date of entry into Thailand (a validity of 18 months is required for one-year visa applications).

Under the current immigration policies, nationals of certain countries may enter Thailand without a visa for tourism purposes only (e.g. from Austria, Germany and Switzerland) or apply for visa on arrival for a certain period of time and for certain purposes.¹

1. Visa exemption scheme

Nationals from Australia, Austria, Belgium, Bahrain, Brunei, Canada, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hong Kong, Liechtenstein, Luxembourg, Malaysia, Monaco, the Netherlands, New Zealand, Norway, Oman, the Philippines, Poland, Portugal, Qatar, Singapore, Slovak Republic, Slovenia, Spain, South Africa, Sweden, Switzerland, Turkey, United Arab Emirates, United Kingdom and United States of America shall be entitled to a 30-day visa exemption.

2. Visa on arrival

A visa on arrival allows passport holders from Andorra, Bulgaria, Bhutan, China, Cyprus, Ethiopia, Fiji, India, Kazakhstan, Latvia, Lithuania, Maldives, Malta, Mauritius, Papua New Guinea, Romania, San Marino, Saudi Arabia, Taiwan, Ukraine, and Uzbekistan to enter Thailand for a period of stay of 15 days.

To apply, eligible applicants must meet the following requirements:

- Visit is strictly for tourism purposes only;
- Passport must be genuine and should be valid for at least 30 days;
- Valid address in Thailand (e.g. a hotel);
- Confirmed return ticket to show that he/she will be flying out of Thailand within 15 days of entry; and
- Proof of funds of at least THB 10,000 per person and THB 20,000 per family during the stay in Thailand.

A visa on arrival can be obtained from designated international checkpoints (e.g. Suvarnabhumi Airport).

¹ Please find a summary of countries and territories entitled for visa exemption and visa on arrival to Thailand under http://www.consular.go.th/main/contents/filemanager/VISA/Visa%20on%20Arrival/VOA_%E0%B9%81%E0%B8%81%E0%B9%89%E0%B9%84%E0%B8%82%2026-12-59.pdf.

C. Types of visa

Persons who are not eligible to enter Thailand under the visa on arrival and visa exemption rules should obtain visas from a Royal Thai Embassy or Consulate prior to their visit.

When applying with a Royal Thai Embassy or Consulate, foreigners may generally choose between the following types of visa:²

- Tourist Visa
- Transit Visa
- Non-Immigrant Visa-B (Business)
- Non-Immigrant Visa-ED (Education)
- Non-Immigrant Visa-O-A (Long Stay)
- Non-Immigrant Visa-O (Spouse of a Thai citizen)
- Non-Immigrant Visa-M (Media)
- SMART Visa

1. Instructions for visa applications

Some Royal Thai Embassies or Consulates restrict who can apply for a visa with them. For example, in order to apply for a visa at the Royal Thai Embassy in Singapore, nationals of certain countries must be residents of Singapore (i.e. applicants must have long term passes issued by the Singaporean government). Otherwise they may have to apply for Thai visas in the country in which they are residents.

Further, nationals of some countries require prior approval from the Thai Ministry of Foreign Affairs and/or other relevant authorities in Bangkok.

2. Process time

Most Royal Thai Embassies or Consulates will process visa applications within three to five working days, whereupon the applicant will be informed when to pick up their visa at the point of application.

However, the process can take longer when applications are entered via an agency (approx. ten working days) or if the application is for a Non-Immigrant Visa-O-A for a long stay (approx. seven working days) or where the applicants are required to be further approved by the Thai Ministry of Foreign Affairs and/or other relevant authorities in Bangkok (approx. two to six weeks).

3. Necessary documents

The following documents/information shall be required:

- Official visa application form;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Supporting documents depending on the type of visa applied for (please see below); and
- Passport with at least six months validity from the date of travel.

Documents in languages other than Thai or English must be translated into either Thai or English and notarised by notary organs or relevant diplomatic/consular missions.

Other documents may be requested by the consular officers in addition to the documents above. Please note that consular officers reserve the right to require additional documents, or an interview with the applicant, as deemed necessary, without prior notice.

The Royal Thai Embassy reserves the right not to accept any visa application wherein any required document is absent. The Royal Thai Embassy reserves the right to reject any visa application with insufficient documents or if the reasons given are not fully supported.

4. Visa application fees

Depending on the type of visa, the following visa application fees apply:

Visa on Arrival	THB 2,000
Tourist Visa	Approx. THB 1,000 (single-entry) and THB 6,000 (multiple-entry)
Transit Visa	Approx. THB 1,000
Non-Immigrant Visa	Approx. THB 2,000 (single-entry) and THB 6,000 (multiple-entry)
SMART Visa	Approx. THB 10,000 (multiple-entry)

All visa applicants, including children, are required to pay a non-refundable, non-transferable visa application fee. Payment must be made at time of submitting visa applications at the Consular Department in cash and in the exact amount, and must be paid whether a visa is issued or not.

² Please check your eligibility to apply for visa with the respective Royal Thai Embassy, for example in Singapore under: <http://www.thaiembassy.sg/visa-matters/-/consular/instructions-for-visa-application>.

D. Visa requirements

1. Tourist Visa

A Tourist Visa (TR) may be granted to short term visitors who intend to stay in Thailand for 60 days per trip or less.

Single-entry Tourist Visas are valid for entering Thailand one time within three months from the date of application. The period of stay is 60 days maximum.

Multiple-entry Tourist Visas are valid for entering Thailand within six months from the date of application. The period of stay is 60 days maximum per stay. The holder of a multiple-entry Tourist Visa may enter Thailand again as long as the visa is still valid.

To apply for a Tourist Visa, the following documents/information shall generally be required:

- Official visa application form;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least six months validity from the date of travel;
- Travel tickets in and out of Thailand;
- Evidence of adequate finance;
- Letter of employment (compulsory for multiple-entry tourist visa applicants); and
- Evidence of accommodation booking (compulsory for multiple-entry tourist visa applicants).

2. Transit Visa

Transit Visas (TS) may be granted to passengers transiting in Thailand and non-professional juvenile athletes visiting Thailand for competition. A Transit Visa is valid for 90 days after the date of application (30 days maximum per stay).

To apply for a Transit Visa, the following documents/information shall generally be required:

- Official visa application form;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least six months validity from the date of travel;
- Travel tickets in and out of Thailand;
- Evidence of adequate finance;
- Visa of third country (where the applicant will travel to after Thailand) in the passport or travel document; and

- Letter of invitation stating the applicant's sporting activities in Thailand (in case of non-professional juvenile athletes visiting Thailand for competition).

3. Non-Immigrant Visa-B (Business Visa)

Foreigners (and their dependents) who wish to work or carry-out business activities in Thailand can apply for a Non-Immigrant Visa-B (Business Visa).

Single-entry Business Visas are valid for 90 days after the date of application.

Our services: To support visa applications, we can assist the applicant to obtain the approval letter from the Thai Ministry of Labour and other corporate documents of the sponsorship entity in Thailand. After entering Thailand, we can assist visa holders to contact the Immigration Bureau of Thailand to apply for the extension of their stay and re-entry permit. If necessary, we can further assist with the application for a work permit (please see below).

Multiple-entry Business Visas are valid for one year after the date of application and allow for a maximum stay of 90 days per visit to Thailand. This type of visa will only be granted to those who wish to visit Thailand for short business trips and do not seek to be employed in Thailand.

3.1 Single-entry Business Visa

For a Single-entry Business Visa, the following documents and information shall be submitted:

- Official visa application form;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least six months validity from the date of travel;
- Approval letter from the Thai Ministry of Labour or other relevant authorities;
- Invitation letter from the employer in Thailand, indicating details of employment (including position, salary and length of contract);
- Employment contract;
- CV/resume and evidence of qualification (e.g. university certificates);
- Corporate documents of company/employer (e.g. certificate of incorporation);
- Maps/location of company; and
- Financial statements.

Additional requirements may apply for particular professions (e.g. school teachers).

3.2 Multiple-entry Business Visa

For a Multiple-entry Business Visa, the following documents and information shall be submitted:

- Official visa application form;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least six months validity from the date of travel;
- Request letter specifying the need for multiple entries to Thailand;
- Business profile;
- Corporate documents of company (e.g. certificate of incorporation, company extract, tax payment slips);
- CV/resume and evidence of qualification (e.g. university certificates); and
- Financial evidence (e.g. on bank accounts, assets).

4. Non-Immigrant Visa-ED (Education Visa)

Non-Immigrant Visas-ED may be granted to applicants who wish to pursue their full-time education, internship or any other educational programme in Thailand. A Non-Immigrant Visa-ED shall be valid for 90 days after the date of application. Visa holders may contact the Immigration Bureau of Thailand, after entering Thailand, for the extension of stay and re-entry permit.

For a Non-Immigrant Visa-ED, the following documents and information shall be submitted:

- Official visa application form;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least six months validity from the date of travel;
- Letter from the school, training institution or company in Thailand (original);
- In case of an internship, a letter from the university in which the applicant is enrolled;
- Financial evidence (e.g. on bank accounts, assets).

Parents of students (under 20 years of age) who have enrolled for a full-time long-term educational course in Thailand are

eligible to apply for Single-entry Non-Immigrant O-Visa. Required documents are the same as required documents for Non-Immigrant ED-visa plus marriage certificate, birth certificate of the student and proof of additional THB 500,000 (or equivalent) deposit in a bank account per parent.

5. Non-Immigrant Visa-O-A (Long Stay/Retirement)

Non-Immigrant Visas-O-A may be granted to applicants who wish to retire in Thailand and possess the required qualifications.

Applicants must meet the following requirements:

- 50 years of age or above (on the date of submitting an application);
- The applicant is not prohibited from entering the Kingdom;
- Having no criminal record in Thailand or the country of their nationality, or the country of their residence;
- Having the nationality of or being resident in the country where his/her application is submitted;
- The applicant does not have a prohibited disease as indicated in the Ministerial Regulation No. 14 (B.E. 2535); and
- The applicant is prohibited from working in Thailand.

A Non-Immigrant Visa-O-A shall be valid for a period of one year from the date of application.

For a Non-Immigrant Visa-O-A, the following documents and information shall be submitted:

- Official visa application form;
- Three recent photographs sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least one and a half years' validity from the date of travel;
- Summary of the applicant's personal data;
- A bank letter verifying a deposit of no less than THB 800,000 (or equivalent);
- Verification issued by the country of his/her nationality or residence stating that the applicant has no criminal record (the verification shall be valid for no more than three months); and
- A medical certificate issued in the country where the application is submitted, showing no prohibited diseases as indicated in the Ministerial Regulation No. 14 (B.E. 2535) (the certificate shall be valid for no more than three months).

In the case that the applicant wishes to have his/her spouse stay in Thailand but the spouse is not qualified for the visa on his or her own, the spouse may be eligible to apply for a Single-entry Non-Immigrant O-Visa. The documents required are the same as those for a Non-Immigrant O-A-Visa, plus a marriage certificate. A copy of a bank statement must show a further THB 800,000 (or equivalent) in addition to the applicant's initial amount.

6. Non-Immigrant Visa-O (Thai Spouse)

Non-Immigrant Visas-O may be granted to applicants who are lawfully married to a Thai citizen.

A Single-entry Non-Immigrant Visa-O shall be valid for 90 days after the date of application. Visa holders may contact the Immigration Bureau of Thailand, after entering Thailand, for the extension of stay and re-entry permit. Multiple-entry Non-Immigrant Visas-O shall be valid for one year after the date of application.

For a Non-Immigrant Visa-O, the following documents and information shall be submitted:

- Official visa application form;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least six months validity from the date of travel;
- Copy of marriage certificate, passport and/or identity card of the applicant's Thai spouse;
- Letter from the applicant's Thai spouse; and
- Bank statement showing the amount of THB 400,000 (or equivalent).

7. Non-Immigrant Visa-M (Media Visa)

A journalist who wishes to receive permission to work in Thailand as a correspondent in a representative office of a foreign news, newspaper, television or radio agency in Thailand, and who wishes to live in Thailand for one year or more without having to extend their visa every three months, can apply with the Ministry of Foreign Affairs for approval.

A foreign journalist must send the following documents to the Press Division of the Information Department of the Ministry of Foreign Affairs in Bangkok:

- An official letter from the news agency they are working for to introduce the journalist to the Director-General of the

Information Department and to confirm the appointment of the journalist to work in Thailand;

- CV/resume;
- Details of background, circulation, list of owner and editor(s) of the publication;
- One recent photograph sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with at least six months validity from the date of travel; and
- Examples of published news reports or other media.

8. SMART Visa

Since 1 February 2018, foreigners working for businesses registered with the Board of Investment (BOI) can apply for a Smart Visa. This type of visa is specially designed to attract highly skilled manpower, investors, executives and start-up entrepreneurs wishing to work or invest targeted industries in the Kingdom of Thailand, as listed below.

Smart Visa holders will be granted a maximum of four years permission to stay, an exemption from the work permit requirement and will be entitled to additional privileges. The requirement to report to the immigration authorities is extended to one year instead of 90 days, and you do not need a re-entry permit. Holders of a Smart Visa can further bring along their entire family, who can enjoy the same benefits.

Targeted industries comprise the following:

- Next-Generation Automotive
- Smart Electronics
- Affluent, Medical and Wellness Tourism
- Agriculture and Biotechnology
- Food for the Future
- Automation and Robotics
- Aviation and Logistics
- Biofuels and Bio chemicals
- Digital
- Medical Hub
- Alternative Dispute Resolution
- Human Resource Development in Science and Technology
- Environmental Management and Renewable Energy

The following categories of Smart Visa will be allocated to Smart Visa applicants, depending on the purpose or activity that foreigners wish to conduct in Thailand:

- SMART "T" (Talent): Highly skilled professionals in the targeted industries

- SMART “I” (Investor): Investors in technology-based business in the targeted industries
- SMART “E” (Executive): Senior executives in technology-based companies in the targeted industries
- SMART “S” (Start-up): Technology-based start-up entrepreneurs in the targeted industries
- SMART “O” (Other): Spouse and legitimate children of Smart Visa holders

Applicants for Smart Visas must have qualifications according to the criteria specified by the office of the Board of Investment. Their qualifications will be verified by relevant agencies. After technical and non-technical endorsements have been obtained, the Smart Visa unit will then proceed to issue a letter of qualification endorsement which the applicant will bring to the Royal Thai Embassies or Royal Consulates (in case of residing overseas) or the Immigration Bureau at the One Stop Centre for Visas and Work Permits or EEC Labour Administration Centre in Chonburi to file for a Smart Visa.

Procedures for Qualification Endorsement Application and SMART Visa Issuance:

- Register for the online qualification endorsement application for Smart Visas on <https://smart-visa.boi.go.th> and activate an online account through a confirmation e-mail.
- Complete an application form for the type of Smart Visa for which you wish to apply (T, I, E, S, and O if any). Make sure that you have a PDF version of the required documents you will need to upload and submit after the application form and that your required documents are all uploaded. By completing the online application, you confirm that you have read, understood and accepted the qualification endorsement requirements.
- After completing the online application, submit an application package (paper package) via airmail or in person either to Smart Visa Unit at One Stop Service Center for Visa and Work Permit (OSS) located at Chamchuri Square Building, Bangkok or to the Royal Thai Embassies/The Royal Thai Consulate Generals overseas.
- Within 30 working days after having received complete documents, OSS will notify the applicant, the Immigration Bureau, the Ministry of Foreign Affairs and the relevant agencies of the result of qualification endorsement application.
- The qualified applicant can then proceed with applying for Smart Visa issuance within 60 days from the issuance of the endorsement letter, which will be used as a supporting docu-

ment for the application. The processing fee is THB 10,000 per year of visa permission (cash only).

9. Non-Immigrant O Visa (Family Member/Dependant Visa)

This type of visa is issued to applicants who wish to enter Thailand for the following purposes:

- To stay with their family member who holds a business visa/work permit (e.g. a spouse, parent or children under 20 years old working, studying or living in Thailand);
- To perform duties for state enterprises or social welfare organisations;
- To receive medical treatment;
- To be a sports coach as required by the Thai Government; or
- To be a contestant or witness for a judicial process.

The following basic documents and information shall be submitted:³

- Official visa application form;
- Copy of passport; and
- Two recent photographs.

Further, depending on the purpose of the visit, the following additional documents and information shall be submitted:⁴

- Financial statement;
- Birth certificate and/or marriage certificate or its equivalents (for dependant applicants);
- Request letter from organisation certifying the position and purpose of the visit (for volunteer services/NGOs); and/or
- Medical record and doctor’s recommendation letter (for patients/medical treatment visa).

10. Non-immigrant IB Visa (Investment Visa)

Foreigners who have invested a minimum of THB 10,000,000 in Thailand can apply for an Investment Visa.

Eligible investments can include a combination of condominiums, government or state enterprise bonds, and a fixed deposit in a bank account.

³ Please refer to footnote number 2.

⁴ Please refer to footnote number 2.

E. 90-day reporting

Foreigners holding a Non-Immigrant Visa (or Extension of Stay) and staying in Thailand for more than 90 consecutive days are required to inform the Thai Immigration about their current address every 90 days.

A report must be filed within 15 days before or seven days after each 90-day period expires. However, if the foreigner leaves Thailand anytime during the 90-day period, then the day count will restart from one upon re-entry into Thailand.

Filing the 90-day report is straightforward. You can report to Thai Immigration either in person, or you can authorise someone to report for you. You can even submit the notification via registered mail or online.

A report can be filed online⁵ or at any of the following locations:

- Immigration Bureau Office, Chaengwattana Road, Bangkok;
- One Stop Centre Chamchuri Square Centre (if your visa was issued here); or
- Immigration offices throughout the country.

A foreigner who wants to report to the Thai Immigration via registered mail must send the following documents:⁶

- Copy of all passport pages (up to the latest arrival stamp in Thailand or latest visa stamp);
- Copy of arrival/departure card TM. 6 (front and back);
- Previous notifications of staying over 90 days (if any);
- Completed and signed notification form TM. 47; and
- Envelope with THB 5 stamp affixed and return address of foreigner for the officer in charge to send back the lower part of form TM. 47 after having received the notification. The returned part of the form must be kept for reference and for future notifications of staying over 90 days.

In case of non-compliance, a fine of THB 2,000 up to THB 5,000 can be imposed.

5 If you would like to do the 90-day reporting online, please check this link: <https://extranet.immigration.go.th/fn90online/online/tm47/TM47Action.do?cmd=acceptTerm>.

6 The documents must be sent to the following address: 90 Days Registration, Immigration Division 1, Government Complex Building B, 120 Moo 3, Chaengwattana Road, Soi 7, Laksi, Bangkok 10210.

F. Work permit

Unless exempted, a foreigner must hold a valid visa and a work permit to legally work in Thailand. A work permit is a legal document that states the position, job description and employer of the foreigner.

Both the employer and the foreigner must meet certain minimum requirements. Further, foreigners are only allowed to perform work that does not violate the restrictions of the Foreigners' Working Management Emergency Decree B.E. 2561 (2018).

Business entity	Capital/Investment requirements	Thai staff requirements	Maximum number of foreigners
Limited Company	THB 2 million with fully paid-up share capital per foreigner	4 Thai staff per foreigner	No limit
Limited Company registered with the BOI	Depending on the approval and conditions of the BOI	Depending on the approval and conditions of the BOI	Generally no limit, but subject to the approval and conditions of the BOI
Branch Office	THB 3 million per foreigner (capital remittance must cover all expenses for a period of 6 months)	1 Thai staff per foreigner	10 foreigners Additional work permits can be granted on a case-by-case basis (assessing for example the scope of permitted business activities, transfer of technology and know-how of each foreigner).
Representative Office: Sourcing goods or services in Thailand for the head office Checking and controlling the quality and quantity of goods purchased or hired to be manufactured in Thailand by the head office	THB 3 million per foreigner (capital remittance must cover all expenses for a period of 6 months)	1 Thai staff per 1 foreigner	5 foreigners An exception applies if the head office buys goods or services in Thailand for an amount not less than THB 100 million in the previous year. In such a case, the Representative Office would be allowed to employ more than 5 foreigners.
Representative Office: Giving advice concerning goods of the head office sole to agents or consumers Propagation of information concerning new goods or services of the head office Reporting on business trends in Thailand to the head office	THB 3 million per foreigner (capital remittance must cover all expenses for a period of 6 months)	1 Thai staff per 1 foreigner	2 foreigners
Regional Office	THB 3 million per foreigner (capital remittance must cover all expenses for a period of 6 months)	1 Thai staff per 1 foreigner	5 foreigners An exception applies if the Regional Office remits not less than THB 10 million in the previous year. In such a case, the Regional Office would be allowed to employ more than 5 foreigners.

1. Employer requirements

Thai law restricts the types of employers that may qualify to obtain work permits for their foreign staff.

Please find above an overview of the capital and staff requirements for private sector employers, varying depending on whether the employer operates a limited company, branch office, representative office or regional office.

2. Employee requirements

A foreigner must apply for a permit for work that can legally be carried out by them. A work permit only allows a foreigner to work a specific job for a specific employer.

Under Thai law, foreigners are prohibited from engaging in any of the following occupations:

- Manual work
- Work in agriculture, animal husbandry, forestry or fishery excluding specialised work in each particular branch or farm supervision
- Bricklaying, carpentry or other construction works
- Wood carving
- Driving mechanically propelled vehicle or driving non-mechanically-propelled vehicle, excluding international aircraft piloting
- Shop attendance
- Auction
- Supervising, auditing or giving service in accountancy excluding internal auditing on occasions
- Cutting or polishing jewellery
- Haircutting, hairdressing or beauty treatment
- Cloth weaving by hand
- Weaving of mate or making products from reeds, rattan, hemp, straw or bamboo pellicle
- Making of Sa paper by hand
- Lacquer ware making
- Making of Thai musical instruments
- Nielloware making
- Making of products from gold, silver or gold-copper alloy
- Bronze ware making
- Making of Thai dolls
- Making of mattresses or quilt blankets
- Alms bowls casting
- Making of silk products by hand
- Casting of Buddha images
- Knife making
- Making of paper of cloth umbrellas

- Shoemaking
- Hat making
- Brokerage or agency excluding brokerage or agency in international trade business
- Engineering work in civil engineering branch concerning designing and calculation, organisation, research, planning, testing, construction supervision or advice excluding specialised work
- Architectural work concerning designing, drawing of plan, estimating, construction directing or advising
- Garment making
- Pottery or ceramic ware making
- Cigarette making by hand
- Guide or conducting sightseeing tours
- Street vending
- Type setting of Thai characters by hand
- Drawing and twisting silk-thread by hand
- Office or secretarial work
- Legal or litigation services

To apply for a work permit, the foreigner must hold a Non-Immigrant B, O or M Visa.

3. Application process

Please refer to the Annex for an overview of the standard application process for foreigners who wish to work in Thailand.

3.1 Company documents

The company employing the foreigner must provide the following documents:

- Company Registration Department Certificate;
- List of shareholders, certified by the Commercial Registration Department;
- Business License (if applicable);
- VAT certificate Phor Phor 20;
- VAT filings Phor Phor 30;
- Withholding Tax form Phor Ngor Dor 1;
- Social Security payment filings; and
- Employment contract stating position, job requirements, salary, and contract duration.

Kindly note that all documents must be signed by the managing director/authorized directors and stamped with the company's seal on each page.

3.2 Employee documents

The foreigner must provide the following documents:

- Three recent photographs sized 3.5x4.5 cm (nationals of certain countries must provide additional photographs);
- Passport with signed copies of every page;
- Non-Immigrant Visa with signed copy;
- Departure card TM.6;
- University or college degree with transcripts;
- Certificates or licenses, if applicable;
- CV/resume;
- Marriage certificate, if married to a Thai national; and
- Medical certificate issued in the last 30 days.

4. Special conditions for BOI Companies

Foreigners working for companies receiving BOI incentives can apply for visas and work permits through the Single Window system.⁷

After consideration and approval by the BOI, immigration authorities and the Department of Employment, the applicant will receive a confirmation email, and can book an appointment to complete the final steps of the process. Applicants can go to the One Stop Service Centre (“OSSC”) in Bangkok or the Immigration Bureau and Department of Employment in Chiang Mai or Phuket to obtain the digital work permit and have their visa stamped in their passport.

⁷ For more information, please refer to <https://swe-expert.boi.go.th/SW-WEB/main.php>.

G. Permanent residency

A foreigner holding a Thai Non-Immigrant Visa for at least three consecutive years may apply for Permanent Resident (PR) status in Thailand.

The PR status allows foreigners to live permanently in Thailand (i.e. without the requirement to apply for any visa extension), have their name on house registration documents and to buy condominium units without having to make a bank transfer from abroad. Obtaining a work permit is generally also made easier for foreigners who are granted PR status.

In addition, foreigners can be eligible to become director of a Thai public company, as well as eventually apply to become a naturalised Thai citizen. They will also be able to apply for an extension of stay and Permanent Resident status for non-Thai family members.

All applications for Thai Permanent Residency are processed by the Royal Thai Immigration Commission. The annual quota for granting permanent residency in Thailand is a maximum of 100 persons per country of origin. The application period for Thai PR is usually from October to the end of December of every year.

In order to apply to become a PR, foreigners must meet the following criteria:

- Hold a valid passport issued by the country of their current nationality, along with a Thai Non-Immigrant Visa permitting them to stay in the Kingdom for at least three consecutive years;
- Complete a criminal record check (if the applicant is over 14 years of age);
- Pass a medical examination;
- Pass a review of financial, family and social status as well as employment and educational background; and
- Sufficient Thai language skills.

Further, applicants must be able to meet one of these categories:

- Investment Category
 - Applicant must have brought at least THB 10,000,000 into the country
- Working / Business Category
 - Applicant must be in the position of executive officer in a Thai company with at least THB 10,000,000 capitalisation and must have a monthly income of at least THB 50,000;

- Applicant must have filed a tax return for the amount of annual income of THB 100,000 for the past two years; and
- Applicant must earn an annual income of at least THB 80,000 per month for at least two years

- Humanity Reason Category

- Applicant must have a relationship with a Thai citizen or an alien who already possesses a PR (i.e. either a legal spouse, father/mother or a child who is under 20 years of age and single)

- Expert Category

- Applicant must have graduated with at least a bachelor degree and possesses a special ability that is needed in order to benefit the country for a period of at least three years

The required documents and information for the application depend on the category under which the application is made.

Upon approval, the applicant will be issued a blue residence book. One week after the receipt of the residence certificate, the applicant can apply for an alien red book at the local police station. He must then register his place of residence in Thailand at the local district office and obtain an Alien ID card, which is the equivalent of the Thai national ID card.

The Residency Permit itself never expires unless revoked. To be able to leave the country and return to Thailand requires an application for a re-entry permit (endorsement).

After holding PR status for five consecutive years, foreigners can apply to become a Thai naturalised citizen.

H. Our fees

For the drafting of the necessary application documents and filing with the authorities, we charge the following fees (excluding 6% out of pocket expenses, disbursements and value added tax):

Business Visa	THB <u>40,000</u>
Work Permit	THB <u>60,000</u>
Family Member/Dependant Visa	THB <u>20,000</u>

The fees for other visas and further services (e.g. immigration reporting and personal tax ID registration for foreign citizens) can be provided upon request.

Annex

Standard Process for foreigners who wish to work in Thailand

Employer may apply for work permit in advance at Department of Employment

- www.mfa.go.th
- www.thaiembassy.org

Having prospective employer in Thailand and all necessary documents

Apply for Non-Immigrant "B" Visa, Single Entry at **Thai Embassies/ Consulates** must use the visa within three months)

At Immigration Checkpoint: Granted initial 90-day stay permit

Apply for Temporary Work Permit at **Department of Employment**

- <http://wp.doe.go.th/sites/eng/index.htm>
- <http://bangkok.immigration.go.th/en/boi.html>

Apply for Extension of Stay Permit at **Immigration Bureau (up to one year each time)**

- www.immigration.go.th
- <http://bangkok.immigration.go.th/en/boi.html>

Apply for Re-entry Permit (for eligibility to re-enter Thailand with the granted employment status) at **Immigration Bureau or at the airport before departure**

- www.immigration.go.th
- <http://bangkok.immigration.go.th/en/boi.html>

Apply for Extension Work Permit at **Department of Employment**

- <http://wp.doe.go.th/sites/eng/index.htm>
- <http://bangkok.immigration.go.th/en/boi.html>

Luther in Asia

Expertise

Our office works closely together with the other Luther offices in Asia and Europe. We take a holistic approach, dealing with Asia-wide compliance issues, assisting with the creation of international holding structures and ensuring tax-efficient repatriation of profits.

We provide the complete range of legal and tax advice to clients doing business in and from Asia. To offer a seamless service, we have teams in Europe as well as in Asia, led by partners with many years of experience on both continents. That way, we can immediately answer questions concerning investment decisions and provide our clients with an accurate assessment of the particularities of their projects, no matter where they are located.

Our lawyers unite substantial practical knowledge in important legal areas and cover the entire spectrum of law in Asia and beyond. We support foreign investors in the assessment of location and investment criteria, the structuring of investment projects, acquisitions and joint ventures. Finding and implementing solutions for sensitive areas like technology transfer and know-how protection also form part of our work. Alongside our clients we negotiate with future partners and local authorities and ensure the enforcement of their rights, in and out of court as well as in arbitration proceedings.

The services of our lawyers are complemented by our accountants, HR professionals and tax consultants offering all the services one would necessarily associate with a “one-stop shop” concept, from outsourced administration to accounting, payroll and tax compliance. Additionally, we provide corporate secretarial services, especially in Asian “common law” countries.

Collectively, our lawyers, tax consultants and professionals combine the competence and experience necessary to comprehensively assist comprehensively on all business matters in Asia. Our tax experts advise on individual and corporate tax compliance as well as on withholding tax issues, on Double Taxation Agreements and on complex international tax structures. Our accountants and professionals carry out the time-consuming administrative tasks of accounting and payroll functions a business must undertake, allowing our clients to concentrate on growing their business.

Singapore

Singapore is a leading international trade and financial hub. As such, it serves as Asian headquarters for many international companies operating within the Asia-Pacific region.

With a staff strength of more than 90, Luther is by far the largest continental European law firm in Singapore. More than 26 lawyers from Singapore, Germany, France and other jurisdictions cover the full range of corporate and commercial legal work as well as the structuring of investments within South and South East Asia.

Our team is supported by excellent local Singaporean lawyers, notary publics, tax advisors, accountants, corporate secretaries and other professionals.

Shanghai

Shanghai is the main hub for doing business in China, and with a team of more than 20 international lawyers, Luther is the largest German-speaking law firm in the city. Our China team consists of German and Chinese legal experts most of whom have over a decade of experience in developing and entering the Chinese market.

Luther Shanghai is fully authorised to offer legal services including litigation and provides advice on all questions of Chinese law. Our legal team is supported by Chinese tax advisors, accountants, corporate secretaries and other professionals.

Region

Our two principal Asian offices in Singapore and Shanghai are complemented by offices and teams in Yangon (Myanmar), Bangkok (Thailand), Delhi-Gurugram (India), Ho Chi Minh City (Vietnam), Kuala Lumpur (Malaysia) and Jakarta (Indonesia).

This network of Luther offices is further strengthened by the long-established business relationships that we have successfully developed both locally and with our regional partners in Australia, Hong Kong, Japan, New Zealand, the Philippines and South Korea.

Hits the mark. Luther.

Luther Rechtsanwaltsgesellschaft mbH is one of the leading corporate law firms in Germany. With some 420 lawyers and tax advisors, we can advise you in all fields of German and international corporate law. In addition to having offices in every economic centre throughout Germany, we are also present in 11 locations abroad: in Brussels, London and Luxembourg in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

Our advisory services are tailored to our clients' corporate goals. We take a creative, dedicated approach to achieving the best possible economic outcome for each of our clients. The name "Luther" stands for expertise and commitment. With a passion for our profession, we dedicate all our efforts to solving your issues, always providing the best possible solution for our clients. Not too much and not too little – we always hit the mark.

We know how crucial it is to use resources efficiently and to plan ahead. We always have an eye on the economic impact of our advice. This is true in the case of strategic consulting as well as in legal disputes. We have complex projects on our agenda every day. At Luther, experienced and highly specialised advisors cooperate closely in order to offer our clients the best possible service. Thanks to our fast and efficient communication, permanent availability and flexibility, we are there for you whenever you need us.

Luther has been named "Law Firm of the Year: Germany 2021" and also "European Law Firm of the Year 2021" by The Lawyer, one of the most well-known legal magazines worldwide.



About unyer

unyer, founded by Luther and Fidal in 2021, is a global organisation of leading international professional services firms. Besides law firms, unyer is also open to other related professional services, especially from the legal tech sector. unyer is based in Zurich as a Swiss Verein. unyer is globally connected but has strong local roots in their respective markets.

unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors in more than 14 countries in Europe and Asia. In September 2021, Pirola Pennuto Zei & Associati joined the international organisation. In the spring of 2023, the Austrian law firm KWR joined the group. www.unyer.com



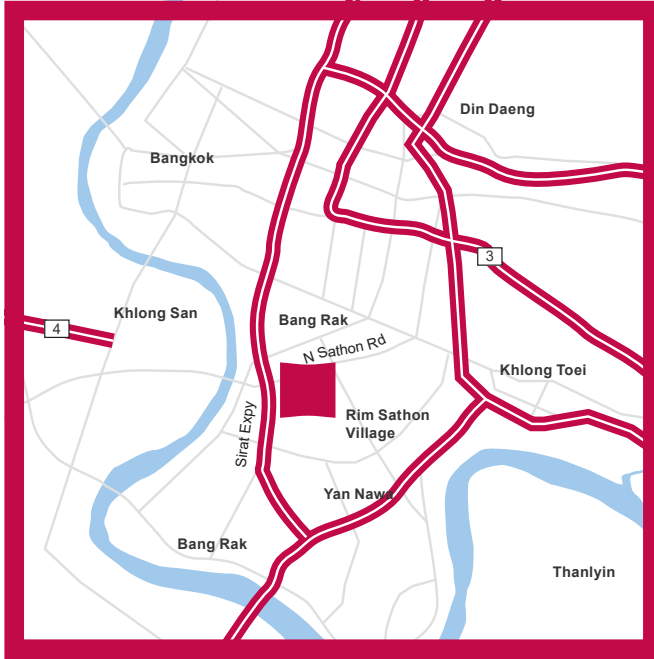
Our locations

Our and our local partners' offices in important European and Asian markets



The shown locations are either Luther legal or corporate services offices and/or offices of our local cooperation partners.

Our office in Bangkok



Our office in Bangkok

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For reasons of better legibility, the simultaneous use of gender-specific language forms is dispensed with.

Corresponding terms apply in principle to all genders in the sense of equal treatment. The abbreviated form of language has only editorial reasons and does not imply any valuation.

Disclaimer

Although every effort has been made to offer current and correct information, this publication has been prepared to provide information on recent regulatory and legal developments in Thailand only. It is not exhaustive and thus does not cover all topics with which it deals. It will not be updated and cannot substitute individual legal and/or tax advice. This publication is distributed with the understanding that Luther, the editors and authors cannot be held responsible for the results of any actions taken on the basis of information contained herein or omitted, nor for any errors or omissions in this regard.

Luther.

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