

# Doing Business in Thailand Guide

(With a Specific Example of Healthcare Business)



**MSC**

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# MSC International Law Office

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## Foreword

- ❖ Thailand continues to be a key gateway for investment in Southeast Asia, offering a vibrant market, strategic location, and a strong legal framework for businesses. At the same time, foreign investors and companies must navigate a complex regulatory environment, particularly when engaging in activities restricted under the Foreign Business Act (FBA), owning assets, or establishing a presence as expatriates in Thailand. Understanding these rules is essential for ensuring compliance, mitigating risks, and achieving sustainable business growth.
- ❖ This *Doing Business in Thailand Guide* has been prepared to provide clear, practical, and up-to-date insights on the legal and regulatory landscape for doing business in Thailand. It covers critical topics including the definition of a “foreigner” under the FBA, restricted business activities, nominee arrangements, exemptions, minimum capital requirements, forms of business organization, and asset ownership. In addition, it addresses practical matters for expatriates, such as visas, work permits, and working in healthcare, drug, medical device, and food-related businesses.
- ❖ The guide is authored by a dedicated team of legal professionals: Khun Nattaya Tantirangsi (Partner), Khun Paveetida Prakairungthong (Junior Associate), Khun Kantinan Buraphacheep (Junior Associate), and Khun Chawit Khiewtai (Junior Associate). Their combined expertise ensures that this guide is both authoritative and practical, offering valuable guidance to business owners, investors, and advisors seeking to navigate Thailand’s legal environment with confidence.
- ❖ We hope this guide serves as a trusted reference and empowers readers to make informed business decisions while successfully operating in Thailand.

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## Doing Business in Thailand

### With a Specific Example of Healthcare Business

Thailand actively encourages foreign investments; however, foreign investors must comply with the regulatory framework designed to safeguard national interests. This guideline provides an overview of the principle legal considerations for foreigners seeking to establish or operate a business in Thailand. It addresses restrictions and exemptions under the Foreign Business Act, capital requirements, forms of business organizations, land ownership rules, work permits, and the regulatory framework specific to healthcare sector.

The Foreign Business Act is not intended as a barrier to foreign investments. Rather, it provides a regulatory structure that governs how foreign investors may participate in the Thai market while preserving national interests. The law functions as a protective measure to ensure that critical areas of the economy remain under Thai influence, while also promoting fair competition and preventing market monopolization. By understanding legal requirements, foreign investors can better position themselves to take advantage of Thailand's business opportunities while mitigating regulatory risks and ensuring compliance.

#### Foreign Business Act

The Foreign Business Act, B.E. 2542 (1999) (“FBA”) is the cornerstone of Thailand's regulatory regime for foreign investors. The FBA regulates specific business activities in Thailand that foreigners may compete with Thai entrepreneurs. These business activities are divided into three lists; each subject to different restrictions for foreigners—unless the foreign investor is granted a Foreign Business License (“FBL”) or a Foreign Business Certificate (“FBC”).

#### Who is a “Foreigner” under the FBA

The FBA defines “foreigners” as individuals who do not possess Thai nationality. Juristic entities are considered “foreign” if at least half of the share capital is owned by foreign individuals or juristic entities.<sup>1</sup>

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<sup>1</sup>[Foreign Business Act, B.E. 2542 \(1999\)](#)

### Nominee Arrangements

Under the FBA, the use of nominee arrangements is strictly prohibited, where Thai nationals hold shares on behalf of foreigners in a way that enables them to control and operate restricted businesses reserved for Thai nationals. Foreign investors and Thai individuals acting as nominees may be subjected to severe penalties for noncompliance, including imprisonment for a term not exceeding three years, a fine of THB 100,000 up to THB 1,000,000, or both. In addition, a Thai court may order the violator to cease its operations, and continued noncompliance with such order may result in a daily fine of THB 10,000 and THB 50,000.<sup>2</sup>

### Restricted Businesses under the FBA

The FBA restricts the rights of foreigners to engage in certain business activities in Thailand by dividing restricted business into three lists in the annex of the FBA. Business activities in List 1 are strictly prohibited to foreigners and cannot be permitted under any circumstance. For business activities under List 2, foreigners must obtain permission from the Ministry of Commerce with the approval of the Cabinet. For business activities under List 3, permission is required from the Director-General of the Department of Business Development, the Ministry of Commerce, with the approval of the Foreign Business Committee.

### The List of Restricted Business

List 1 <sup>3</sup>	List 2	List 3 <sup>4</sup>
Businesses <i>stricto sensu</i> not permissible to foreigners by special reason  1. The Press, radio broadcasting station or radio and television station business.  2. Rice farming, plantation or crop growing  3. Livestock farming	Businesses related to national safety or security or having impacts on arts, culture, traditions, customs and folklore handicrafts or natural resources and the environment  <b>Chapter 1: Businesses related to National Safety or Security</b>  1. Production, distribution and maintenance of:  a. firearms, ammunition, gun powders and explosives;	Businesses in respect of which Thai nationals are not ready to compete with foreigners  1. Rice milling and production of flour from rice and economic plants  2. Fishery only in respect of the hatching and raising of aquatic animals  3. Forestry from a grown forest

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<sup>2</sup> [Foreign Business Act, B.E. 2542 \(1999\)](#)

<sup>3</sup> [Foreign Business Act B.E. 2542 \(1999\)](#)

<sup>4</sup> [Foreign Business Act B.E. 2542 \(1999\)](#)

List 1 <sup>3</sup>	List 2	List 3 <sup>4</sup>
4. Forestry and timber processing from a natural forest 5. Fishery, only in respect of the catchment of aquatic animals in Thai waters and specific economic zones of Thailand 6. Extraction of Thai medicinal herbs 7. Trading and auction sale of antique objects of Thailand or objects of historical value of the country 8. Making or casting Buddha Images and monk alms-bowls 9. Land trading.	b. components of firearms, ammunition and explosives; c. armaments, ships, aircraft or vehicles for military use; d. equipment or components of all types of war materials 2. Domestic transportation by land, water or air, including domestic aviation <b>Chapter 2: Businesses Having Impacts on Arts, Culture, Traditions, Customs and Folklore Handicrafts</b> 1. Trading of antiques or artistic objects that are artistic works or handicrafts of Thailand 2. Production of wood carvings 3. Silkworm raising, production of Thai silk yarn, weaving of Thai silk or printing of Thai silk patterns 4. Production of Thai musical instruments 5. Production of goldware, silverware, nielloware, bronzeware or lacquerware 6. Production of crockery or porcelains representing Thai arts and culture <b>Chapter 3: Businesses Having Impacts on Natural Resources or the Environment</b>	4. Production of plywood, veneer wood, chipboards or hardboards 5. Production of lime 6. Provision of accounting services 7. Provision of legal services 8. Provision of architectural services 9. Provision of engineering services 10. Construction, with the exception of a. Construction of structures for delivery of infrastructure public services in the sphere of public utilities or transportation requiring the use of special apparatuses, machines, technology or expertise, with the minimum capital of five hundred million Baht or upwards from foreigners; b. Construction of other types as prescribed in the Ministerial Regulation 11. Brokerage or agency businesses, with the exception of:

List 1 <sup>3</sup>	List 2	List 3 <sup>4</sup>
	<ol style="list-style-type: none"> <li>1. Production of sugar from sugar cane</li> <li>2. Salt farming, including non-sea salt farming</li> <li>3. Production of rock salt</li> <li>4. Mining, including rock blasting or rock crushing</li> <li>5. Timber processing for production of furniture and utensils.</li> </ol>	<ol style="list-style-type: none"> <li>a. being a broker or an agent in the sale or purchase of securities or in services related to futures trading of agricultural commodities or financing instruments or securities;</li> <li>b. being a broker or an agent in the sale, purchase or procurement of goods or services necessary for the production or the provision of services amongst affiliated enterprises;</li> <li>c. being a broker or an agent in the sale or purchase, procurement, distribution or acquisition of domestic and foreign markets for the distribution of domestically manufactured or imported goods, which is in character the operation of international trade, with the minimum capital of one hundred million Baht</li> </ol>



List 1 <sup>3</sup>	List 2	List 3 <sup>4</sup>
		<p>or upwards from foreigners</p> <p>d. being a broker or an agent of other types as prescribed in the Ministerial Regulation</p> <p>12. Sale by auction, with the exception of:</p> <p>a. a sale by auction which, in character, involves international bidding of items other than antiques, objects of antiquity or artistic objects that are artistic works or handicrafts or objects of antiquity of Thailand or of historical value of the country;</p> <p>b. sales by auction of other types as prescribed in the Ministerial Regulation</p> <p>20</p> <p>13. Internal trade related to traditional agricultural products or produce not yet prohibited by law, except agricultural futures trading in the Agricultural Futures Exchange of Thailand without delivery or taking delivery of</p>

List 1 <sup>3</sup>	List 2	List 3 <sup>4</sup>
		<p>agricultural commodities within the country</p> <p>14. Retail sale of goods of all types with the total minimum capital in the amount lower than one hundred million Baht or with the minimum capital of each store in the amount lower than twenty million Baht</p> <p>15. Wholesale of all types with the minimum capital of each store in the amount lower than one hundred million Baht</p> <p>16. Advertising business</p> <p>17. Hotel business, with the exception of the hotel management service</p> <p>18. Guided touring</p> <p>19. Sale of food and beverages</p> <p>20. Cultivation, propagation or development of plant varieties</p> <p>21. Other service businesses, with the exception of service businesses as prescribed in the Ministerial Regulation</p>

### Exemptions

#### Exemption of an FBL

Foreigners seeking to operate businesses listed under List 2 and List 3 of the FBA may, in certain circumstances, be exempted from the requirement to obtain an FBL. They may apply for an FBC with the Director-General

of the Department of Business Development, Ministry of Commerce (“DBD”)<sup>5</sup> if they qualify under the following exemptions:

1. Treaty or bilateral agreements exemptions, such as the Treaty of Amity and Economic Relations between the United States and Thailand
2. Investment promotion exemptions granted by the Board of Investment (the “BOI”) or the Industrial Estate Authority of Thailand (the “IEAT”)

#### **Exemptions of Services Not Requiring an FBL**

The Ministry of Commerce issued the Ministerial Regulations Prescribing Service Businesses Which Do Not Require a Foreign Business License B.E. 2556 (2013)<sup>6</sup> (as amended), to exempt certain service businesses under List 3 of the FBA from the requirement to obtain an FBL in order to operate businesses in Thailand. These exempt services are divided into 12 categories:

##### **Category 1 Securities business and other businesses under the Securities and Exchange Act**

- (a) Securities dealing/trading
- (b) Investment advisory services
- (c) Securities underwriting/distribution
- (d) Securities borrowing and lending
- (e) Mutual fund management
- (f) Private fund management
- (g) Venture capital management
- (h) Securities financing (credit for securities business)
- (i) Financial advisory services
- (j) Registrar services for securities
- (k) Custody services for clients’ assets of securities companies or clients of derivatives business operators
- (l) Custodian of private funds
- (m) Trustee of mutual funds

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<sup>5</sup> [Foreign Business Act, B.E. 2542 \(1999\)](#)

<sup>6</sup> [Ministerial Regulations Prescribing Service Businesses Which Do Not Require a Foreign Business License B.E. 2556 \(2013\)](#)

- (n) Bondholders' representative

**Category 2 Derivatives business under the Derivatives Act**

- (a) Derivatives dealer
- (b) Derivatives advisor
- (c) Derivatives fund manager

**Category 3 Trustee business under the Trust for Transactions in Capital Market Act**

**Category 4 Financial institution business and other businesses under the Financial Institution Business Act**

- (a) Commercial banking business
- (b) Representative office services of a bank
- (c) Shariah Banking Services
- (d) Banking agent
- (e) Escrow Agent
- (f) Private Repo
- (g) Acting as an agent for receiving applications and collecting insurance premiums or service fees for export insurance and credit guarantee services for customers.
- (h) Insourcing (Providing financial business services for a financial institution, a company which is in a group of financial businesses, the Bank of Thailand, and government agencies)
- (i) Leasing out real estate
- (j) Debtors Purchasing / Transferring business
- (k) Cash management services
- (l) Services relating to providing documentation for client business
- (m) Acting as an agent for collecting payments or accepting requests
- (n) Hire-purchase and leasing services

**Category 5 Life insurance business under the Life Insurance Act**

**Category 6 Non-life insurance business under the Non-Life Insurance Act**

**Category 7 Asset management business under the Asset Management Company Act**

**Category 8 Representative office services of a foreign juristic person in international trade business under the Regulations of the Office of the Prime Minister Concerning the Establishment of the Visa and Work Permit Center B.E. 2540 (1997)**



Category 9 Regional office services of a foreign juristic person in international trade business under the Regulations of the Office of the Prime Minister Concerning the Establishment of the Visa and Work Permit Center B.E. 2540 (1997)

Category 10 Service businesses having a government agency, under the Budgeting Procedures Act, as a contractual party

Category 11 Service businesses having a state enterprise, under the Budgeting Procedures Act, as a contractual party

Category 12 Service businesses providing domestic lending, office space rental with public utilities, and advisory services limited to management, marketing, human resources, and information technology, conducted between juristic persons having any of the following relationships:

- (a) Shareholders or partners holding more than half of the total number of shares or partnership interests in one juristic person also hold more than half of the total number of shares or partnership interests in another juristic person.
- (b) A shareholder or partner holding at least 25% of the capital of one juristic person also holds at least 25% of the capital of another juristic person.
- (c) One juristic person holds at least 25% of the capital of another juristic person.
- (d) Directors or managing partners constituting more than half of the total number of directors or managing partners in one juristic person are also directors or managing partners constituting more than half of the total number in another juristic person.

Although these service businesses are exempt from the requirement to obtain an FBL, foreigners must still obtain any specific licenses required under other governing laws.

#### **Minimum Capital**

Foreign entities that intend to operate a business in Thailand that are not subject to the requirement of obtaining an FBL must comply with the capital requirements of THB 2 million. For foreign entities intending to operate a restricted business that requires an FBL, a minimum investment of THB 3 million is mandated<sup>7</sup>. This capital must be transferred into Thailand over a period of three years, starting with 25% within the first three months, and at least 50% must be transferred within the first year, and the remaining 25% transferred in subsequent annual installments.<sup>8</sup>

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<sup>7</sup> [Foreign Business Act, B.E. 2542 \(1999\)](#)

<sup>8</sup> [Ministerial Regulation Prescribing Minimum Capital and Period for Remittance of Minimum Capital into Thailand, B.E. 2562](#)

## Owning Assets in Thailand

In general, foreign individuals and entities are prohibited from owning land in Thailand, according to the Land Code. Therefore, foreigners cannot obtain outright ownership over land, houses or buildings in Thailand. However, companies with foreign ownership of less than 49% are not subject to the land ownership restriction. Certain exemptions are allowed. For instance, a foreign entity may be permitted to own land if it has been granted investment promotions by the BOI, or permission for land ownership within an industrial estate by IEAT.

## Forms of Business Organization

### **1. Private Limited Company**

Private limited company is a preferred choice of business organization in Thailand, governed by The Civil and Commercial Code of Thailand (the “CCC”). Private limited company is subject to minimum capital requirement under the FBA. The registered capital of a private limited company is divided into shares of equal value, with the minimum par value of THB 5 per share and each share must be at least 25% paid-up. The shareholders' liability is limited to the amount unpaid on the shares owned by them.

### **Procedure in setting up a limited company**

Under the CCC<sup>9</sup>, an incorporation of a limited company consists of two parts; (1) a registration of the Memorandum of Association (the “MOA”); and (2) a registration of an incorporation of a private limited company with the DBD which can be simultaneously completed within one business day. The procedural steps are as follows:

1. Two or more promoters reserve the private limited company's name via the automatic name reservation system of the DBD<sup>10</sup>.
2. Preparation of the MOA
3. Subscription of shares
4. Convening of the statutory meeting
5. Promoters transfer all responsibilities and affairs to the Board of Directors
6. Payment of shares

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<sup>9</sup> [Civil and Commercial Code, Book III, Title XXII, Partnerships and Companies](#)

<sup>10</sup> <https://reserve.dbd.go.th/>

## 7. Registration of a private limited company with the DBD

### 2. Branch Office

A foreign entity can establish a branch office in Thailand, which is deemed the same entity as the foreign head office. A foreign entity has no obligation to register its branch office since there is no regulation addressing the registration requirement.

A branch office can generate income and is consequently subject to the FBA. Under the FBA, a branch office could be obligated to apply for an FBL prior to operating the business if such business is restricted under the FBA.

To establish a branch office, a foreign entity must comply with capital requirements, with a minimum investment of THB 3 million. This capital must be transferred into Thailand over a period of three years, starting with 25% within the first three months from the FBL approval, and at least 50% must be transferred within the first year, followed by additional 25% tranches in each subsequent year.<sup>11</sup>

Since a branch office is considered the same legal entity as its foreign head office, the head office is liable for obligations and liabilities incurred by the branch office in Thailand.

A branch office is also subject to Corporate Income Tax ("CIT") since it is considered an entity incorporated under foreign laws and carrying on business in other places including Thailand, it shall pay tax on the net profits from the business carried on in Thailand.

### 3. Representative Office

A representative office is a form of business organization that a foreign entity may establish in Thailand solely for non-income generating purposes. The primary role of a representative office is to support its head office's operation without directly engaging in income-generating activities.

Although the operation of a representative office is categorized as services under the FBA, an FBL is no longer required under the latest amended regulation<sup>12</sup>. However, a foreign entity must notify DBD of the establishment of

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<sup>11</sup> [Ministerial Regulation Prescribing Minimum Capital and Period for Remittance of Minimum Capital into Thailand, B.E. 2562](#)

<sup>12</sup> [Ministerial Regulation Prescribing Service Businesses Which Do Not Require a Foreign Business License \(No. 3\) B.E. 2560](#)

a representative office to obtain a juristic person identification number<sup>13</sup> and must also notify the location where their accounting records and supporting documents are maintained.<sup>14</sup>

The operations of a representative office are restricted to specific supportive functions as follows:<sup>15</sup>

- Sourcing of goods and services for the head office
- Inspecting and controlling the quality and quantity of products in Thailand
- Providing advice to agents or customers regarding the head office's products
- Distributing information about the new head office's products or services
- Reporting business trends in Thailand to the head office

A representative office is not allowed to accept purchase orders, make sales, or negotiate business deals and the operating expenses can be solely funded by the foreign head office. Generally, it is not subject to CIT, except for interest income from remaining funds received from the head office.<sup>16</sup>

To establish a representative office, a foreign entity must comply with capital requirements, with a minimum investment of THB 2 million. This capital must be transferred into Thailand over a period of three years, starting with 25% within the first three months from the date of commencement of business operation, and at least 50% must be transferred within the first year, followed by additional 25% tranches in each subsequent year.<sup>17</sup>

Provided that a representative office conducted activities beyond its permitted scope, such as purchasing or selling goods on behalf of the head office, it must obtain a Foreign Business License if such activities are restricted

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<sup>13</sup> [Announcement of the Department of Business Development on the Notification Request for a Corporate Identification Number for Foreign-Established Juristic Entities Conducting Business in Thailand, Which Are Not Listed in the Schedule to the Alien Business Act B.E. 2542, B.E. 2564](#)

<sup>14</sup> [Announcement of the Department of Business Development on Guidelines for Compliance with Accounting Law for Foreign-Established Juristic Entities Conducting Business in Thailand, B.E. 2559](#)

<sup>15</sup> [Regulation of the Office of the Prime Minister on the Establishment of the Visa and Work Permit Service Center \(No. 3\), B.E. 2544](#)

<sup>16</sup> [DBD Guidance on the Scope of Service Business as a Representative Office](#)

<sup>17</sup> [Ministerial Regulation Prescribing Minimum Capital and Period for Remittance of Minimum Capital into Thailand, B.E. 2562](#)



under the FBA<sup>18</sup> and this could also lead it to be considered carrying on business in Thailand which would become liable for CIT.

#### 4. Regional Office

A regional office refers to an office established by a foreign entity in a country other than the jurisdiction of its head office, and it does not require legal entity registration in the host country. Its operational purpose is to provide the following support services on behalf of the head office:<sup>19</sup>

- Coordination and supervision of branches or affiliated companies located in the same region
- Providing consulting and managerial services
- Providing training and development of personnel
- Providing financial management
- Marketing control and sales promotion planning
- Product development
- Research and development

A regional office may not engage in income-generating activities from the aforementioned services, nor may it accept purchase orders, make sales offers, or engage in business negotiations with individuals or legal entities in the host country. All operational expenses are fully funded by the head office.

Although the operation of a regional office is categorized as services under the FBA, obtaining an FBL is no longer required due to the latest amended regulation<sup>20</sup>. However, a foreign entity still has an obligation to notify DBD of the establishment of a regional office to obtain a juristic person identification number<sup>21</sup> and is required to notify the location where their accounting records and supporting documents are kept.<sup>22</sup>

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<sup>18</sup> [DBD Ruling issued in January 2018](#)

<sup>19</sup> [Regulation of the Office of the Prime Minister on the Establishment of the Visa and Work Permit Service Center \(No. 3\), B.E. 2544](#)

<sup>20</sup> [Ministerial Regulation Prescribing Service Businesses Which Do Not Require a Foreign Business License \(No. 3\) B.E. 2560](#)

<sup>21</sup> [Announcement of the Department of Business Development on the Notification Request for a Corporate Identification Number for Foreign-Established Juristic Entities Conducting Business in Thailand, Which Are Not Listed in the Schedule to the Alien Business Act B.E. 2542, B.E. 2564](#)

<sup>22</sup> [Announcement of the Department of Business Development on Guidelines for Compliance with Accounting Law for Foreign-Established Juristic Entities Conducting Business in Thailand, B.E. 2559](#)

To establish a regional office in Thailand, a foreign entity needs to ensure that a regional office has the following characteristics:<sup>23</sup>

- Have branch offices or affiliated companies located within the Asia region
- Does not generate income from its services
- Cannot accept purchase orders, make sales offers, or engage in business negotiations with individuals or legal entities in the host country
- Operational expenses must be funded solely by the head office
- Not subject to CIT, except for interest income from remaining funds received from the head office

A foreign entity establishing a regional office must also comply with capital requirements, with a minimum investment of THB 2 million. This capital must be transferred into Thailand over a period of three years, starting with 25% within the first three months from the date of commencement of business operation, and at least 50% must be transferred within the first year, followed by additional 25% tranches in each subsequent year.<sup>24</sup>

In case a regional office conducted activities beyond its permitted scope, it must obtain an FBL if such activities are restricted under the FBA<sup>25</sup>. This could also lead it to be considered carrying on business in Thailand which would become liable for CIT.

### Working as Expats in Thailand

Foreign individuals must comply with both immigration laws and the Foreigners' Working Management laws, which regulate their entry, residence, and employment in Thailand in order to obtain a permission to work in Thailand.

### Visa

Under immigration law, foreigners who wish to work in Thailand must first obtain temporary entry into Thailand through a Non-Immigrant Category "B" visa (Business Visa), which then enables them to apply for a work permit. This visa initially permits a stay of up to 90 days and such person may request an extension of stay of up to one

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<sup>23</sup> [DBD Guidance on the Scope of Service Business as a Representative Office](#)

<sup>24</sup> [Ministerial Regulation Prescribing Minimum Capital and Period for Remittance of Minimum Capital into Thailand, B.E. 2562](#)

<sup>25</sup> [DBD Ruling issued in January 2020](#)

year from the date of first entry into Thailand from the Immigration Bureau.<sup>26</sup> Nevertheless, foreign individuals staying in Thailand for longer than 90 days are required to report their place of residence to the Immigration Bureau every 90 days.

In addition to the Non-Immigrant Category “B” visa, Thailand also offers special visa types to attract skilled professionals and investors who wish to work or conduct business in Thailand. For instance, the SMART Visa<sup>27</sup> is designed to attract highly skilled professionals, investors, executives, and startup entrepreneurs in targeted industries, allowing them to work in Thailand with fewer administrative burdens and longer periods of stay. Foreign individuals who hold a SMART Visa are allowed to reside in Thailand for up to four years. If they are working in Thailand, the visa renewal period is limited to the length of their employment contract. Unlike Non-Immigrant Category “B” visa holders, SMART Visa holders are exempt from the requirement to obtain a work permit, and their reporting obligation is extended from every 90 days to once a year.

Another option is the Long-Term Resident (LTR) Visa<sup>28</sup> offers a 10-year renewable visa (five years for the first time and can be extended for another five years if requirements are met) aimed at attracting high-potential foreigners such as wealthy global citizens, wealthy pensioners, work-from-Thailand professionals, and highly skilled professionals, granting them greater flexibility to live and work in Thailand. In addition, the LTR Visa offers several exemptions and privileges, including an exemption from the requirement to hire four Thai employees per foreigner, an extended reporting period from every 90 days to once a year<sup>29</sup>, and a preferential personal income tax rate of 17% for highly skilled professionals.<sup>30</sup>

### **Work Permit**

The Emergency Decree on Foreigners’ Working Management B.E. 2560 governs the issuance of work permits, requiring all foreigners intending to work or conduct business activities in Thailand to obtain a work permit. However, certain occupations and professions are reserved exclusively for Thai nationals under the Emergency Decree on Foreigners’ Working Management B.E. 2560. These include, for example, wood carving, hand-weaving,

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<sup>26</sup> [Non-Immigrant Visa “B” - \(business and work\), Ministry of Foreign Affairs, Kingdom of Thailand](#)

<sup>27</sup> [Announcement of the Office of the Board of Investment No.Por.5/2568](#)

<sup>28</sup> [Announcement of the Office of the Board of Investment No.Por.3/2568](#)

<sup>29</sup> [Order of the Immigration Bureau No.150-2565](#)

<sup>30</sup> [Royal Decree issued under the Revenue Code No.743 \(TH\)](#)

brokerage or agency work, tour guiding, hairdressing, as well as professional fields such as accounting, law, architecture, and engineering.

The regulations of the Department of Employment and the Immigration Bureau further set quotas on work permits and a ratio requirement between Thai and foreign employees as follows:

Forms of Business Organization	Quota of work permits issued per investment size or business type <sup>31</sup>	Ratio of Thai employees to foreign employees <sup>32</sup>
Company incorporated under Thai Law	One foreigner per every THB 2 million of fully paid-up registered capital, up to a maximum of ten people.	Four Thai employees per foreigner
Branch Office	One foreigner per every THB 3 million of investment funds remitted from abroad, up to a maximum of ten people.	One Thai employee per foreigner
Representative Office	<ul style="list-style-type: none"> <li>Up to <b>five</b> foreigners are allowed for: <ol style="list-style-type: none"> <li>Sourcing of goods and services for the head office</li> <li>Inspecting and controlling the quality and quantity of products in Thailand</li> </ol> </li> <li>Up to <b>two</b> foreigners are allowed for: <ol style="list-style-type: none"> <li>Providing advice to agents or customers regarding the head office's products</li> <li>Distributing information about the new head office's products or services</li> <li>Reporting business trends in Thailand to the head office</li> </ol> </li> <li>If the head office has purchased goods worth no less than THB 100 million in the past year, the number of foreigners may be determined according to necessity and appropriateness.</li> </ul>	One Thai employee per foreigner
Regional Office	<ul style="list-style-type: none"> <li>Up to <b>five</b> foreigners</li> </ul>	One Thai employee per foreigner

<sup>31</sup> [Regulation of the Department of Employment on Criteria for Considering the Permission for Aliens to Work B.E. 2568](#)

<sup>32</sup> [Order of the Immigration Bureau No. 12/2568 Re: Permission for Aliens to Temporarily Stay in the Kingdom](#)



Forms of Business Organization	Quota of work permits issued per investment size or business type <sup>31</sup>	Ratio of Thai employees to foreign employees <sup>32</sup>
	<ul style="list-style-type: none"> <li>If a regional office has remitted no less than THB 10 million for expenses in Thailand during the past year, the number of foreigners may be determined based on necessity and appropriateness.</li> </ul>	

In certain cases, the law exempts foreign individuals from obtaining a work permit for work that is necessary, urgent, or of a specific short-term nature.<sup>33</sup> Examples include organizing meetings or seminars, testing machinery or mechanical equipment, as well as film shooting, where the work is to be completed within 15 days. Such work may be performed upon notifying the Director-General or an officer of the Department of Employment in writing.

Moreover, an entity that has received investment promotion from the BOI may be granted a waiver to bring skilled workers or experts into Thailand, even beyond the quotas or permitted periods of stay prescribed under immigration law.

#### Healthcare Facility, Drug, Medical Device, and Food (Food Supplement) Business in Thailand

In operating businesses related to healthcare service establishments, as well as businesses involving the manufacturing, importation, and distribution of health-related products such as medicines, medical devices, or dietary supplements in Thailand, the following laws and licenses apply:

	Regulatory Act	Required License	License / Permission for Advertising
Operating a healthcare facility business, such as aesthetic clinic or physical therapy center.	Medical Facilities Act B.E. 2541 (1998)	Medical Facility License <sup>34</sup>	Required <sup>35</sup>

<sup>33</sup> [Foreigners' Working Management Emergency Decree B.E. 2560](#)

<sup>34</sup> [Medical Facilities Act B.E. 2541 \(1998\)](#)

<sup>35</sup> [Medical Facilities Act B.E. 2541 \(1998\)](#)

	Regulatory Act	Required License	License / Permission for Advertising
Producing / Selling / Importing or ordering drug into Thailand	Drug Act B.E. 2510 (1967)	License concerning Modern / Traditional Drugs <sup>36</sup>	Required <sup>37</sup>
Manufacturing / Importing medical device	Medical Device Act B.E. 2551 (2008)	Establishment License for import / manufacturing medical devices <sup>38</sup>	Required <sup>39</sup>
Producing / Importing food for sale (Food supplements are classified as food products subject to prescribed quality or standards and are therefore regulated under the Food Act. <sup>40</sup> )	Food Act B.E. 2522 (1979)	License for produce / import food for sale <sup>41</sup>	Required <sup>42</sup>

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<sup>36</sup> [Drug Act B.E. 2510 \(1967\)](#)

<sup>37</sup> [Drug Act B.E. 2510 \(1967\)](#)

<sup>38</sup> [Medical Device Act B.E. 2551 \(2008\)](#)

<sup>39</sup> [Medical Device Act B.E. 2551 \(2008\)](#)

<sup>40</sup> [Notification of Ministry of Public Health \(No. 293\) B.E.2548 \(2005\) Re: Food Supplement](#)

<sup>41</sup> [Food Act B.E. 2522 \(1979\)](#)

<sup>42</sup> [Food Act B.E. 2522 \(1979\)](#)

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