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Thailand New Measures for Registration of Incorporation and Change of Legal Entities to Prevent and Suppress Unlawful Nominee Business Practices and Mule Bank Account Activities

The Central Partnership and Company Registration Office of the Department of Business Development ("**DBD**") has issued four Orders and two Notifications to prescribe rules, procedures, and supporting documents for the registration and amendment of partnerships and limited companies effective from 1st January 2026. These measures aim to prevent and suppress unlawful nominee business practices and mule bank account activities. We summarized their key details as follows:

1. **Order No. 2/2568 dated 1st December 2025**: For the registration of (1) a partnership or limited company in which a foreign partner/shareholder holds less than 50% of the total capital contribution/registered capital, or (2) a limited company with no foreign shareholders but with a foreign director who has the authority to sign documents binding the limited company, the applicant must submit bank statements issued by a bank covering the three-month period counted back from the capital contribution/share payment date ("**Bank Statements**") of each Thai partner or Thai shareholder. The Bank Statements must show withdrawals or transfers of funds corresponding to the amount of capital contributions or share capital and the date of payment. This Order repealed and replaced the requirement for a bank confirmation letter under the Central Partnership and Company Registration Office Order No. 205/2555 dated 22nd November 2012 (B.E. 2555).

2. **Order No. 3/2568 dated 15th December 2025**: For the registration of the incorporation or amendments of a partnership or limited company involving a partner, shareholder, or director whose name appears on the Anti-Money Laundering Office ("**AMLO**") list (as notified to the DBD by the Anti Online Scam Operation Centre ("**AOC**")) as being linked to a predicate offence or as the owner of a bank deposit account used in a predicate offence (sometimes referred to as "HR-03"), (1) such person must appear in person before the DBD registrar prior to acceptance of the filing for identity verification and present an unexpired identification document; and (2) the applicant must submit supporting documents as specified in the Order, including: (a) for incorporation (establishment) filings, evidence of the registered head office address (i.e., a consent letter for the use of the registered head office ("**Consent Letter**"), and presentation of the original plus submission of a copy of the documents evidencing the right to use the head office premises ("**Right to Use Premises Evidence**")), and the Bank Statements issued by a bank for the three-month period counted back from the relevant capital contribution/share payment date, showing withdrawals or transfers corresponding to the amount and date of payment (for partnerships: of the relevant partner; and for limited companies: from the account used for the share payment of the relevant shareholder); and (b) for a partnership amendment adding a new partner, either such Bank Statements (of the new partner) or a copy of the amended partnership agreement (where the existing partner transfers the partnership interest/capital contribution to the new partner). For a limited company amendment appointing a new director, the Order requires only the new director's personal appearance/ID verification (no Bank Statements or head-office evidence is prescribed for that item).

3. **Order No. 4/2568 dated 15th December 2025**: For the registration of the incorporation or amendments to the registered office address, the registrar must verify the head office address details to ensure consistency with civil registration records for every filing. Where the registrar finds that the registered head office address stated in the application is the same as that of five or more partnerships or limited companies already registered, the registrar shall notify the applicant to submit (1) a Consent Letter; and (2) a copy of the Right to Use Premises Evidence as supporting documents for the registration application.

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4. **Order No. 5/2568 dated 15th December 2025:** The requirements under Order No. 5/2568 are similar to those under Order No. 3/2568, but apply to State Welfare Card holders. A partner, shareholder, or director of a partnership or limited company who holds a State Welfare Card must appear in person before a DBD registrar. The registration applicant must submit supporting documents, including the Bank Statements, the Consent Letter, the Right to Use Premises Evidence, and a copy of the amended partnership agreement, as specified in the Order.

5. **Notification re: Authorized Persons Who May Witness Signatures for Partnership and Company Registration, dated 15th December 2025:** The following persons are authorized to witness the applicant's signature (i.e., the applicant may sign in their presence) pursuant to Clause 6(1)(C) of the Ministerial Regulation on the Establishment of the Partnership and Company Registration Office, the Appointment of Registrars, and the Rules and Procedures for Registration of Partnerships and Limited Companies B.E. 2549 (2006) ("**Ministerial Regulation**"):
   (1) Certified Public Accountants;
   (2) Accountants who are members of or registered with the Federation of Accounting Professions;
   (3) Heads, managing partners, or directors of certified quality accounting firms; and
   (4) Licensed Business Security Enforcers under the Business Security law.

6. **Notification re: Criteria and Procedures for Registration and Identity Verification of Authorized Signature Witnesses for Partnership and Company Registration, dated 15th December 2025:** The authorized signature witnesses specified in the Notification under No. 5 and the Ministerial Regulation are required to register and update their information through the DBD Biz Regist (digital legal entity registration) system.

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