

Thailand consults on draft principles for a risk-based AI law

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Thailand Moves Forward with AI Governance Framework

Thailand is moving toward a more structured and ethical approach to artificial intelligence ("AI") with the release of its first (Draft) Principles of the Artificial Intelligence Law ("Draft Principles") for public consultation. Developed by the Ministry of Digital Economy and Society and the Electronic Transactions Development Agency (ETDA), the Draft Principles lays the foundation for how AI should be governed in Thailand, particularly with respect to systems that carry significant or hard-to-predict risks. The main goal is to strike a balance between promoting innovation and protecting the public interest. One of the most notable features of the Draft Principles is its risk-based framework. The Draft Principles, if passed in its current form, will not immediately specify a list of prohibited-risk or high-risk AI systems. Instead, it will establish a framework that empowers the authority responsible for enforcement, along with sectoral regulators, to engage in a consultative process to clearly identify and define cases of prohibited or high-risk AI. For prohibited-risk AI, once designated, individuals must not apply or use such systems. Violations will be subject to punitive fines. High-risk AI will be governed under a "duty of care" framework, established through a risk management approach. This aims to enhance legal clarity and reduce uncertainty-related costs in the event of disputes. The framework also creates shared authority among sectoral regulators to define specific requirements, which may vary based on the sensitivity or significance of issues in each sector. A joint consultation mechanism will ensure coherence and alignment across sectors in defining these details. High-risk AI service providers that are not established in Thailand will be required to appoint a legal representative. In addition, serious incidents involving AI systems must be reported to authorities. This approach echoes emerging standards in the EU and globally. The Draft Principles also introduces legal presumptions, those who comply with the law may receive certain protections, while those who fail to comply could face legal disadvantages if something goes wrong. However, this element remains under consideration and is being compared with alternative legal enforcement mechanisms. Beyond regulatory obligations, the Draft Principles also supports innovation. It provides exceptions for the use of copyrighted materials in accordance with the principles of Text and Data Mining (TDM) to facilitate research and innovation. It also proposes the establishment of a sandbox to clearly define responsibilities and allow the use of previously collected personal data, beyond its original purpose, for AI development or testing, provided such use aligns with the objectives and conditions specified in the applicable criteria. Additionally, the Draft Principles designates the AI Governance Clinic (AIGC) to provide operational and technical support for the implementation of the Draft Principles, thereby enhancing the effectiveness of policy execution. With the end of the public consultation on 24 June 2025, the Draft Principles are now entering the review and synthesis stage. While still in its early days, the Draft Principles represents a promising step, one that seeks to balance innovation with caution, and flexibility with fundamental rights.

Expanded List of Electronic Waste Items Prohibited for Import

Thailand has expanded its list of electronic waste items which are prohibited for import, to be consistent with List A of Annex VIII of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, and to align the custom tariff codes specified in the list of prohibited items with the Harmonised System 2022 (HS 2022) of the World Customs Organisation (WCO). On 24 June 2025, the Notification of the Ministry of Commerce on Banning the Import of Electronic Waste into the Kingdom B.E. 2568 (2025) ("Notification") came into effect and repealed the Notification of the Ministry of Commerce on Banning the Import of Electronic Waste into the Kingdom B.E. 2563 (2020) ("Previous Notification") (which had been in effect since 15 September

2020). Pursuant to the Notification, “electronic waste” means “electrical and electronic equipment parts or scrap, excluding scrap from generators, consisting of the following components: i.e. capacitors and other batteries, switches that contain mercury as an operating element, glass fragments from cathode ray tubes and other activated medium, capacitors containing PCBs or contaminated with cadmium, mercury, lead, polychlorinated biphenyls which is chemical waste according to List 5.2, No. 2.18 of the Notification of the Ministry of Industry on the List of Hazardous Substances B.E. 2556 (2013) in accordance with the law on the hazardous substances “. Furthermore, the Notification has prohibited the import of electronic waste classified under the customs tariff headings 84 and 85, specifically with statistical code 899, which has been specified in the annex to such Notification. The Notification has expanded the list of electronic waste items prohibited for import into Thailand from the original 428 items specified under the Previous Notification to 463 items.

Major Changes to Tax Litigation in Thailand

On 27 May 2025, the Act on the Establishment of Tax Courts and Tax Cases Procedure (No. 3) B.E. 2568 (2025) (“Tax Court Act No. 3”) was published in the Royal Gazette. Tax Court Act No.3 marks a major shift in the country’s tax litigation landscape by providing tax courts with jurisdiction over certain criminal offences under tax-related laws, an area previously reserved for general courts. Tax Court Act No. 3 will take effect after 180 days from its publication date. Since the establishment of the tax courts in 1985, their jurisdiction has been limited largely to civil tax disputes. Criminal tax cases, including those involving alleged tax evasion or customs violations, have traditionally been handled by general criminal courts. Concerns have been raised regarding whether such courts possess the necessary expertise to handle complex tax matters, and whether outcomes in these cases have been consistent. Tax Court Act No. 3 aims to address these concerns by shifting criminal tax cases to specialist tax courts, with the goal of enhancing consistency, fairness, and technical precision in tax-related rulings. Tax Court Act No. 3 authorises tax courts to hear criminal cases under: the Revenue Code; customs laws; excise tax laws; and other laws as prescribed by Royal Decree. Additionally, certain cases may be excluded by Royal Decree and juvenile and family matters remain outside the tax courts’ jurisdiction. Businesses and individuals involved in tax disputes, especially those related to customs, excise or cross-border transactions, should carefully review the potential implications of these changes. The shift in jurisdiction could affect ongoing disputes and future litigation strategies.

Launch of Thailand Taxonomy Phase II

On 27 May 2025, the Thailand Taxonomy Board (“Board”) launched the Thailand Taxonomy Phase II (“Thailand Taxonomy”) which is the latest expansion of Thailand’s official sustainable finance classification system, designed to guide the country’s transition towards a low-carbon and environmentally sustainable economy. It builds on Phase 1, which was launched in 2023, and uses the ASEAN Taxonomy, as well as the EU Taxonomy and the Climate Bonds Taxonomy, as foundational references for its development. While Phase I focused on energy and transport sectors, Phase II broadens the classification to cover four additional high-emission sectors: (i) agriculture; (ii) construction and real estate; (iii) manufacturing; and (iv) waste management. The Board comprises agencies from both the public and private sectors as well as the financial sector, including, among others, the Department of Climate Change and Environment (DCCE), the Ministry of Natural Resources and Environment and representatives of Thailand’s Working Group on Sustainable Finance (WG-SF), which are the Bank of Thailand (BOT), the Securities and Exchange Commission (SEC), and the Stock Exchange of Thailand (SET), in collaboration with the Fiscal Policy Office (FPO) and the Office of Insurance Commission (OIC). The Thailand Taxonomy was also developed with the support of the International Finance Corporation (IFC), Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ), and the Asian Development Bank (ADB). The Thailand Taxonomy aligns with the national net-zero goal and follows the principles of “Do No Significant Harm” (DNSH) and “Minimum Social Safeguards” (MSS). The Thailand Taxonomy serves as a voluntary but critical reference tool for sustainable investments and project financing. The Thailand Taxonomy adopts a “traffic light” classification system, green, amber and red, to categorise economic activities based on their alignment with six specified objectives, including: (i) climate mitigation; (ii) adaptation; (iii) water sustainability; (iv) circular economy; (v) biodiversity; and (vi) pollution prevention.

Thailand Proposes Draft Solar Energy Promotion Act to Ease Rooftop Solar Installations

Thailand’s Department of Alternative Energy Development and Efficiency (“DEDE”) has recently proposed the Draft Solar Energy Promotion Act (“Draft Act”), aiming to streamline the installation and usage of solar energy systems for residential and business premises. The Draft Act underwent an online public hearing from 15 May to 30 May 2025. The Draft Act aims to significantly reduce regulatory hurdles for rooftop solar installations. It will

remove the requirement for prior permits from government agencies, although installations must still comply with technical standards and safety procedures set by DEDE with approval from the Ministry of Energy. The Draft Act also exempts such installations from compliance with several other regulatory laws, including the Energy Industry Act, the Factory Act, the Town Planning Act, the Building Control Act, and the Energy Development and Promotion Act. Under the proposed regime, owners of premises intending to install solar systems will be required to notify DEDE before installation and the installations must comply with prescribed safety standards. However, the detail as to the steps and requirement will be subject to a sub-regulation to be issued. The Draft Act also sets clear restrictions on the sale of electricity produced by rooftop solar systems. In general, electricity must be consumed on-site, with limited exceptions for sales to state utilities under approved conditions. Supply within the same premises may also be allowed under certain conditions. The Draft Act in its current form should benefit commercial and industrial building owners who wish to install solar photovoltaic (PV) systems for self-consumption. Additionally, it will benefit developers offering build-transfer-operate services. Despite positive feedback, the Draft Act still faced significant criticism following the public hearing. Concerns include the broad powers granted to the Minister of Energy, who may issue detailed regulations governing everything from installation to electricity trading, as well as the potential for unclear or overly complex technical requirements, which may undermine the intended simplification of the process. Given the likely amendments to the Draft Act, businesses and stakeholders are advised to closely monitor further legislative developments.

Thailand Expands Regulation to Offshore Digital Asset Operators

The Emergency Decree on Digital Asset Businesses B.E. 2561 (“Digital Asset Decree”) has recently been amended by the Emergency Decree on Digital Asset Businesses (No. 2) on 12 April 2025 to include section 26/1, which significantly expands the regulatory scope of Thai authorities over offshore digital asset service providers. Under section 26/1, any person operating a digital asset business outside Thailand may be deemed to be providing services to persons in Thailand if their operations exhibit any of the specified characteristics listed by the Securities and Exchange Commission of Thailand (“SEC”). As a result, such businesses could become subject to licensing and compliance obligations under Thai law, despite being incorporated and operated offshore. With the enactment of section 26/1, the law now explicitly identifies seven specific characteristics (e.g. use of Thai language, Thai domain name or branding, the service supports local currency and payment connectivity, etc.) which, if present, will result in the foreign operator being deemed to be providing services to persons in Thailand, and therefore subject to regulation and licensing. This shift from a discretion-based “solicitation” test to a more rule-based approach under section 26/1 provides increased legal certainty for offshore digital asset businesses. The expanded regulatory scope under section 26/1 is already being enforced. In June 2025, SEC announced that it had coordinated with the Ministry of Digital Economy and Society to block access to five unlicensed digital asset service providers operating from offshore. This enforcement marks the first prominent application of section 26/1 and shows SEC’s intention to exercise its extended jurisdiction over foreign platforms that actively engage with the Thai market, regardless of whether they have a physical presence in Thailand.

Draft Amendments to the Thai Securities and Exchange Act

The Ministry of Finance has submitted a draft amendment to the Securities and Exchange Act B.E. 2535 (1992) (“Draft SEC Act”). A summary of four key amendments is set out below. The first key amendment introduces provisions to support the full integration of electronic processes in the capital market, providing legal clarity and operational efficiency in a digitalised market environment. The key point of this digitalised market is the creation of a new Chapter 2/1 on Electronic Securities in the Draft SEC Act. Under this chapter, electronic securities are granted the same legal status as traditional paper-based securities and are enforceable under Thai law. Key provisions include requirements for content integrity, transfer and pledge mechanisms, investor identification and ownership record keeping. The second amendment aims to harmonise the supervision of securities business operators and derivative dealers. The Draft SEC Act introduces the aligning of regulatory requirements between these two sectors. The third amendment focuses on fee regulation, introducing express authority for the Securities and Exchange Commission (“SEC”) to impose related fees. The fourth amendment introduces a reclassification of certain violations from criminal offenses to civil administrative penalties. In severe cases, such as when an auditor intentionally misrepresents financial statements or acts with fraudulent intent, criminal sanctions will be applied, including imprisonment of up to ten years and significant monetary fines. However, less serious or procedural violations are now subject to regulatory fines. Additionally, the Draft SEC Act grants SEC officials investigative authority equivalent to that of police officers for specific categories of offenses. This includes the power to conduct inquiries, issue summonses and take statements. Empowering SEC in this manner will significantly enhance its ability to respond swiftly to capital market misconduct. To ensure more effective

enforcement of securities laws, the Draft SEC Act also introduces substantial enhancements to the investigative powers of SEC officers. Both the provisions on electronic securities and the provision granting investigative authority to SEC officials were submitted by the Ministry of Finance as part of a draft Royal Decree to amend the Securities and Exchange Act (No. ...), B.E., which was approved in principle by the Cabinet on 27 March 2025, and is currently under review by the Council of State. However, due to the urgency and importance of enabling digital capital market transactions, SEC has expressed its intention to extract and accelerate the implementation of the provisions on electronic securities by proposing a separate draft Act on the Amendment to the Securities and Exchange Act (No. ...), B.E. (Electronic Securities). This standalone legislative measure would allow the provisions to come into force earlier. On the other hand, the broader set of amendments in the Draft SEC Act are still in an ongoing process to be considered by the Cabinet and could possibly be effective at a later date.

Please note that whilst the information in this Update is correct to the best of our knowledge and belief at the time of writing, it is only intended to provide a general guide to the subject matter and should not be treated as a substitute for specific professional advice

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