

**Guidelines for Consideration of Business Status Concerning the Actual and Continuous Operation attached to the Order of the Immigration Bureau no.242/2566 dated 27 September 2023 in accordance with the criteria 2.1 A (4) and B (4)**

Consideration List	With /Yes	Without /No	Copy of documents
1. Business conducted in accordance with registered objectives			<ul style="list-style-type: none"> <li>- Business Registration Certificate certified by a registrar within the past six months</li> <li>- A form for submission of financial statement (Sor.Bor.Chor.3 Form or Sor.Bor.Chor.3/1 Form)</li> </ul>
2. Audited financial statements certified by a certified public account or tax auditor 3. Reports of a certified public accountant or audit reports of a tax auditor with unqualified opinions, or if there are any opinions, such opinions shall not be in relation to the ongoing concerns of the business operation.			<ul style="list-style-type: none"> <li>- Reports of a public certified accountant or audit reports of a tax auditor, as the case may be</li> </ul>
4. Transactions must be made for the assets, i.e. cash and deposits with financial institutions, trade receivables, inventories, other current assets as shown in the financial statements 5. Depreciation or impairment of assets under land, building, and equipment categories			<ul style="list-style-type: none"> <li>- Balance sheet, Notes to financial statement</li> </ul>
6. Transactions must be made for the liabilities, i.e. trade payables, loans, other current liabilities as shown in the financial statements			<ul style="list-style-type: none"> <li>- Balance sheet, Notes to financial statement</li> </ul>
7. Notes to financial statement must not specify “no business operation” or “dormant”			<ul style="list-style-type: none"> <li>- Profit and loss statement, Notes to financial statement</li> </ul>
8. Personal income tax returns must be filed monthly.			<ul style="list-style-type: none"> <li>- Withholding income tax return of employees (P.N.D.1 Form) for the last 3 months</li> </ul>