



BDO Tax Alert: Thailand Cabinet Approves Global Minimum Tax (GMT) Measures to Enable Exchange of GloBE Information through MAC Expansion and GloBE MCAA Participation

On 16 June 2026, Thailand's Cabinet approved key measures proposed by the Ministry of Finance to strengthen international cooperation and facilitate the exchange of Global Minimum Tax (GloBE) information for multinational enterprise (MNE) groups subject to the Global Minimum Tax (GMT). The approved measures include:

- Expanding the scope of taxes covered under the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAC) to include the Global Minimum Tax; and
- Approving Thailand's participation in the Multilateral Competent Authority Agreement on the Exchange of GloBE Information (GloBE MCAA).

Under the GloBE Rules, each Constituent Entity (CE) of an MNE group within the scope of Pillar Two is required to file a GloBE Information Return (GIR) with the tax authority in its jurisdiction of residence. In line with these requirements, Thailand enacted the Emergency Decree on Top-up Tax B.E. 2567 (2024) to implement the GloBE framework.

Accordingly, each CE located in Thailand and subject to the Top-up Tax is required to submit a GIR to the Thai Revenue Department (TRD). However, this filing obligation may be waived where the MNE group files a GIR in another jurisdiction that has an active exchange relationship with Thailand for the automatic exchange of GIR information.

Currently, the scope of taxes covered under the MAC is limited to income taxes. Therefore, Thailand must first expand this scope by amending Annex A to include the Global Minimum Tax before it can participate in the GloBE MCAA. Once this amendment is completed, Thailand will be in a position to sign the GloBE MCAA.

The first filings of the notification, GIR, and Top-up Tax return under the Emergency Decree are due in June 2027 for in-scope MNE groups with fiscal years commencing on 1 January 2025. The first exchange of GIR information with partner jurisdictions is expected to take place in December 2027.

Following Cabinet approval, the Minister of Foreign Affairs has been authorized to sign and submit the notification letter to the OECD Secretariat through diplomatic channels. In addition, the Ministry of Finance (through the Revenue Department) is authorized to make non-material amendments without further Cabinet approval, provided such changes do not affect Thailand's interests. The Minister of Finance, acting as Thailand's Competent Authority, will subsequently sign the GloBE MCAA.

BDO Insights:

Thailand's expansion of the MAC to cover the Global Minimum Tax and its participation in the GloBE MCAA mark an important step in implementing the OECD Pillar Two framework and enabling the effective exchange of GloBE Information. For in-scope MNE Groups, these measures are expected to reduce duplicative GloBE Information Return (GIR) filing obligations through centralized reporting, subject to the availability of qualifying exchange relationships. With the first reporting cycle approaching in 2027, early readiness and alignment of reporting positions will be essential to ensure compliance under Thailand's Top-up Tax regime.