

SECTION 9: LEGAL & TAX GUIDE FOR M&A

Chapter 1: Types of M&A

Types of M&A

1. Assets Acquisition
2. Share Purchase
3. Amalgamation (Merger)

CHAPTER 1

Types of M&A

Despite the ups and downs in Thailand business, Thailand has always been in the shortlist for investors who wish to boost their presence in Thailand market and to profit handsomely in the long run. A growing economy, a strategic location and relatively well built infrastructure are those competitive advantages of Thailand that naturally trigger a wave of mergers and acquisitions in Thailand. The value of M&A transactions in Thailand has been soaring over years, and it is still poised to rise to a record deal activity going forward.

This section is dedicated to the overview of legal and tax aspects of mergers & acquisitions (“M&As”) in Thailand. First, we introduce the types of M&A that are available under Thai law. Later, the process of M&A is outlined using a step by step approach detailing what to be taken in every step, in order to properly conceive and execute a successful M&A integration. At the end of this section, you will find a break down on critical issues written specifically for the perspective of a seller and the perspective of a buyer, including the tax planning strategy for the seller and the guidance for the buyer to make an informed a decision about the merger or the acquisition of the business.