Legal article

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Thai Company Certificate (Company Affidavit): What It Is, Where to Request It Online, How Long It Is Accepted, and How to Verify Directors' Authority

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> This article is general legal information, not a legal opinion on any specific matter. Each matter must be assessed on its own facts and evidence. The latest online version is at https://eksiamcorporatelaw.com/en/articles/company-certificate-thailand.html

Key points

- A company certificate is the registrar's certification of what the register states as of the date of issue. Any person may request one on payment of a fee; the right is not limited to directors or shareholders (Section 1020).
- The entries shown come from matters the law requires to be registered, in particular the names of the directors and the number or names of the directors who may sign to bind the company (Section 1111(5) and (6)).
- Once the registrar has published a summary of the entries in the Government Gazette, all persons are deemed to know the registered matters. A matter that has not yet been registered cannot be relied on by the company against third parties (Sections 1022 and 1023).

- Fees are prescribed by ministerial regulation. Department of Business Development (DBD) documents state 40 baht per item for a certificate, 200 baht per copy for a juristic person certificate in the e-Certificate service through banks plus the bank's service charge, and 50 baht per page for certified copies (Section 1020/1).
- An electronic certificate bears an electronic signature and can be verified by QR code or reference number. A court may not refuse to admit it merely because it is electronic data, and the same applies to its printout (Electronic Transactions Act, Section 11).
- The law sets no period of validity for a certificate. Any time limit is a condition of the recipient, such as the Revenue Department's document list, which requires a certificate issued no more than 3 months before the date of the application.
- A director who signs outside the authority conditions shown in the certificate does not bind the company unless the company ratifies the act or the case falls within agency by estoppel. A person who forges or uses a forged certificate commits the offense of forging an official document (CCC Sections 821 to 823 and 1167; Criminal Code Sections 265 and 268).

Laws referred to in this article

1. Civil and Commercial Code, Sections 1015 to 1023, Section 1111, Section 1157, and Sections 1166 to 1167, the company register, company certificates, and directors' authority

2. Civil and Commercial Code, Section 70 and Sections 821 to 823, representatives of juristic persons, agency by estoppel, and acts beyond authority

3. Electronic Transactions Act B.E. 2544 (2001), Section 11, admissibility of electronic certificates and their printouts

4. Criminal Code, Sections 264 to 268, and the Act Prescribing Offences Relating to Registered Partnerships, Limited Partnerships, Limited Companies, Associations and Foundations B.E. 2499 (1956), Sections 13 and 42, liability for forged documents and for failure to register

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Short answer

A Thai company certificate (also called a company affidavit) is a document issued by the registrar certifying what the company has registered as of the date of issue, such as its name, capital, address, directors, and the directors authorized to sign on its behalf. Section 1020 of the Civil and Commercial Code allows any person to request one on payment of a fee, and the law sets no period of validity for the document; how recent it must be is a condition set by whoever receives it.

What is a company certificate? The registrar's certification under Section 1020

A company certificate is a document issued by the Registrar of Partnerships and Companies to certify what the company has registered as of the date of issue. Its legal basis is Section 1020 of the Civil and Commercial Code, which allows any person, on payment of a fee, to inspect the documents kept by the registrar and to obtain a copy or the contents of any document together with a certification that it is correct.

A company certificate (in practice also called a juristic person certificate, and often referred to in English as a "company affidavit") is not a document the company issues itself, nor is it a document the law names directly. The statutory language on which it rests is in Section 1020, paragraph one, which provides that any person "is entitled to inspect the documents kept by the registrar, or to request a copy or the contents of any document together with a certification that it is correct."[1] A company certificate is therefore the "contents of a document" that the registrar summarizes from the register together with a certification that it is correct. The applicant need not be a director or shareholder, because the right under paragraph one belongs to "any person" who pays the fee.

Section 1020, paragraph two, deals separately with another type of document: the certificate of registration, which only "a person having an interest in the partnership or company" may request. Section 1111, final paragraph, requires the registration officer to prepare a certificate of registration and deliver one copy to the company when it is incorporated.[2] The certificate of registration proves that the company has been registered; the company certificate shows the state of the register on the date of the request, such as the current board and the signing authority. The two documents therefore answer different questions. A recipient who needs to

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know who can sign to bind the company today must use a company certificate issued close to the date of the transaction, not the certificate of registration issued when the company was formed.

A company's status as a holder of rights and duties derives from registration. Section 1015 provides that a company, "when registered in accordance with the provisions of this Title, is a juristic person distinct from the partners or shareholders"[2], and Section 1016 requires incorporation, amendment of registered particulars, and other registrations under Title XXII to be made at the Partnership and Company Registration Office where the head office is located or as announced by the Minister. The register is therefore the single place that records the existence of the company and every change to it, and the company certificate is a picture of that register as of the date of issue. Readers who are just setting up a company can read about the registration steps in our article How to Register a Limited Company in Thailand, and about the basics of a juristic person in What is a limited company in Thailand?.

A company certificate is a different document from the certificate of residence for tax purposes (Form Ror.Or. 22), which the Revenue Department issues for claiming benefits under double tax agreements. The latter certifies Thai tax-resident status; it does not certify the registered particulars of a juristic person. Readers who need the latter document can read the rules in หนังสือรับรอง ถิ่น ที่อยู่ ร.อ.22 กับ อนุสัญญา ภาษี ซ้อน (Thai) on eksiamtax.com, which covers tax matters specifically.

The registered particulars shown in the certificate and their source in Section 1111

The entries in a company certificate come from matters the law requires to be registered. Section 1111 of the Civil and Commercial Code lists items such as the number of shares, the amount paid up on the shares, the names of all directors, the number or names of the directors who may sign to bind the company, and the location of the head office. A change of directors must be registered within fourteen days under Section 1157.

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Section 1111, paragraph one, requires the directors to apply for registration of the company once the first payment on the shares has been made in full, and paragraph two lists eight items. The items with the greatest effect on third parties are item (5), "the names, occupations and addresses of all directors," and item (6), "if the directors are each to have power to manage the company's affairs individually, the powers of each director, stating which director has what power, together with the number or names of the directors who may sign to bind the company."[2] The wording of item (6) is the source of the field "directors authorized to sign on behalf of the company" in the certificate, which is usually written as a condition, for example two directors signing jointly and affixing the company seal.

The other entries in the certificate derive from the remaining items and from later registrations: the number of shares and the amount paid up per share under items (1) to (4), the location of the head office and all branches under item (8), and the registered capital, which comes from the memorandum of association. The meaning of registered capital and paid-up capital is explained in Registered capital of a Thai limited company. A practical point is that the certificate shows matters as registered; it does not show facts that have not yet been registered, such as a shareholders' resolution removing a director that has been passed but not yet filed for registration.

For this reason the law requires a company to register changes within a set period. Section 1157 provides that "when there is a change of directors, the company shall register it within fourteen days from the date of the change," and Section 13 of the Act Prescribing Offences Relating to Registered Partnerships, Limited Partnerships, Limited Companies, Associations and Foundations B.E. 2499 (1956) provides that a limited company that fails to register under Section 1157 "commits an administrative-fine offense and shall pay an administrative fine not exceeding twenty thousand baht."[3] The fourteen days are counted under Section 193/3, paragraph two, of the Civil and Commercial Code, under which "the first day of the period shall not be counted," and under Section 193/8, which moves the last day to the next working day when the last day falls on an officially announced or customary holiday.[3] The civil consequence of failing to register is in Section 1023, explained in the next section.

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The legal effect of registration on third parties under Sections 1022 and 1023

Registration affects third parties in two ways. Section 1022 of the Civil and Commercial Code deems all persons to know the registered matters once the registrar has published a summary of the entries in the Government Gazette. Section 1023 bars the company from relying, against third parties, on matters that must be registered but have not yet been registered, while third parties may rely on them.

Section 1021 requires the registrar to "prepare summaries of the registered particulars and send them for publication in the Government Gazette from time to time," and Section 1022 states the effect of publication: "all documents and particulars registered and referred to in the summary shall be deemed to be known to all persons, whether or not they have dealings with the partnership or company."[4] This wording creates a presumption of knowledge that applies to everyone. In practice, a person who contracts with a company after publication cannot claim to have been unaware of a registered limit on a director's authority, even if that person never requested a certificate.

Section 1023, paragraph one, works the other way. It provides that the company "cannot take advantage, against third persons, of any contract, document, or particulars required to be registered under this Title until they have been registered, but third persons may take advantage of them."[4] By way of illustration: a company resolves to remove a director but has not yet registered the change under Section 1157. In the meantime the former director still appears as an authorized director in the certificate and uses it to sign a contract with a counterparty acting in good faith. The company cannot raise the unregistered removal against the counterparty to deny that it is bound. The counterparty may choose to rely on the register, or to rely on the removal itself if that is to its advantage.

Section 1023 contains an exception in its final part, which provides that "the partners, shareholders, partnership or company that has received performance before registration is not bound to return it." Sections 1022 and 1023 must be read together. Section 1022 takes effect upon publication, while Section 1023 operates during the period before registration. The interval between registration and publication in the Government Gazette is a point on which the Code

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does not state the effect directly, and it is where German law provides a clearer grace period, as explained in the comparative law section. In practice, parties to high-value transactions therefore check the latest register data on the signing date instead of relying on a certificate issued several weeks earlier.

A company certificate thus carries evidential weight as to what the register stated on the date of issue, but it does not certify that those particulars are still current on the date of use, and it does not certify that the person presenting the document is the actual director. The consequence is that the recipient should always check at two levels: first, that the document was in fact issued by the registrar and when; second, that the person signing matches the names in the document. The section on verifying directors' authority below sets out the order of checks in detail.

Inspecting documents, obtaining copies, and requesting a certificate: channels and fees under Section 1020/1

A company certificate can be requested at a Partnership and Company Registration Office, through the DBD e-Service system, and at participating bank branches. Fees are prescribed by ministerial regulation under Section 1020/1 of the Civil and Commercial Code, which permits different rates for different forms of transaction. Department of Business Development documents state 40 baht per item for a certificate, and 200 baht per copy in the service through banks.

The power to prescribe fees was originally in Section 1018, which requires registration fees to be paid "in accordance with the rules laid down by the Minister," and in Section 1020, which refers to fees "as prescribed in ministerial regulations." The Civil and Commercial Code Amendment Act (No. 23) B.E. 2565 (2022) amended Section 1020/1, empowering the Minister to issue ministerial regulations "prescribing, reducing, or waiving the fees" under Sections 1018 and 1020, and paragraph two provides that "ministerial regulations under paragraph one may prescribe different fees according to the form of the transaction."[1] Paragraph two is the basis on which fees for electronic requests and for requests at a registration office may lawfully differ.

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The Department of Business Development documents we were able to check state the rates in two ways. The guide to incorporating a limited company states a fee of 40 baht per item for a certificate, 100 baht per copy for a certificate of registration, and 50 baht per page for certified copies of registration applications. The service document dated May 2026 (B.E. 2569) on electronic issuance of certificates and certified copies of juristic person documents through banks states that a juristic person certificate for a limited partnership, limited company, or public limited company carries a fee under the ministerial regulation of 200 baht per copy; certified copies of registration documents, financial statements, or shareholder lists cost 50 baht per page; and when the request is made through a bank, the bank charges an additional service fee of 150 baht per copy for a certificate, and for copies of documents 100 baht for the first five pages and 20 baht per page thereafter.[5] The units differ (per item and per copy), so the fee actually paid depends on the number of items certified and the channel used. The latter document states that 9 banks take part in the service, and that the bank prints the document and receipt after the Department sends it the file. These rates are those in force on the date of the documents and may change if the ministerial regulation changes.

The channel that does not require a visit to an office is the DBD e-Service system. The user manual for the electronic certificate and certified-copy service states that the system calculates the fee automatically; that payment can be made by Thai QR, credit or debit card, bank counter, internet banking, ATM, or interbank transfer; and that the document can be received as an electronic file, by EMS post, in person at a Department office, or through a bank. The manual also states that requests for juristic persons in the five southern border provinces receive a fee discount.[5] An applicant using the system need not be a director of the company, because the right under Section 1020, paragraph one, belongs to any person. A party checking a counterparty before contracting can therefore request the counterparty's certificate directly, without waiting for the counterparty to send one.

Requesting the document yourself is of greater evidential value than receiving a copy from the counterparty. A copy photographed and sent by the counterparty is only a copy of a document whose actual date of issue the recipient does not know and which may have been altered. A document the recipient obtains from the registrar comes directly from the source. The cost of requesting it is a fee in the hundreds of baht and a few minutes, which is very small compared

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with the value of the contract to be signed. This point returns in the law and economics section, which analyzes how the law allocates the cost of verification between the company and third parties.

Electronic company certificates and Section 11 of the Electronic Transactions Act

Electronic certificates issued by the Department of Business Development bear an electronic signature and can be verified by QR code, micro text, reference number, and watermark. Section 11 of the Electronic Transactions Act B.E. 2544 (2001) prohibits refusing to admit electronic data in evidence merely because it is electronic data, and the same applies to printouts.

The Department of Business Development's e-Certificate document explains that certificates issued through this system use an electronic signature (digital signature) and have four verification features: a QR code at the bottom right of the document, micro text that cannot be read when photocopied, a reference number that can be checked on the Department's website, and a watermark of the Department's emblem.[5] These features serve different purposes. The QR code and reference number link the document back to the issuer's database, while the micro text and watermark make photocopying or counterfeit printing detectable with the naked eye.

As to evidence, Section 11, paragraph one, of the Electronic Transactions Act B.E. 2544 (2001) provides: "The admission of electronic data as evidence in legal proceedings, whether in civil, criminal, or any other cases, shall not be refused merely because it is electronic data." Paragraph two requires the court, in weighing the evidence, to consider the reliability of the manner or method used to create, store, or communicate the data, the integrity and absence of alteration of the message, and the method used to identify the sender, and paragraph three provides that "paragraph one shall also apply to printouts of electronic data."[6] A printed electronic certificate is therefore admissible, and its weight depends on whether it can be traced back to the Department's electronic signature or reference number.

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As a practical matter, a recipient of an electronic certificate should receive the original file carrying the electronic signature, or check the reference number on the Department of Business Development website every time a printed copy is received, because paragraph two of Section 11 gives weight to "the integrity and absence of alteration of the message." A file converted into an image or reprinted several times loses the features that allow its integrity to be checked. Government agencies that still require applicants to attach a paper copy of the certificate can likewise check the reference number against the Department's database.

In criminal law, a certificate issued by the registrar is an official document. Section 1(8) of the Criminal Code defines an official document as "a document made or certified by an official in the course of duty, including copies of such documents certified by an official in the course of duty."[6] Copies certified by the registrar are therefore also official documents. This status determines the penalty for forgery, which is explained in the section on liability below.

How long a company certificate is accepted by agencies and banks: Section 1020 sets no period of validity

A company certificate has no statutory period of validity. Section 1020 of the Civil and Commercial Code has the registrar certify the contents of a document as of the date of issue, without setting an expiry date. How long it is accepted is a condition of each recipient, such as the Revenue Department's document list, which requires a copy of a certificate issued no more than three months before the date of the application.

A question business owners often search for is how many months a company certificate is valid for. The legal answer is that the provisions of Title XXII set no period of validity for a certificate. Section 1020, paragraph one, speaks only of a copy or the contents "together with a certification that it is correct."[1] That certification is correct as of the date of issue and continues to prove what the register stated on that date. What changes over time is the likelihood that a change has been registered after the date of issue. Recipients therefore set their own time limits according to the risk level of the transaction.

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An example that can be checked from an official source is the Revenue Department's list of "documents to be submitted for consideration," which covers applications such as approval as a gold-card exporter and confirmation of a deposit account for VAT refunds. Item 1 requires a "copy of the juristic person registration certificate from the Ministry of Commerce (issued no more than 3 months before the date of filing the application)."[7] The three-month period in this list is a condition of that type of application, not a period of validity for certificates in general. Other agencies and each bank set their own periods, and some set different periods for different types of transaction.

It follows that an applicant should check the recipient's document list every time and obtain a new certificate as close as possible to the submission date. Recipients that have not set a time limit should also adopt an internal standard, because a certificate issued before a change of directors is registered does not show the new board, and once the change has been published in the Government Gazette, Section 1022 deems the recipient to know the new particulars.[4] Relying on an old certificate therefore does not protect the recipient after publication. For high-value transactions, the safe approach is to obtain a new certificate on the same day as signing.

Verifying a director's signing authority from the certificate: Section 1167 and the law of agency

The authority of a director signing on behalf of a company is measured by the particulars registered under Section 1111(6) and is governed by the law of agency under Section 1167 of the Civil and Commercial Code. An act beyond authority does not bind the company under Section 823 unless the company ratifies it, or the company's conduct falls within agency by estoppel under Sections 821 and 822.

A company is a juristic person that cannot express its own will. Section 70 provides that "a juristic person must have one or more representatives ... the will of a juristic person is expressed through its representatives," and Section 1144 requires a limited company to have directors who "manage the company in accordance with its regulations, under the control of the general meeting of shareholders." Section 1167 provides that "the relations between the directors, the company, and third persons are governed by the provisions of this Code concerning agency."[8]

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Because Section 1167 applies the law of agency, verifying a director's authority is a matter of verifying the scope of an agent's authority, and the consequences of acts beyond authority follow Book III, Title XV.

Section 823 lays down the rule that "if an agent does any act without authority or outside the scope of his authority, it does not bind the principal unless the principal ratifies it," and if the principal does not ratify, the agent is personally liable to the third party unless the third party knew that the agent had no authority.[8] This rule has two exceptions that must be read together. The first is agency by estoppel under Section 821, which makes a person who holds out another as his agent, or knowingly allows another to hold himself out as his agent, liable to "a third person acting in good faith" as if that person were his agent. The second is Section 822, which applies where the agent exceeds his authority but "the conduct of the principal gives the third person reasonable grounds to believe that the act is within the scope of the agent's authority." Both exceptions protect only third parties acting in good faith, and Section 6 presumes that every person acts in good faith, so the burden of proving that a third party acted in bad faith falls on the company.

A further exception is found in Title XXII itself. Section 1166 provides that acts done by a director remain valid even if it is later discovered that "there was some defect in the appointment of that director" or that the director lacked the qualifications for the office: "such acts are valid."[8] This section protects acts done by a person who was appointed as director but whose appointment was defective; it does not extend a director's authority beyond the registered conditions. A director who signs alone when the certificate requires two directors to sign jointly therefore gains no benefit from Section 1166.

The order of checks our firm uses before a contract is signed in a company's name has five steps. First, request the certificate directly from the Department of Business Development's system as close as possible to the signing date. Second, read the full text of the authorized-director field, separating out the number of directors who must sign jointly, the directors' names, and any condition regarding the company seal. Third, check the signatory's identity card against the names in the certificate. Fourth, where the signatory is not an authorized director, require a power of attorney signed by the authorized directors in full accordance with the conditions, and

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where the transaction requires a meeting resolution, such as a sale of significant assets as required by the company's regulations, require a copy of the minutes. Fifth, keep all evidence of these checks with the contract, because this evidence is what proves the recipient's good faith if a dispute arises. Our firm's service for reviewing contracts and authority documents before signing is described on the page Corporate Legal Advisory Services.

Supreme Court judgments on the authority of persons signing for a company and the effect on legal rights

Supreme Court Judgments No. 3419-3420/2553 and No. 3616/2554 hold that a petition signed on behalf of a company by a person without authority is treated as not having been filed, that later ratification cannot cure it where the law sets a time limit, and that an agency's acceptance of a petition does not certify the signatory's authority. The exception for ratification under Section 823 therefore has limited scope.

Supreme Court Judgment No. 3419-3420/2553 was a house and land tax case under the former law. A petition for reconsideration of an assessment was signed by a person who had not been authorized in writing by the company. The Supreme Court held that the company could not ratify the act afterwards: "the case must therefore be treated as one in which the plaintiff did not file a petition for reconsideration of the assessment; the plaintiff therefore has no right to bring the action under Section 7(1) and Section 8."[9] The judgment shows an important limit of Section 823. Ratification can cure a defect of authority in ordinary contractual relations, but where the law requires a petition to be filed within a time limit, ratification after the time limit has passed does not give retroactive effect to the defective petition.

Supreme Court Judgment No. 3616/2554 goes a step further: the fact that a municipality accepted a petition for consideration and issued a decision does not certify that the signatory had authority to act, and the municipality may later raise the signatory's lack of authority in court.[9] The practical result of the two judgments is that the authority of a person signing for a juristic person must be checked against the certificate and the power of attorney at the very first stage of a filing, not when a lawsuit is about to be brought, because a defect at this stage

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usually does not show its effect until the case reaches court, by which time it can no longer be cured. The same principle applies to all applications to government agencies for which the law sets a time limit.

Supreme Court Judgment No. 7626/2568 shows another side of a representative's authority. In that case the company had three shareholders, and one of the directors who jointly acted for the company withdrew money from the company's deposit account and misappropriated it. The offense was committed against a juristic person, for which Section 5(3) of the Criminal Procedure Code provides that the representative of the juristic person brings the action; but where the offender is the authorized director himself, the Supreme Court held that a shareholder with a direct interest in the juristic person's business results is an injured person.[9] The judgment confirms that a name in the authorized-director field is no guarantee that the director will exercise that authority in the company's interest. Verifying authority from the certificate is only the first layer of risk management; internal controls over disbursements are another. Directors' liability in cases of this kind is explained in our article Criminal Liability of Company Directors in Thailand.

Liability for forged certificates or outdated information: Sections 265 and 268 of the Criminal Code

A person who forges a company certificate or alters its contents commits the offense of forging an official document under Section 265 of the Criminal Code. A person who uses or relies on a forged document commits an offense under Section 268, and a person who causes the registrar to record false information in the register commits an offense under Section 267. A company that fails to register a change of directors within fourteen days must pay an administrative fine not exceeding twenty thousand baht.

The core offense is Section 264, which defines forgery of a document to include "making a false document in whole or in part, adding to or deleting from the contents, or altering in any way a genuine document" in a manner likely to cause damage, done so that another person will believe it to be genuine. Where the forged document is an official document, Section 265 provides: "Whoever forges a document of title or an official document shall be punished with

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imprisonment of six months to five years and a fine of ten thousand to one hundred thousand baht."[10] Adding a person's name to the authorized-director field, deleting a condition regarding the company seal, or changing the date of issue on a certificate can therefore satisfy the elements of Section 265.

A person who uses a forged document commits a separate offense. Section 268, paragraph one, provides that whoever "uses or relies on a document resulting from an offense under Section 264, Section 265, Section 266, or Section 267" in a manner likely to cause damage shall be punished as provided in that section, and paragraph two provides that if the user is the forger, "punishment shall be imposed under this section for one count only."[10] A person who causes the registrar to record false information in the register, such as by submitting minutes of a meeting that never took place in order to change directors, falls under Section 267, which punishes a person who causes an official "to record false information in a public or official document intended to be used as evidence," with imprisonment not exceeding three years, a fine not exceeding sixty thousand baht, or both.

Company-specific legislation adds a further layer of penalties. Section 42 of the Act Prescribing Offences Relating to Registered Partnerships, Limited Partnerships, Limited Companies, Associations and Foundations B.E. 2499 (1956) punishes a person responsible for the operation of a company who commits, or consents to, the forgery of the company's accounts, documents, or securities, or the entry of false statements in its accounts or documents, in order to deceive the company or its shareholders into losing benefits they should have received.[10] Section 13 of the same Act penalizes a company that fails to register a change of directors under Section 1157 with an administrative fine not exceeding twenty thousand baht, an administrative-fine offense under Section 39 of the Act on Administrative Fines B.E. 2565 (2022).[3]

In civil law, the effect of a forged certificate falls into two cases. In the first, the person who signed relying on a forged certificate had no authority from the company at all: the contract does not bind the company under Section 823, and since the company did not hold that person out as its agent, Sections 821 and 822 do not assist the counterparty. The injured counterparty may claim against the forger personally. In the second case, the certificate is genuine but out of date, and the effect depends on whether the change has been registered and published. If it has

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not been registered, Section 1023 protects the counterparty; if it has been registered and published, Section 1022 deems the counterparty to know of it. A counterparty relying on an old document therefore bears the risk itself, unless it can prove that the company's conduct falls within Section 822.

Comparative law: the English indoor management rule and the German principle of reliance on the commercial register

English law protects third parties through the indoor management rule derived from Royal British Bank v Turquand (1856) and through section 40 of the Companies Act 2006. German law uses the principle of reliance on the register under § 15 of the HGB, which is close to Sections 1022 and 1023 of the Thai Civil and Commercial Code but expressly provides a fifteen-day grace period after publication.

The indoor management rule (the principle that third parties may presume that a company's internal procedures have been properly followed) derives from Royal British Bank v Turquand (1856) 6 E & B 327, in which the English court held that a person dealing with a company must read its publicly filed constitutional documents but need not inquire whether the company has completed its internal procedures, such as a meeting resolution required by those documents. The English Court of Appeal summarized the rule in Smith v Henniker-Major & Co [2002] EWCA Civ 762 as one that allows a third party dealing with a company to assume that its internal management has been properly conducted.[11] The rule is the counterpart of the doctrine of constructive notice, under which third parties are deemed to know the contents of registered documents, which corresponds to the function of Section 1022 in Thai law.

Section 40 of the Companies Act 2006 now states the rule in statutory form under the heading "In favour of a person dealing with a company in good faith." Subsection (1) provides that the power of the directors to bind the company, or to authorize others to do so, is deemed free of any limitation under the company's constitution in favor of a person dealing with the company in good faith. Subsection (2) provides that such a person is not bound to inquire about limitations on authority, is presumed to have acted in good faith unless the contrary is proved, and is not regarded as acting in bad faith merely by knowing that an act is beyond the directors' powers.

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Subsection (3) treats limitations deriving from a resolution of the company or an agreement between the members as limitations under the constitution, and subsection (6) makes the section subject to section 41, which deals with transactions in which directors or their associates are parties.[11] The presumption of good faith in subsection (2) has the same structure as Section 6 of the Thai Civil and Commercial Code, but English law goes further than Thai law in that limits on authority in the constitution cannot be raised against a third party acting in good faith, whereas Section 1022 of the Thai Code deems third parties to know limits that have been registered and published.

The English Court of Appeal's judgment in Smith v Henniker-Major & Co [2002] EWCA Civ 762 (Court of Appeal, Schiemann LJ, Robert Walker LJ and Carnwath LJ, 22 July 2002) has facts close to the issue in this article. Mr. Smith was a director of a company whose articles set a quorum of two for board meetings, but he attended the meeting alone, and the minutes recorded that he was authorized to sign an assignment of part of the company's claims, which formed the basis of the action Mr. Smith brought in his own name. The question was whether Mr. Smith could rely on section 35A of the Companies Act 1985, the predecessor of the present section 40, so that the act would bind the company. The Court of Appeal dismissed Mr. Smith's appeal and cited the House of Lords decision in Morris v Kanssen [1946] AC 459, which held that a person who acts for a company in a transaction for which he has no authority cannot invoke the indoor management rule for his own benefit, because it is the director's own duty to ensure that the company's procedures are properly followed.[11] This principle compares directly with Thai law. Sections 821 and 822 protect only third parties acting in good faith, so a director who knows that he lacks authority under the certificate is not a person protected by the exceptions in Sections 821 and 822.

German law sets out the principle of reliance on the register (Publizität des Handelsregisters, the publicity of the commercial register) in § 15 of the Commercial Code (Handelsgesetzbuch, HGB). Subsection (1) provides that as long as a fact required to be registered has not been registered and published, the person in whose affairs it was to be registered cannot raise it against a third party, "es sei denn, daß sie diesem bekannt war" (unless the third party knew of it). Subsection (2) requires a third party to accept a fact that has been registered and published, but "Dies gilt nicht bei Rechtshandlungen, die innerhalb von fünfzehn Tagen nach der Bekanntmachung

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vorgenommen werden" (this does not apply to legal transactions made within fifteen days after publication) if the third party proves that he neither knew nor ought to have known of it. Subsection (3) allows a third party to rely on a fact that has been incorrectly registered and published, unless he knew of the inaccuracy.[12]

Comparing the three systems, Section 1023 of the Thai Code corresponds to § 15(1) HGB but has no exception for a third party who already knows the fact; Section 1022 corresponds to subsection (2) but has no fifteen-day grace period; and Thai law has no provision corresponding to subsection (3), which protects a person who relies on an incorrect register entry. England takes a different route, under which limits on authority in the constitution cannot be raised against a third party acting in good faith at all. For Thai readers, the practical conclusion is that Thai law gives more weight to the register than to the good faith of the person dealing with the company in the period after publication. Anyone dealing with a Thai company must therefore check the register personally every time, instead of relying on a presumption such as that in section 40 of the English Act. Foreign investors familiar with the English system should be aware of this difference before signing a contract with a Thai company.

A law and economics analysis of Sections 1022 and 1023: the public register and information asymmetry

From a law and economics perspective, the company register reduces information asymmetry between the company and third parties. Section 1023 of the Civil and Commercial Code places the burden of registration on the company, which learns the facts first and at the lowest cost, while Sections 1020 and 1022 make registered information available at low cost, so third parties bear the burden of checking the register themselves.

George A. Akerlof explained in "The Market for 'Lemons'" (1970) that when one party knows more about the quality of what is traded than the other, the market may shrink because buyers price according to average quality, and institutions that narrow the information gap make trade possible.[13] Information about who has authority to bind a company has the same character. The company knows who its current directors are and what conditions apply to their authority; third parties do not. Without a central register, every counterparty would have to investigate the facts

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itself for every contract, or price the risk into the deal. The company register is therefore an institution that reduces the transaction costs of contracting with juristic persons that the contracting party did not previously know.

Benito Arruñada analyzes in Institutional Foundations of Impersonal Exchange (2012) how business and property registers form the infrastructure of exchange between persons who do not know each other (impersonal exchange), by giving recorded facts effect against third parties and allowing those who deal to rely on the register instead of investigating the facts themselves.[13] This framework explains the allocation of burdens in Thai law. Section 1023 places the burden on the company, which learns of a change first and can register it at the lowest cost; if the company fails to register, the risk falls on the company itself. Section 1022 places the burden of checking on third parties, once the information has been disclosed and Section 1020 has made it available for a fee in the hundreds of baht.

The policy question is the price of information. Simeon Djankov and co-authors studied the procedures, time, and cost of starting a business in 85 countries in "The Regulation of Entry" (2002) and found that countries with heavier regulation of entry do not have better quality of goods or services, but are associated with more corruption and larger unofficial economies.[13] That study concerns the cost of registration, not the cost of obtaining information from the register, but the same principle applies to fees under Section 1020/1. If information is too expensive, third parties will skip checking the register even though Section 1022 deems them to know its contents. Allowing fees to differ by form of transaction under Section 1020/1, paragraph two, is therefore a tool for keeping the price of electronic register checks low enough to check every time. The practical result for Thai readers is that a fee in the hundreds of baht per copy is always a lower cost than the loss from signing with a person who has no authority.

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Legal philosophy and interdisciplinary perspectives: certainty of the register and digital signatures

In legal philosophy, Sections 1022 and 1023 balance legal certainty against the protection of good-faith reliance under Sections 5 and 6. Cryptography explains that a digital signature can prove the issuer and the integrity of a message, which matches the criteria for weighing evidence in Section 11 of the Electronic Transactions Act.

The Civil and Commercial Code contains two principles that pull in different directions. The first is the certainty of public information, which Section 1022 expresses through the presumption that all persons know the particulars that have been registered and published, without asking whether each person actually knew. The second is good faith: Section 5 provides that "in exercising one's rights and in performing one's obligations, every person must act in good faith," and Section 6 presumes that every person acts in good faith.[8] Thai law resolves the tension between the two by dividing time. Before registration, Section 1023 lets the good faith of third parties prevail. After publication, Section 1022 lets the certainty of the register prevail. And in between, Sections 821 and 822 give good faith renewed weight where the company's own conduct led the third party to believe. The comparison with § 15 HGB shows that German law strikes the balance more finely, giving a fifteen-day grace period to a person who can prove that he neither knew nor ought to have known.

In computer science, the concept of the digital signature comes from "New Directions in Cryptography" by Whitfield Diffie and Martin Hellman (1976), which proposed public-key cryptosystems and digital signatures that a recipient can verify as coming from the actual signer without knowing the signer's private key.[14] This principle explains why an electronic certificate can be verified better than a paper one. A digital signature is bound to every character of the file's content, so altering even one letter of a director's name causes signature verification to fail, whereas a signature on paper can be checked only by comparing handwriting.

The legal consequence is that the criteria for weighing evidence in Section 11, paragraph two, of the Electronic Transactions Act, namely "the integrity and absence of alteration of the message" and "the method used to identify the sender,"[6] correspond exactly to the two properties a digital signature can prove. A certificate file whose signature verifies successfully therefore carries high

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weight in court, while a screenshot or a copy reprinted several times loses this property and must rely on the reference number checked against the Department's database instead. This interdisciplinary point thus gives a clear practical answer: the recipient of the document should always keep the original file.

Frequently asked questions about Thai company certificates

The answers below are summarized from Sections 1020 to 1023, Section 1111, Section 1157, and Sections 821 to 823 of the Civil and Commercial Code, Section 11 of the Electronic Transactions Act, Sections 265 to 268 of the Criminal Code, and the Department of Business Development service documents cited in this article.

What is a Thai company certificate?

A company certificate is a document issued by the Registrar of Partnerships and Companies certifying the particulars the company has registered as of the date of issue: its name and juristic person registration number, registration date, registered capital, office address, list of directors, and the directors authorized to sign on behalf of the company. Its legal basis is Section 1020 of the Civil and Commercial Code, which allows any person, on payment of a fee, to obtain a copy or the contents of a document together with a certification that it is correct. This certificate is a different document from the certificate of residence for tax purposes issued by the Revenue Department.

Where can I request a Thai company certificate online?

Through the Department of Business Development's DBD e-Service system, which accepts payment by Thai QR, credit or debit card, bank counter, internet banking, or ATM, and lets you receive the document as an electronic file, by EMS post, or in person. Another channel is a bank branch participating in the e-Certificate service, where the bank prints the document and charges a service fee on top of the fee under the ministerial regulation. The right to request the document comes from Section 1020 of the Civil and Commercial Code, so the applicant need not be a director of the company.

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How many months is a Thai company certificate valid for?

Section 1020 of the Civil and Commercial Code sets no period of validity for a certificate. The document certifies the particulars in the register only as of the date of issue, so each recipient sets its own time limit according to its risk. An example that can be checked is the Revenue Department's document list, which requires a copy of a certificate issued no more than 3 months before the date of filing the application. An applicant should therefore check the document list of the receiving agency or bank every time, and if a change of directors or of directors' authority is registered after the date of issue, the earlier certificate will not show the current particulars.

How much does a Thai company certificate cost?

The Department of Business Development's guide to incorporating a limited company states a fee of 40 baht per item for a certificate and 50 baht per page for certified copies of registration applications. The e-Certificate service document for requests through banks, dated May 2026 (B.E. 2569), states a fee under the ministerial regulation of 200 baht per copy for a juristic person certificate, plus a bank service charge of 150 baht per copy. The fee actually paid therefore depends on the number of items certified and the channel used. The power to prescribe, reduce, or waive fees lies in ministerial regulations under Section 1020/1 of the Civil and Commercial Code, which may set different rates for different forms of transaction, so rates may change when the ministerial regulation changes.

How do I verify the authorized directors from a company certificate?

Read the field showing the directors authorized to sign on behalf of the company, which derives from Section 1111(6) of the Civil and Commercial Code, and check three things: the number of directors who must sign jointly, the names of the directors entitled to sign, and any other condition, such as affixing the company seal. If the signatory is not an authorized director, there must be a power of attorney from the authorized directors meeting the same conditions. An act beyond authority does not bind the company under Section 823 read with Section 1167, unless the company ratifies it or the company's conduct falls within agency by estoppel under Sections 821 and 822.

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If a company has changed its directors but not yet registered the change, can a third party rely on the old certificate?

Section 1157 of the Civil and Commercial Code requires a company to register a change of directors within fourteen days, and Section 1023 bars the company from relying, against third parties, on matters required to be registered that have not yet been registered. The company therefore cannot raise an unregistered removal of a director against a third party. The exception is that once the change has been registered and published in the Government Gazette, Section 1022 deems all persons to know of it, so a person still relying on the old certificate cannot claim ignorance. A company that fails to register under Section 1157 must pay an administrative fine not exceeding twenty thousand baht.

What offense is committed by using a forged or altered company certificate?

A certificate issued by the registrar is an official document under Section 1(8) of the Criminal Code. Forging it or altering its contents, such as adding the name of an authorized director, is an offense under Section 265, punishable by imprisonment of six months to five years and a fine of ten thousand to one hundred thousand baht. A person who uses or relies on a forged document commits an offense under Section 268, and if the user is the forger, punishment is imposed under Section 268 for one count only. Causing the registrar to record false information in the register falls under Section 267. In civil law, a contract made by a person without authority does not bind the company under Section 823 of the Civil and Commercial Code.

When is legal advice on a company certificate not needed?

Requesting a certificate to attach to an ordinary application can be done yourself through the DBD e-Service system or at a bank branch under Section 1020 of the Civil and Commercial Code, without an adviser. Legal issues arise when the certificate is used as the basis for signing a high-value contract, receiving payment, sub-delegating authority, or when the particulars in the register do not match the person who comes to sign. If your business already has a legal adviser, consulting that adviser first is the appropriate course.

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Notes: statutory text, judgments, and sources cited in this article

1. **Civil and Commercial Code, Section 1020** "Any person, upon payment of the fee prescribed in ministerial regulations, is entitled to inspect the documents kept by the registrar, or to request a copy or the contents of any document together with a certification that it is correct. Any person having an interest in a partnership or company, upon payment of the fee prescribed in ministerial regulations, is entitled to request the registrar to prepare a certificate of registration of that partnership or company." (Note: as amended by the Civil and Commercial Code Amendment Act (No. 18) B.E. 2551 (2008).) **Section 1020/1** "The Minister shall have the power to issue ministerial regulations prescribing, reducing, or waiving the fees under Section 1018 and Section 1020. Ministerial regulations under paragraph one may prescribe different fees according to the form of the transaction." (Note: as amended by the Civil and Commercial Code Amendment Act (No. 23) B.E. 2565 (2022).) **Section 1018** "For registration, fees shall be paid in accordance with the rules laid down by the Minister." (unofficial translation)
   Thai original: **ป.พ.พ. มาตรา 1020** “บุคคล ทุกคน เมื่อ ได้ เสียค่าธรรมเนียม ตามที่ กำหนด ใน กฎกระทรวง แล้ว ชอบ ที่จะ ตรวจ เอกสารซึ่งนายทะเบียนเก็บรักษาไว้ได้ หรือจะขอให้คัดสำเนาหรือเนื้อความในเอกสารฉบับใดๆ พร้อมด้วยคำรับรองว่าถูกต้องมอบ ให้ก็ได้ ผู้มีส่วนได้เสียของ ห้างหุ้นส่วน หรือ บริษัทใดๆ เมื่อได้ เสียค่าธรรมเนียม ตามที่ กำหนด ใน กฎกระทรวง แล้ว ชอบ ที่จะ ขอให้ นายทะเบียนทำใบสำคัญแสดงการจดทะเบียนห้างหุ้นส่วนหรือบริษัทนั้นให้ก็ได้” (หมายเหตุท้ายมาตรา: แก้ไขเพิ่มเติมโดยพระราช บัญญัติแก้ไขเพิ่มเติมประมวลกฎหมายแพ่งและพาณิชย์ (ฉบับที่ 18) พ.ศ. 2551) **ป.พ.พ. มาตรา 1020/1** “ให้รัฐมนตรีเจ้า กระทรวงมีอำนาจออกกฎกระทรวงกำหนด ลด หรือ ยกเว้นค่าธรรมเนียมที่ออกตามมาตรา 1018 และมาตรา 1020 กฎกระทรวง ตามวรรคหนึ่ง จะกำหนดค่าธรรมเนียมให้แตกต่างกันตามรูปแบบการทำธุรกรรมก็ได้” (หมายเหตุท้ายมาตรา: แก้ไขเพิ่มเติมโดย พระราชบัญญัติแก้ไขเพิ่มเติมประมวลกฎหมายแพ่งและพาณิชย์ (ฉบับที่ 23) พ.ศ. 2565) **ป.พ.พ. มาตรา 1018** “ในการจด ทะเบียน ท่านให้เสียค่าธรรมเนียมตามกฎข้อบังคับซึ่งรัฐมนตรีเจ้ากระทรวงตั้งไว้”

2. **Civil and Commercial Code, Section 1111** "When the amount referred to in Section 1110 has been paid in full, the directors must apply for registration of the company. The application and the particulars entered in the register shall state the following items as agreed at the statutory meeting: (1) the total number of shares subscribed or allotted, distinguishing how many are ordinary shares and how many are preference shares; (2) the number of ordinary or preference shares issued as fully or partly paid up otherwise than in money, and for partly paid shares, the extent to which they are paid up; (3) the amount paid up on each share; (4) the total amount received as payment for shares; (5) the names, occupations and addresses of all directors; (6) if the directors are each to have power to manage the company's affairs individually, the powers of each director, stating which director has what power, together with the number or names of the directors who may sign to bind the company; (7) if the company is formed for a fixed period, that period; (8) the location of the head office and of all branches. The registration may include any other particulars the directors consider fit to make known to the public. If the company has made any regulations, copies of them must be submitted with the application, together with a copy of the minutes of the statutory meeting; at least one director must sign to certify both documents. Paragraph five (repealed). The registration officer shall prepare a certificate of registration and deliver one copy to the company." (Note: paragraph five repealed by the Civil and Commercial Code Amendment Act (No. 18) B.E. 2551 (2008).) **Section 1015** "A partnership or company, when registered in accordance with the provisions of this Title, is a juristic person distinct from the partners or shareholders who have joined together to form that partnership or company." **Section 1016** "Registration of a partnership or company, amendment of registered particulars, and other registrations required under Title XXII, Partnerships and Companies, shall be made at the Partnership and Company Registration Office where the head office is located or as announced by the Minister." (Note: as amended by the Civil and Commercial Code Amendment Act (No. 23) B.E. 2565 (2022).) (unofficial translation)
   Thai original: **ป.พ.พ. มาตรา 1111** “เมื่อจำนวนเงินซึ่งว่าไว้ในมาตรา 1110 ได้ใช้เสร็จแล้ว กรรมการต้องไปขอจดทะเบียนบริษัท นั้นคำขอและข้อความที่ลงในทะเบียนนั้น ให้ระบุรายการตามที่ได้ตกลงกันในที่ประชุมตั้งบริษัท ดังต่อไปนี้ คือ(1) จำนวนหุ้นทั้งสิ้น

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ซึ่งได้มีผู้เข้าชื่อซื้อ หรือได้จัดออกให้แล้ว แยกให้ปรากฏว่าเป็นชนิดหุ้นสามัญเท่าใด หุ้นบุริมสิทธิเท่าใด(2) จำนวนหุ้นสามัญหรือหุ้นบุริมสิทธิ ซึ่งออกให้เหมือนหนึ่งว่าได้ใช้เต็มค่าแล้วหรือได้ใช้แต่บางส่วนแล้ว นอกจากที่ใช้เป็นตัวเงิน และหุ้นที่ได้ใช้แต่บางส่วนนั้นให้บอกว่าได้ใช้แล้วเพียงใด(3) จำนวนเงินที่ได้ใช้แล้วหุ้นละเท่าใด(4) จำนวนเงินที่ได้รับไว้เป็นค่าหุ้นรวมทั้งสิ้นเท่าใด(5) ชื่อ อาชีวะ และที่สำนักของกรรมการทุกคน(6) ถ้าให้กรรมการต่างมีอำนาจจัดการของบริษัทได้โดยลำพังตัวให้แสดงอำนาจของกรรมการนั้น ๆ ว่าคนใดมีเพียงใด และบอกจำนวนหรือชื่อกรรมการซึ่งจะลงชื่อเป็นสำคัญผูกพันบริษัทได้นั้นด้วย(7) ถ้าตั้งบริษัทขึ้นชั่วกาลกำหนดอันหนึ่ง ให้บอกกาลกำหนดอันนั้นด้วย(8) ที่ตั้งสำนักงานแห่งใหญ่และสาขาทั้งปวงการลงทะเบียนจะมีรายการอย่างอื่นซึ่งกรรมการเห็นสมควรจะให้ทราบแก่ประชาชนก็ลงได้ในการขอจดทะเบียนนั้น ถ้าได้ทำข้อบังคับของบริษัทไว้ประการใดบ้างต้องส่งสำเนาข้อบังคับนั้น ๆ ไปด้วย กับทั้งสำเนารายงานการประชุมตั้งบริษัทหนังสือทั้งสองนี้กรรมการต้องลงลายมือชื่อรับรองคนหนึ่งเป็นอย่างน้อยวรรคห้า (ยกเลิก)ให้พนักงานทะเบียนทำใบสำคัญแสดงการจดทะเบียนส่งมอบให้แก่บริษัทฉบับหนึ่ง" (หมายเหตุท้ายมาตรา: วรรคห้า ยกเลิกโดยพระราชบัญญัติแก้ไขเพิ่มเติมประมวลกฎหมายแพ่งและพาณิชย์ (ฉบับที่ 18) พ.ศ. 2551) **ป.พ.พ. มาตรา 1015** "ห้างหุ้นส่วนหรือบริษัทเมื่อได้จดทะเบียนตามบัญญัติแห่งลักษณะนี้แล้ว ท่านจัดว่าเป็นนิติบุคคลต่างหากจากผู้เป็นหุ้นส่วนหรือผู้ถือหุ้นทั้งหลายซึ่งรวมเข้ากันเป็นหุ้นส่วนหรือบริษัทนั้น" **ป.พ.พ. มาตรา 1016** "การจดทะเบียนห้างหุ้นส่วนหรือบริษัท การแก้ไขข้อความที่ได้จดทะเบียนไว้ในภายหลัง และการจดทะเบียนอย่างอื่นตามลักษณะ 22 หุ้นส่วนและบริษัท ที่กำหนดให้จดทะเบียน ให้จดทะเบียน ณ สำนักงานทะเบียนหุ้นส่วนบริษัทที่สำนักงานแห่งใหญ่ตั้งอยู่หรือตามที่รัฐมนตรีเจ้ากระทรวงประกาศกำหนด" (หมายเหตุท้ายมาตรา: แก้ไขเพิ่มเติมโดยพระราชบัญญัติแก้ไขเพิ่มเติมประมวลกฎหมายแพ่งและพาณิชย์ (ฉบับที่ 23) พ.ศ. 2565)

3. **Civil and Commercial Code, Section 1157** "When there is a change of directors, the company shall register it within fourteen days from the date of the change." (Note: as amended by the Civil and Commercial Code Amendment Act (No. 15) B.E. 2549 (2006).) **Act Prescribing Offences Relating to Registered Partnerships, Limited Partnerships, Limited Companies, Associations and Foundations B.E. 2499 (1956), Section 13** "A limited company that fails to register under Section 1146, Section 1157, Section 1228, Section 1239, or Section 1241 of the Civil and Commercial Code commits an administrative-fine offense and shall pay an administrative fine not exceeding twenty thousand baht." (Note: Section 39 of the Act on Administrative Fines B.E. 2565 (2022) converts criminal offenses punishable by a fine only into administrative-fine offenses and treats the criminal fine rate as the administrative fine rate.) **Civil and Commercial Code, Section 193/3** "Where a period is fixed in a unit of time shorter than a day, it begins at the moment the act begins. Where a period is fixed in days, weeks, months, or years, the first day of the period shall not be counted, unless the act begins on that day from the time customarily regarded as the start of business." **Section 193/8** "Where the last day of a period is an officially announced or customary holiday, the next working day after the holiday shall be the last day of the period." (unofficial translation)
Thai original: **ป.พ.พ. มาตรา 1157** "เมื่อมีการเปลี่ยนแปลงกรรมการ ให้บริษัทนำความไปจดทะเบียนภายในสิบสี่วันนับแต่วันที่มีการเปลี่ยนแปลง" (หมายเหตุท้ายมาตรา: แก้ไขเพิ่มเติมโดยพระราชบัญญัติแก้ไขเพิ่มเติมประมวลกฎหมายแพ่งและพาณิชย์ (ฉบับที่ 15) พ.ศ. 2549) **พระราชบัญญัติกำหนดความผิดเกี่ยวกับห้างหุ้นส่วนจดทะเบียน ห้างหุ้นส่วนจำกัด บริษัทจำกัด สมาคม และมูลนิธิ พ.ศ. 2499 มาตรา 13** "บริษัทจำกัดใดไม่จดทะเบียนตามมาตรา 1146 มาตรา 1157 มาตรา 1228 มาตรา 1239 หรือมาตรา 1241 แห่งประมวลกฎหมายแพ่งและพาณิชย์ มีความผิดทางพินัยต้องชำระค่าปรับเป็นพินัยไม่เกินสองหมื่นบาท" (หมายเหตุท้ายมาตรา: มาตรา 39 แห่งพระราชบัญญัติว่าด้วยการปรับเป็นพินัย พ.ศ. 2565 บัญญัติให้เปลี่ยนความผิดอาญาที่มีโทษปรับสถานเดียวเป็นความผิดทางพินัย และให้ถือว่าอัตราโทษปรับอาญาเป็นอัตราค่าปรับเป็นพินัย) **ป.พ.พ. มาตรา 193/3** "ถ้ากำหนดระยะเวลาเป็นหน่วยเวลาที่สั้นกว่าวันให้เริ่มต้นนับในขณะที่เริ่มการนั้น ถ้ากำหนดระยะเวลาเป็นวัน สัปดาห์ เดือนหรือปี มิให้นับวันแรกแห่งระยะเวลานั้นรวมเข้าด้วยกัน เว้นแต่จะเริ่มการในวันนั้นเองตั้งแต่เวลาที่ถือได้ว่าเป็นเวลาเริ่มต้นทำการงานกันตามประเพณี" **ป.พ.พ. มาตรา 193/8** "ถ้าวันสุดท้ายของระยะเวลาเป็นวันหยุดทำการตามประกาศเป็นทางการ หรือตามประเพณีให้นับวันที่เริ่มทำการใหม่ต่อจากวันที่หยุดทำการนั้นเป็นวันสุดท้ายของระยะเวลา"

4. **Civil and Commercial Code, Section 1021** "Every registrar shall prepare summaries of the registered particulars and send them for publication in the Government Gazette from time to time, in the form prescribed by the Minister." **Section 1022** "Upon such publication, all documents and particulars registered and referred to in the summary shall be deemed to be known to all persons, whether or not they have dealings with the partnership or company." **Section**

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1023 "A partner, partnership, or company cannot take advantage, against third persons, of any contract, document, or particulars required to be registered under this Title until they have been registered, but third persons may take advantage of them. Nevertheless, partners, shareholders, a partnership, or a company that has received performance before registration is not bound to return it." (Note: as amended by the Civil and Commercial Code Amendment Act (No. 18) B.E. 2551 (2008).) (unofficial translation)
Thai original: **ป.พ.พ. มาตรา 1021** "นายทะเบียนทุกคนจะต้องแต่งย่อรายการซึ่งได้ลงทะเบียนส่งไปลงพิมพ์โฆษณาในหนังสือราชกิจจานุเบกษาเป็นคราว ๆ ตามแบบซึ่งรัฐมนตรีเจ้ากระทรวงจะได้กำหนดให้" **ป.พ.พ. มาตรา 1022** "เมื่อได้พิมพ์โฆษณาดังนั้นแล้ว ท่านให้ถือว่าบรรดาเอกสารและข้อความซึ่งลงทะเบียนอันได้กล่าวถึงในย่อรายการนั้น เป็นอันรู้แก่บุคคลทั้งปวงไม่เลือกว่าเป็นผู้เกี่ยวข้องด้วยห้างหุ้นส่วนหรือด้วยบริษัทนั้น หรือที่ไม่เกี่ยวข้อง" **ป.พ.พ. มาตรา 1023** "ผู้เป็นหุ้นส่วนก็ดี ห้างหุ้นส่วนก็ดี หรือบริษัทก็ดี จะถือเอาประโยชน์แก่บุคคลภายนอกเพราะเหตุที่มีสัญญาหรือเอกสาร หรือข้อความอันบังคับให้จดทะเบียนตามลักษณะนี้ยังไม่ได้ จนกว่าจะได้จดทะเบียนแล้ว แต่ฝ่ายบุคคลภายนอกจะถือเอาประโยชน์เช่นว่านั้นได้ แต่ถึงกระนั้นก็ดี ผู้เป็นหุ้นส่วน ผู้ถือหุ้น ห้างหุ้นส่วน หรือบริษัทซึ่งได้รับชำระหนี้ก่อนจดทะเบียนนั้นย่อมไม่จำต้องคืน" (หมายเหตุท้ายมาตรา: แก้ไขเพิ่มเติมโดยพระราชบัญญัติแก้ไขเพิ่มเติมประมวลกฎหมายแพ่งและพาณิชย์ (ฉบับที่ 18) พ.ศ. 2551)

5. Department of Business Development, Registration of Incorporation of a Limited Company (dbd.go.th), fee section: "certificate, 40 baht per item"; "certificate of registration, 100 baht per copy"; "certification of copies of registration applications, 50 baht per page." Department of Business Development, Business Information Division, Electronic Issuance of Certificates and Certified Copies of Juristic Person Documents through Banks (e-Certificate), May 2026 (B.E. 2569) (dbd.go.th): table of fees under the ministerial regulation and bank service charges, and the four document verification features (QR Code, Micro Text, Reference Number, Watermark); and User Manual for the Electronic Certificate and Certified Copy Service (e-Service), version 1.0 (ebiz.dbd.go.th): payment channels and delivery of documents. Both documents checked on 23 October 2026. The adviser had not yet read the ministerial regulation on fees currently in force and therefore cited the rates stated in the Department of Business Development documents.
Thai original: กรมพัฒนาธุรกิจการค้า **การจดทะเบียนจัดตั้งบริษัทจำกัด** (dbd.go.th) หัวข้อค่าธรรมเนียม "หนังสือรับรอง รายการละ 40 บาท" "ใบสำคัญแสดงการจดทะเบียน ฉบับละ 100 บาท" "รับรองสำเนาเอกสารคำขอจดทะเบียน หน้าละ 50 บาท" กรมพัฒนาธุรกิจการค้า กองข้อมูลธุรกิจ **การให้บริการออกหนังสือรับรอง และรับรองสำเนาเอกสารนิติบุคคลทางอิเล็กทรอนิกส์ผ่านธนาคาร (e-Certificate)** ฉบับพฤษภาคม 2569 (dbd.go.th) ตารางค่าธรรมเนียมตามกฎกระทรวงและค่าบริการของธนาคาร และจุดตรวจสอบเอกสารสี่อย่าง (QR Code, Micro Text, Reference Number, Watermark) และ **คู่มือการใช้งานระบบให้บริการหนังสือรับรอง และรับรองสำเนาเอกสารนิติบุคคลทางอิเล็กทรอนิกส์ (e-Service)** รุ่น 1.0 (ebiz.dbd.go.th) ช่องทางชำระเงินและการรับเอกสาร ตรวจเอกสารทั้งสองฉบับเมื่อ 23 ตุลาคม 2569 ที่ปรึกษายังไม่ได้เปิดอ่านตัวกฎกระทรวงกำหนดค่าธรรมเนียมฉบับที่ใช้บังคับ จึงอ้างอัตราตามเอกสารของกรมพัฒนาธุรกิจการค้า

6. **Electronic Transactions Act B.E. 2544 (2001), Section 11** (as amended by the Electronic Transactions Act (No. 2) B.E. 2551 (2008)) "The admission of electronic data as evidence in legal proceedings, whether in civil, criminal, or any other cases, shall not be refused merely because it is electronic data. In weighing whether and to what extent electronic data is reliable as evidence, regard shall be had to the reliability of the manner or method used to create, store, or communicate the electronic data, the manner or method of storage, the integrity and absence of alteration of the message, the manner or method used to identify the sender, and all relevant circumstances. Paragraph one shall also apply to printouts of electronic data." **Criminal Code, Section 1(8)** "'Official document' means a document made or certified by an official in the course of duty, and includes copies of such documents certified by an official in the course of duty." (unofficial translation)
Thai original: **พระราชบัญญัติว่าด้วยธุรกรรมทางอิเล็กทรอนิกส์ พ.ศ. 2544 มาตรา 11** (แก้ไขเพิ่มเติมโดยพระราชบัญญัติว่าด้วยธุรกรรมทางอิเล็กทรอนิกส์ (ฉบับที่ 2) พ.ศ. 2551) "ห้ามมิให้ปฏิเสธการรับฟังข้อมูลอิเล็กทรอนิกส์เป็นพยานหลักฐานในกระบวนการพิจารณาตามกฎหมายทั้งในคดีแพ่ง คดีอาญา หรือคดีอื่นใด เพียงเพราะเหตุว่าเป็นข้อมูลอิเล็กทรอนิกส์ ในการชั่งน้ำหนักพยานหลักฐานว่าข้อมูลอิเล็กทรอนิกส์จะเชื่อถือได้หรือไม่เพียงใดนั้นให้พิเคราะห์ถึงความน่าเชื่อถือของลักษณะหรือวิธีการ

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ที่ใช้สร้าง เก็บรักษา หรือสื่อสารข้อมูลอิเล็กทรอนิกส์ ลักษณะหรือวิธีการเก็บรักษา ความครบถ้วน และไม่มีการเปลี่ยนแปลงของข้อความลักษณะ หรือวิธีการที่ใช้ในการระบุหรือแสดงตัวผู้ส่งข้อมูล รวมทั้งพฤติการณ์ที่เกี่ยวข้องทั้งปวง ให้นำความในวรรคหนึ่งมาใช้ บังคับ กับ สิ่งพิมพ์ ออก ของ ข้อมูล อิเล็กทรอนิกส์ ด้วย” **ป.อ. มาตรา 1 (8)** ““เอกสารราชการ” หมายความว่า เอกสาร ซึ่งเจ้าพนักงานได้ทำขึ้นหรือรับรองในหน้าที่ และให้หมายความรวมถึงสำเนาเอกสารนั้น ๆ ที่เจ้าพนักงานได้รับรองในหน้าที่ด้วย”

7. Revenue Department, Documents to be submitted for consideration (rd.go.th/3281.html), item 1: "copy of the juristic person registration certificate from the Ministry of Commerce (issued no more than 3 months before the date of filing the application)." Checked on 23 October 2026. (unofficial translation)
   Thai original: กรมสรรพากร **เอกสาร ที่ ต้อง ส่งมอบ เพื่อ ประกอบ การพิจารณา** (rd.go.th/3281.html) รายการ ข้อ 1 “สำเนาหนังสือรับรอง การ จดทะเบียน นิติบุคคล จาก กระทรวงพาณิชย์ (ออก ให้ ไม่ เกิน 3 เดือน นับ ถึง วันที่ ยื่น แบบ คำขอฯ)” ตรวจ เมื่อ 23 ตุลาคม 2569

8. **Civil and Commercial Code, Section 70** "A juristic person must have one or more representatives, as provided by law, its regulations, or its constituent instrument. The will of a juristic person is expressed through its representatives." **Section 1144** "Every limited company shall have one or more directors who manage it in accordance with the company's regulations, under the control of the general meeting of shareholders." **Section 1167** "The relations between the directors, the company, and third persons are governed by the provisions of this Code concerning agency." **Section 821** "A person who holds out another as his agent, or knowingly allows another to hold himself out as his agent, is liable to third persons acting in good faith as if that other were his agent." **Section 822** "If an agent does any act beyond his authority, but the conduct of the principal gives the third person reasonable grounds to believe that the act is within the scope of the agent's authority, the preceding section applies as the case may be." **Section 823** "If an agent does any act without authority or outside the scope of his authority, it does not bind the principal unless the principal ratifies it. If the principal does not ratify, the agent is personally liable to the third person, unless it is proved that the third person knew that the agent acted without authority or beyond his authority." **Section 1166** "All acts done by a director remain valid even if it is later discovered that there was some defect in the appointment of that director or that he lacked the qualifications for the office of director, as if that person had been duly appointed and fully qualified as a director." **Section 5** "In exercising one's rights and in performing one's obligations, every person must act in good faith." **Section 6** "Every person is presumed to act in good faith." (unofficial translation)
   Thai original: **ป.พ.พ. มาตรา 70** “นิติบุคคลต้องมีผู้แทนคนหนึ่งหรือหลายคน ทั้งนี้ ตามที่กฎหมาย ข้อบังคับ หรือตราสารจัดตั้งจะได้กำหนดไว้ความประสงค์ของนิติบุคคลย่อมแสดงออกโดยผู้แทนของนิติบุคคล” **ป.พ.พ. มาตรา 1144** “บรรดาบริษัทจำกัด ให้มีกรรมการคนหนึ่งหรือหลายคนด้วยกันจัดการตามข้อบังคับของบริษัท และอยู่ในความครอบงำของที่ประชุมใหญ่แห่งผู้ถือหุ้นทั้งปวง” **ป.พ.พ. มาตรา 1167** “ความเกี่ยวพัน กัน ใน ระหว่าง กรรมการ และ บริษัท และ บุคคลภายนอก นั้น ท่าน ให้ บังคับ ตาม บทบัญญัติ แห่ง ประมวลกฎหมาย นี้ ว่าด้วย ตัวแทน” **ป.พ.พ. มาตรา 821** “บุคคลผู้ใดเชิดบุคคลอีกคนหนึ่งออกแสดงเป็นตัวแทนของตนก็ดี รู้แล้วยอมให้บุคคลอีกคนหนึ่งเชิดตัวเขาเองออกแสดงเป็นตัวแทนของตนก็ดี ท่านว่าบุคคลผู้นั้นจะต้องรับผิดต่อบุคคลภายนอกผู้สุจริต เสมือน ว่า บุคคล อีก คน หนึ่ง นั้น เป็น ตัวแทน ของ ตน” **ป.พ.พ. มาตรา 822** “ถ้า ตัวแทน ทำการ อัน ใด เกิน อำนาจ ตัวแทน แต่ทางปฏิบัติของตัวการทำให้บุคคลภายนอกมีมูลเหตุอันสมควรจะเชื่อว่าการอันนั้นอยู่ภายในขอบอำนาจของตัวแทนไซร้ ท่าน ให้ ใช้ บทบัญญัติ มาตรา ก่อน นี้ เป็น บท บังคับ แล้วแต่ กรณี” **ป.พ.พ. มาตรา 823** “ถ้า ตัวแทน กระทำการ อัน ใด อัน หนึ่ง โดย ปราศจาก อำนาจ ก็ดี หรือ ทำ นอก ทำ เหนือ ขอบ อำนาจ ก็ดี ท่าน ว่า ย่อม ไม่ ผูกพัน ตัวการ เว้นแต่ ตัวการ จะ ให้สัตยาบัน แก่ การ นั้น ถ้า ตัวการ ไม่ ให้สัตยาบัน ท่านว่า ตัวแทน ย่อม ต้อง รับผิด ต่อ บุคคล ภายนอก โดย ลำพัง ตน เอง เว้นแต่ จะ พิสูจน์ ได้ ว่า บุคคล ภายนอก นั้น ได้ รู้อยู่ ว่า ตน ทำการ โดย ปราศจาก อำนาจ หรือ ทำ นอก เหนือ ขอบ อำนาจ” **ป.พ.พ. มาตรา 1166** “บรรดา การ ซึ่ง กรรมการ คน หนึ่ง ได้ ทำ ไป แม้ ใน ภายหลัง ความ ปรากฏ ว่า การ ตั้ง แต่ง กรรม การ คน นั้น มี ข้อบกพร่อง อยู่ บ้าง ก็ดี หรือ เป็น ผู้ บกพร่อง ด้วย องค์ คุณ ควร แก่ ตำแหน่ง กรรมการ ก็ดี ท่านว่า การ ที่ ได้ ทำ นั้น ย่อม สมบูรณ์ เสมือน ดังว่า บุคคล ผู้ นั้น ได้ รับ การ แต่ง ตั้ง โดย ถูก ต้อง และ บริบูรณ์ ด้วย องค์ คุณ ของ กรรมการ” **ป.พ.พ. มาตรา 5** “ใน การ ใช้ สิทธิ แห่ง ตน ก็ดี ใน การ ชำระ หนี้ ก็ดี บุคคล ทุกคน ต้อง กระทำ โดย สุจริต” **ป.พ.พ. มาตรา 6** “ให้ สันนิษฐาน ไว้ ก่อน ว่า บุคคล ทุกคน กระทำการ โดย สุจริต”

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9. The Supreme Court judgments cited in this article are in our firm's register of verified statutes and judgments, checked against the Supreme Court's judgment search system (deka.supremecourt.or.th). The text below summarizes their substance and is not a verbatim extract, except for passages in quotation marks in the body of the article. **Supreme Court Judgment No. 3419-3420/2553**: a petition for reconsideration of an assessment signed on behalf of a company by a person not authorized in writing is treated as not having been filed by the company, and the company cannot ratify it afterwards; the company therefore has no right to bring the action under Section 7(1) and Section 8 of the Act for the Establishment of and Procedure for Tax Court B.E. 2528 (1985). **Supreme Court Judgment No. 3616/2554**: a municipality's acceptance of a petition for consideration and its decision on it do not certify that the signatory had authority to act, and the municipality may later raise the signatory's lack of authority in court. **Supreme Court Judgment No. 7626/2568**: a company had three shareholders; one of the directors who jointly acted for the company withdrew money from the company's account and misappropriated it. The offense was committed against a juristic person, whose representative brings the action under Section 5(3) of the Criminal Procedure Code, but where the offender is the authorized director himself, a shareholder with a direct interest is an injured person.
Thai original: คำพิพากษาศาลฎีกาที่อ้างในบทความอยู่ในทะเบียนตัวบทและคำพิพากษาที่ยืนยันแล้วของสำนักงาน ซึ่งตรวจกับระบบสืบค้นคำพิพากษาของศาลฎีกา (deka.supremecourt.or.th) ข้อความด้านล่างเป็นการสรุปสาระ ไม่ใช่การคัดคำต่อคำ เว้นแต่ข้อความในเครื่องหมายคำพูดในเนื้อบทความ **คำพิพากษาศาลฎีกาที่ 3419 - 3420/2553** คำร้องขอให้พิจารณาการประเมินใหม่ที่ผู้ไม่ได้รับมอบฉันทะเป็นลายลักษณ์อักษรลงนามแทนบริษัท ถือว่าบริษัทไม่ได้ยื่นคำร้อง และบริษัทให้สัตยาบันในภายหลังไม่ได้ บริษัทจึงไม่มีอำนาจฟ้องตามมาตรา 7 (1) และมาตรา 8 แห่งพระราชบัญญัติจัดตั้งศาลภาษีอากรและวิธีพิจารณาคดีภาษีอากร พ.ศ. 2528 **คำพิพากษาศาลฎีกาที่ 3616/2554** การที่เทศบาลรับคำร้องไว้พิจารณาและมีคำวินิจฉัยแล้ว ไม่ใช่การรับรองว่าผู้ลงนามมีอำนาจกระทำการแทน เทศบาลจึงยกเรื่องอำนาจของผู้ลงนามขึ้นต่อสู้ในศาลภายหลังได้ **คำพิพากษาศาลฎีกาที่ 7626/2568** บริษัทมีผู้ถือหุ้นสามคน กรรมการที่ร่วมกันกระทำการแทนบริษัทคนหนึ่งเบิกถอนเงินจากบัญชีของบริษัทแล้วเบียดบังเป็นของตน ความผิดกระทำต่อนิติบุคคลซึ่งผู้แทนของนิติบุคคลเป็นผู้ฟ้องตาม ป.วิ.อ. มาตรา 5 (3) แต่เมื่อผู้กระทำผิดคือกรรมการผู้มีอำนาจเอง ผู้ถือหุ้นซึ่งมีส่วนได้เสียโดยตรงย่อมเป็นผู้เสียหาย

10. **Criminal Code, Section 264** "Whoever makes a false document in whole or in part, adds to or deletes from the contents, or alters in any way a genuine document, or affixes a false seal or signs a false signature on a document, in a manner likely to cause damage to another person or the public, if done so that any person will believe it to be a genuine document, commits the offense of forgery of a document and shall be punished with imprisonment not exceeding three years, a fine not exceeding sixty thousand baht, or both. Whoever fills in text on paper or any other material bearing another person's signature without that person's consent or contrary to that person's instructions, if done in order to use the document in a matter that may cause damage to any person or the public, is deemed to forge a document and is liable to the same punishment." **Section 265** "Whoever forges a document of title or an official document shall be punished with imprisonment of six months to five years and a fine of ten thousand to one hundred thousand baht." **Section 267** "Whoever causes an official acting in the course of duty to record false information in a public or official document intended to be used as evidence, in a manner likely to cause damage to another person or the public, shall be punished with imprisonment not exceeding three years, a fine not exceeding sixty thousand baht, or both." **Section 268** "Whoever uses or relies on a document resulting from an offense under Section 264, Section 265, Section 266, or Section 267, in a manner likely to cause damage to another person or the public, shall be punished as provided in that section. If the offender under paragraph one is the person who forged the document, or who caused the official to record the information, punishment shall be imposed under this section for one count only." **Act Prescribing Offences Relating to Registered Partnerships, Limited Partnerships, Limited Companies, Associations and Foundations B.E. 2499 (1956), Section 42** "Any person responsible for the operation of a registered partnership, limited partnership, or limited company who commits, or consents to, any of the following acts: (1) damaging, destroying, altering, cutting down, or forging the accounts, documents, or securities of, or relating to, the partnership or company; or (2) entering false statements, or omitting material statements, in the accounts or documents of, or relating to, the partnership or company, if done or consented to in order to deceive the partnership,

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company, partners, or shareholders into losing benefits they should have received, shall be punished with imprisonment not exceeding seven years, a fine not exceeding one hundred and forty thousand baht, or both." (unofficial translation)

Thai original: **ป.อ. มาตรา 264** “ผู้ใดทำเอกสารปลอมขึ้นทั้งฉบับหรือแต่ส่วนหนึ่งส่วนใด เติมหรือตัดทอนข้อความ หรือแก้ไขด้วยประการใด ๆ ในเอกสารที่แท้จริง หรือประทับตราปลอม หรือลงลายมือชื่อปลอมในเอกสาร โดยประการที่น่าจะเกิดความเสียหายแก่ผู้อื่นหรือประชาชน ถ้าได้กระทำเพื่อให้ผู้หนึ่งผู้ใดหลงเชื่อว่าเป็นเอกสารที่แท้จริง ผู้นั้นกระทำความผิดฐานปลอมเอกสาร ต้องระวางโทษจำคุกไม่เกินสามปี หรือปรับไม่เกินหกหมื่นบาท หรือทั้งจำทั้งปรับ ผู้ใดกรอกข้อความลงในแผ่นกระดาษหรือวัตถุอื่นใดซึ่งมีลายมือชื่อของผู้อื่นโดยไม่ได้รับความยินยอม หรือโดยฝ่าฝืนคำสั่งของผู้อื่นนั้น ถ้าได้กระทำเพื่อนำเอาเอกสารนั้นไปใช้ในกิจการที่อาจเกิดเสียหายแก่ผู้หนึ่งผู้ใดหรือประชาชน ให้ถือว่าผู้นั้นปลอมเอกสาร ต้องระวางโทษเช่นเดียวกัน” **ป.อ. มาตรา 265** “ผู้ใดปลอมเอกสารสิทธิหรือเอกสารราชการ ต้องระวางโทษจำคุกตั้งแต่หกเดือนถึงห้าปี และปรับตั้งแต่หนึ่งหมื่นบาทถึงหนึ่งแสนบาท” **ป.อ. มาตรา 267** “ผู้ใดแจ้งให้เจ้าพนักงาน ผู้กระทำการตามหน้าที่จดข้อความอันเป็นเท็จลงในเอกสารมหาชนหรือเอกสารราชการ ซึ่งมีวัตถุประสงค์สำหรับใช้เป็นพยานหลักฐานโดยประการที่น่าจะเกิดความเสียหายแก่ผู้อื่นหรือประชาชน ต้องระวางโทษจำคุกไม่เกินสามปี หรือปรับไม่เกินหกหมื่นบาท หรือทั้งจำทั้งปรับ” **ป.อ. มาตรา 268** “ผู้ใดใช้หรืออ้างเอกสารอันเกิดจากการกระทำความผิดตามมาตรา 264 มาตรา 265 มาตรา 266 หรือมาตรา 267 ในประการที่น่าจะเกิดความเสียหายแก่ผู้อื่นหรือประชาชน ต้องระวางโทษดังที่บัญญัติไว้ในมาตรานั้น ๆ ถ้าผู้กระทำความผิดตามวรรคแรกเป็นผู้ปลอมเอกสารนั้น หรือเป็นผู้แจ้งให้เจ้าพนักงานจดข้อความนั้นเองให้ลงโทษตามมาตรานี้แต่กระทงเดียว” **พระราชบัญญัติกำหนดความผิดเกี่ยวกับห้างหุ้นส่วนจดทะเบียน ห้างหุ้นส่วนจำกัด บริษัทจำกัด สมาคม และมูลนิธิ พ.ศ. 2499 มาตรา 42** “บุคคลใดซึ่งรับผิดชอบในการดำเนินงานของห้างหุ้นส่วนจดทะเบียน ห้างหุ้นส่วนจำกัด หรือบริษัทจำกัด กระทำ หรือยินยอมให้กระทำการดังต่อไปนี้(1) ทำให้เสียหาย ทำลาย เปลี่ยนแปลง ตัดทอน หรือปลอมบัญชี เอกสาร หรือหลักประกันของห้างหุ้นส่วนหรือบริษัท หรือที่เกี่ยวกับห้างหุ้นส่วนหรือบริษัท หรือ(2) ลงข้อความเท็จ หรือไม่ลงข้อความสำคัญในบัญชี หรือเอกสารของห้างหุ้นส่วน หรือบริษัท หรือที่เกี่ยวกับห้างหุ้นส่วนหรือบริษัทถ้ากระทำหรือยินยอมให้กระทำการเพื่อลวงให้ห้างหุ้นส่วน บริษัท ผู้เป็นหุ้นส่วนหรือผู้ถือหุ้นขาดประโยชน์อันควรได้ ต้องระวางโทษจำคุกไม่เกินเจ็ดปี หรือปรับไม่เกินหนึ่งแสนสี่หมื่นบาท หรือทั้งจำทั้งปรับ”

11. England and Wales: Companies Act 2006, section 40 (Power of directors to bind the company) (legislation.gov.uk, text revised for amendments in force on or before 15 October 2026), substance as summarized in the body of the article. Smith v Henniker-Major & Co [2002] EWCA Civ 762 (22 July 2002), Court of Appeal (Schiemann LJ, Robert Walker LJ, Carnwath LJ) (bailii.org), which cites Royal British Bank v Turquand (1856) 6 E & B 327 and Morris v Kanssen [1946] AC 459. The Turquand entry in the English Reports on CommonLII is [1856] EngR 470 (commonlii.org). Checked on 23 October 2026.

    Thai original: **อังกฤษและเวลส์** Companies Act 2006 section 40 (Power of directors to bind the company) (legislation.gov.uk ข้อความ ปรับปรุง ถึง การ แก้ไข ที่ มีผล ก่อน หรือ ใน วันที่ 15 ตุลาคม 2569) สาระ ตามที่ สรุป ใน เนื้อ บทความ **Smith v Henniker-Major & Co** [2002] EWCA Civ 762 (22 July 2002) Court of Appeal (Schiemann LJ, Robert Walker LJ, Carnwath LJ) (bailii.org) ซึ่งอ้าง Royal British Bank v Turquand (1856) 6 E & B 327 และ Morris v Kanssen [1946] AC 459 รายการคดี Turquand ในฐาน English Reports ของ CommonLII คือ [1856] EngR 470 (commonlii.org) ตรวจเมื่อ 23 ตุลาคม 2569

12. Germany: Handelsgesetzbuch (HGB) § 15 Abs. 1 "Solange eine in das Handelsregister einzutragende Tatsache nicht eingetragen und bekanntgemacht ist, kann sie von demjenigen, in dessen Angelegenheiten sie einzutragen war, einem Dritten nicht entgegengesetzt werden, es sei denn, daß sie diesem bekannt war." Abs. 2 "Ist die Tatsache eingetragen und bekanntgemacht worden, so muß ein Dritter sie gegen sich gelten lassen. Dies gilt nicht bei Rechtshandlungen, die innerhalb von fünfzehn Tagen nach der Bekanntmachung vorgenommen werden, sofern der Dritte beweist, daß er die Tatsache weder kannte noch kennen mußte." Abs. 3 "Ist eine einzutragende und bekannt gemachte Tatsache unrichtig eingetragen, so kann sich ein Dritter demjenigen gegenüber, in dessen Angelegenheit die Tatsache einzutragen war, auf die eingetragene Tatsache berufen, es sei denn, dass er die Unrichtigkeit kannte." (gesetze-im-internet.de) Checked on 23 October 2026.

    Thai original: **เยอรมนี** Handelsgesetzbuch (HGB) § 15 Abs. 1 “Solange eine in das Handelsregister einzutragende

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Tatsache nicht eingetragen und bekanntgemacht ist, kann sie von demjenigen, in dessen Angelegenheiten sie einzutragen war, einem Dritten nicht entgegengesetzt werden, es sei denn, daß sie diesem bekannt war." Abs. 2 "Ist die Tatsache eingetragen und bekanntgemacht worden, so muß ein Dritter sie gegen sich gelten lassen. Dies gilt nicht bei Rechtshandlungen, die innerhalb von fünfzehn Tagen nach der Bekanntmachung vorgenommen werden, sofern der Dritte beweist, daß er die Tatsache weder kannte noch kennen mußte." Abs. 3 "Ist eine einzutragende und bekannt gemachte Tatsache unrichtig eingetragen, so kann sich ein Dritter demjenigen gegenüber, in dessen Angelegenheit die Tatsache einzutragen war, auf die eingetragene Tatsache berufen, es sei denn, dass er die Unrichtigkeit kannte." (gesetze-im-internet.de) ตรวจเมื่อ 23 ตุลาคม 2569

13. Law and economics works (bibliographic data checked against Crossref on 23 October 2026): George A. Akerlof, "The Market for 'Lemons': Quality Uncertainty and the Market Mechanism," The Quarterly Journal of Economics 84(3) (1970) 488 (doi:10.2307/1879431); Benito Arruñada, Institutional Foundations of Impersonal Exchange: Theory and Policy of Contractual Registries (University of Chicago Press 2012) (doi:10.7208/chicago/9780226028354.001.0001); Simeon Djankov, Rafael La Porta, Florencio Lopez-de-Silanes & Andrei Shleifer, "The Regulation of Entry," The Quarterly Journal of Economics 117(1) (2002) 1-37 (doi:10.1162/003355302753399436).
Thai original: **งานนิติเศรษฐศาสตร์ (ตรวจข้อมูลบรรณานุกรมกับ Crossref เมื่อ 23 ตุลาคม 2569)** George A. Akerlof, "The Market for 'Lemons': Quality Uncertainty and the Market Mechanism," The Quarterly Journal of Economics 84(3) (1970) 488 (doi:10.2307/1879431) Benito Arruñada, Institutional Foundations of Impersonal Exchange: Theory and Policy of Contractual Registries (University of Chicago Press 2012) (doi:10.7208/chicago/9780226028354.001.0001) Simeon Djankov, Rafael La Porta, Florencio Lopez-de-Silanes & Andrei Shleifer, "The Regulation of Entry," The Quarterly Journal of Economics 117(1) (2002) 1-37 (doi:10.1162/003355302753399436)

14. Interdisciplinary work, cryptography (bibliographic data checked against Crossref on 23 October 2026): Whitfield Diffie & Martin E. Hellman, "New Directions in Cryptography," IEEE Transactions on Information Theory 22(6) (1976) 644-654 (doi:10.1109/TIT.1976.1055638).
Thai original: **งานข้ามศาสตร์ วิทยาการเข้ารหัสลับ (ตรวจข้อมูลบรรณานุกรมกับ Crossref เมื่อ 23 ตุลาคม 2569)** Whitfield Diffie & Martin E. Hellman, "New Directions in Cryptography," IEEE Transactions on Information Theory 22(6) (1976) 644-654 (doi:10.1109/TIT.1976.1055638)

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