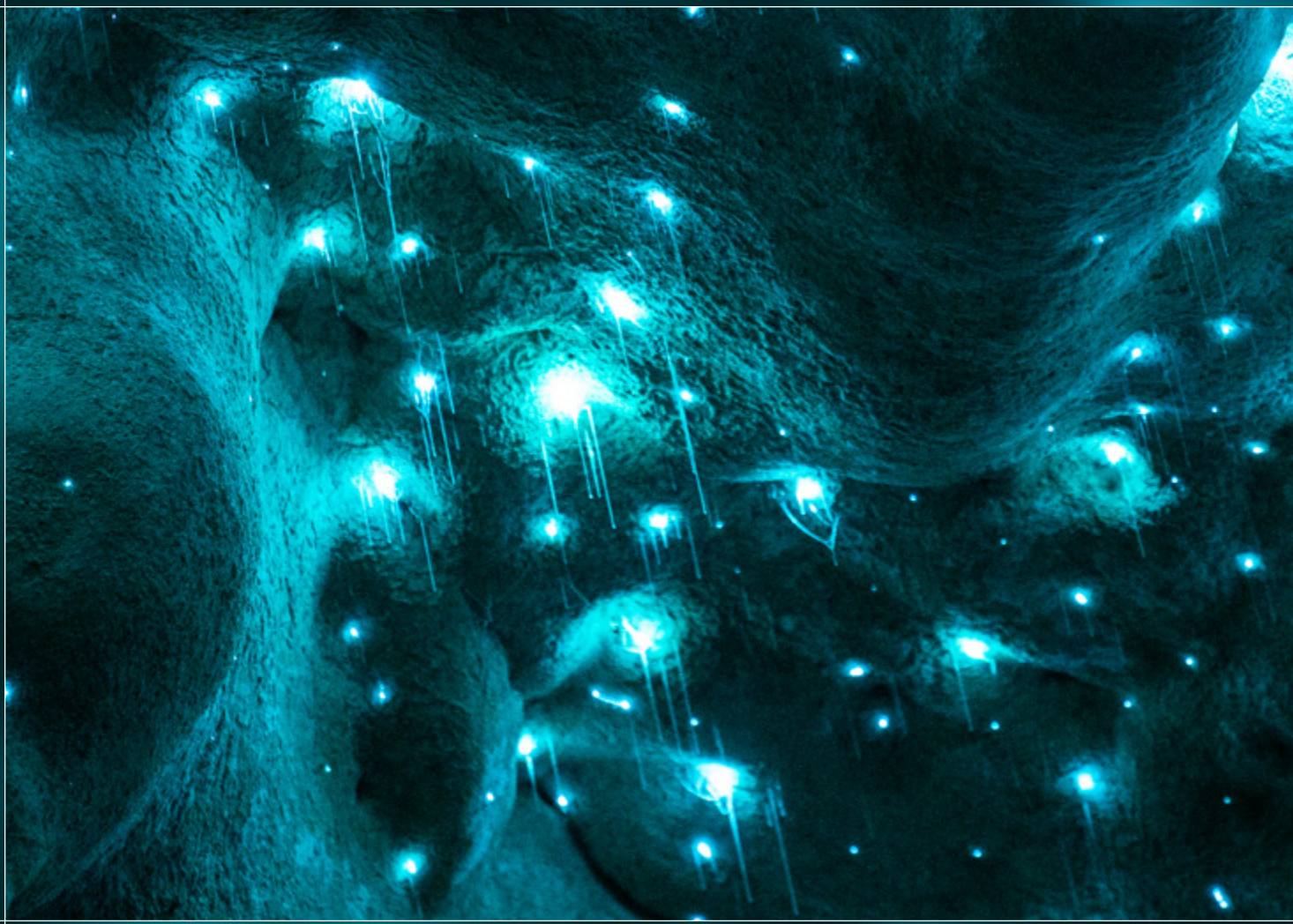
November 2026

Data Centres

APAC Regulatory Guide – **Thailand**

Investment considerations



MALLESONS

Chapter 13

Thailand



A year of... major investment, stronger renewable pathways and sustained policy support

Population	Data centres	Live capacity	Pipeline capacity
71 million	126	190MW	2.35GW+
	YoY: 12 (10.5%)	YoY: 62MW (48.7%)	YoY: 1.2GW (104.2%)

Data centre statistics provided by DC Byte (as at September 2026)

Thailand's data centre market has experienced remarkable growth, transforming the country into an increasingly attractive destination for digital infrastructure investment.

In 2025, 40 data centre projects were submitted and approved for promotion by Thailand's Board of Investment (**BOI**) with a combined investment value of US$22.7 billion, compared to US$2.8 billion in 2024, involving Thai and foreign investors. In 2026, the BOI has already approved 9 projects valued at ~US$2.7 billion.

While Thailand is generally investor-friendly, it faces the same pressures as other APAC countries in managing sustainable growth. The government has just set up a data centre board and announced plans to introduce new regulations for data centres, with authorities to temporarily suspend approvals until the new regulations are in place. The government is accelerating renewable energy adoption in response to resource constraints and public opposition, reflecting global trends. This points to more selective project screening rather than any broader slowdown in data centre investment.

Opportunities

- Affordability
- Relatively simple regulatory framework
- Exemptions for foreign ownership restrictions

Challenges

- Regional competition
- Increasing regulatory uncertainty
- Proposed new data centre regulations

Spotlight on key drivers

The future is renewable

As Thailand advances toward a more sustainable future, the Energy Regulatory Commission (**ERC**) has implemented key initiatives.

These are aimed at enabling 100% renewable energy use in data centres. Specifically, the ERC has introduced the first stage of the Utility Green Tariff program and a Direct Power Purchase Agreement (**DPPA**) scheme, offering data centre operators the opportunity to purchase renewable energy at premium rates and directly from producers.

Incentives, incentives, incentives

Thailand offers a range of incentives to attract data centre investment, which have already drawn major players such as ST Telemedia Global Data Centres and Amazon Web Services.

These include dedicated Special Economic Zones (**SEZs**) and financial incentives designed to support large-scale digital infrastructure.

With over 15 SEZs near ports and transport hubs, these areas offer logistics, connectivity and resources ideal for data centres. In particular, the Eastern Economic Zone is being earmarked as Thailand's 'Silicon Valley'.

General and sector-specific benefits are provided by the BOI, including corporate income tax and VAT exemptions.

Data centre–specific regulations

Thailand does not impose data centre-specific regulations on water supply or zoning, with developments subject only to standard utility and land use rules. However, this is under review.

This regulatory flexibility lowers barriers to entry, making Thailand an attractive destination for data centre investment.

Water supply for data centres in Thailand is not specifically regulated and is managed by the relevant utility providers or local water authorities. Similarly, data centre developments are subject to standard land and zoning requirements, with no special permits needed.

This is expected to change after recent announcements relating to proposed data centre reforms.

The government plans to introduce a more tailored regulatory framework for large-scale developments, including additional scrutiny of resource usage and community impacts in response to concerns.



> The growth of AI and cloud services is driving significant data centre investment in Thailand, supported by its strategic ASEAN location, reliable infrastructure, reliable electricity, access to land and water and government backing. Thailand aims to become a regional digital hub, with future growth dependent on available land, supporting infrastructure, and favourable regulation.

Jessada Sawatdipong
Chairman and Senior Partner, Chandler Mori Hamada

01 Power

Getting power to a site

The Electricity Generating Authority of Thailand (**EGAT**) is a state-owned utility enterprise which maintains a monopoly on electricity transmission in Thailand. The EGAT sells electricity on a wholesale basis to the Metropolitan Electricity Authority (**MEA**) and the Provincial Electricity Authority (**PEA**). The MEA is responsible for electricity distribution to end users within Bangkok metropolitan areas, while the PEA is responsible for electricity distribution to end users for the rest of Thailand.

Data centre operators must procure power from either the PEA or MEA by entering into a PPA. This process typically takes around 30 business days but may vary depending on site-specific factors.

Power availability is becoming a more significant policy consideration for data centre projects. Recent reports have referenced potential legislative amendments which may impose substantial bank guarantee requirements on data centre operators that apply for large volumes of electricity supply, with the value of such a guarantee to correspond to the capacity of the project.

The government also plans to introduce new rules for data centres, which are expected to include comprehensive standards addressing electricity demand, water consumption and broader infrastructure impacts. This reflects a wider regional trend towards closer scrutiny of power-intensive projects and the allocation of scarce network capacity.

Data centre regulations are coming

In September 2026, Thai authorities announced plans to introduce new regulations for data centres. While they did not officially pause or cease in-flight data centre projects, the Thai authorities requested a pause on projects under construction until the new regulations are in place.

The request for the pause and cooperation covered a reported 49 projects at the time of announcement – more than the number of data centres currently in operation in Thailand. In addition, approval of more than 100 other projects at pre-approval stage is temporarily paused.

The rules remain in development as at the time of this publication, and demonstrate that Thailand's data centre market is entering a second regulatory phase with accelerated investment attracting increasing scrutiny of power, water, environmental and community impacts.

With the release of specific regulations, Thailand would join the growing list of jurisdictions that have introduced, or plan to introduce, specific regulations in relation to the construction and operation of data centres.

> Today's decision doesn't mean Thailand is closing the door to data centre investment because the industry is critical to the country's competitiveness. We simply want clear and consistent standards in place to ensure the industry can grow sustainably.
>
> **Finance Minister, Ekniti Nitithanprapas**
> Bloomberg, September 2026

Power purchase agreements

Aside from procuring supply from the PEA or MEA, developers may enter corporate onsite physical PPAs. These are typically used for rooftop solar installations. Although there are some examples of large, utility scale (10MW+) onsite rooftop solar PPAs, they are developed on industrial facilities with a large horizontal footprint and may not be an adequate source of supply for data centres.

The availability of corporate offsite physical PPAs is, at the time of publication, still limited, although recent policy announcements signal this may change in the future. For example, the National Energy Policy Council (**NEPC**) has announced a direct PPA pilot scheme with a quota of up to 2GW which is expected to be reserved for certain data centres and other industries requiring clean energy. Under the PPA pilot scheme, electricity charges applicable to data centres will be determined separately to reflect the actual costs of electricity procurement and the expansion of the electricity network required as a result of the data centre operations.

For the direct PPA scheme to be effective, it is expected that the government, the electricity regulator and the 3 entities dealing with electricity transport and distribution (EGAT, PEA and MEA) will need to finalise third-party access codes which they have been developing in the last couple of years.

In early October 2025, the ERC opened a public hearing on proposed guidelines for a renewable energy DPPA pilot project for data centres utilising third party access, and an accompanying third-party access code.

In addition, in November 2025, the NEPC provided an in-principle approval in connection with regulations to allow large-scale data centre operators (exceeding 200MW) to directly procure electricity from EGAT, which would provide more stable transmission systems to the large-scale data centres.

Corporate virtual PPAs are available under a 'sandbox' initiative launched by the electricity sector regulator in 2019. The first corporate virtual PPA under this sandbox initiative was announced in February 2025 and is expected to serve as a benchmark for future development of this contractual structure in Thailand.

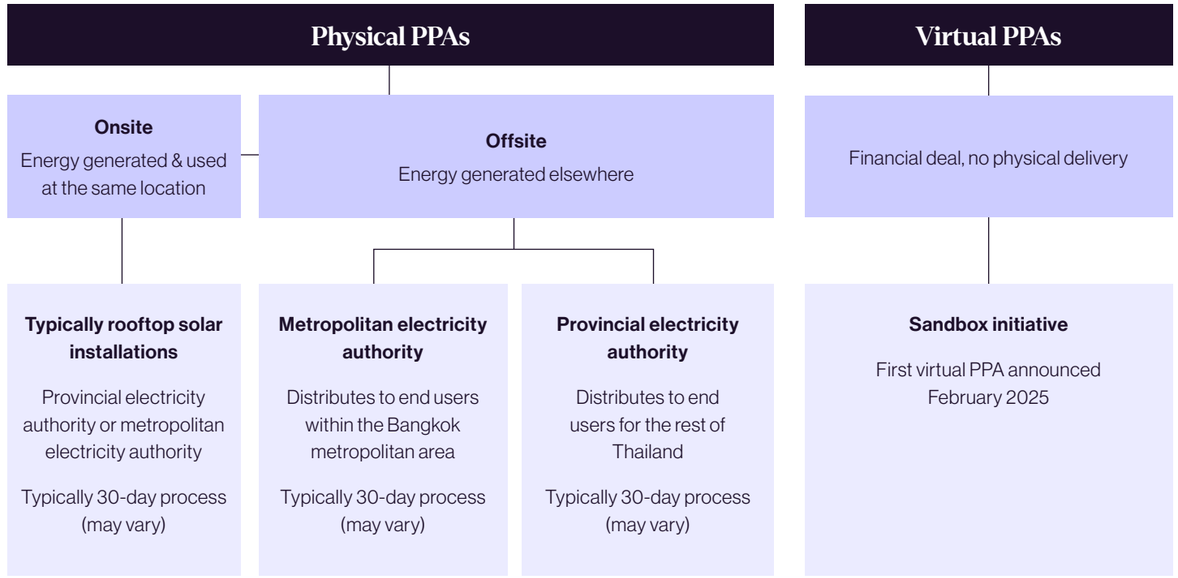
Renewable energy incentives

The ERC has established two incentive schemes to assist data centre operators with sourcing renewable energy. These initiatives respond to growing international demand for data centres to operate solely on clean energy sources:

The Utility Green Tariffs (**UGT**) program, which is split into two phases as follows:

- UGT1 enabled data centre operators to purchase renewable electricity – including solar, wind, hydro and biomass – certified by I-REC Renewable Energy Certificates, and
- UGT2 (which became active in 2026) will enable large scale users (1,000kW/min or more, or an average monthly consumption in 3 months prior to the power purchase exceeding 250,000 units), to purchase electricity from specific portfolios of renewable energy projects.

The DPPA scheme, allowing data centre and other relevant industrial operators to directly procure up to 2,000MW of renewable energy from producers. The scheme will initially target users requiring 50MW or more, with smaller users (from 5MW) phased in gradually. These Direct PPAs will include clear terms for transmission line usage fees and energy generation locations.



02 Water

Water supply in Thailand is generally reliable. Responsibility for water supply rests with the Metropolitan Waterworks Authority in the Bangkok metropolitan area, and the Provincial Waterworks Authority for the rest of the country.

While water shortages can occur during periods of drought, particularly in rural areas, major urban centres (where data centres are typically located) have stable and secure water supplies.

03 Land

Where can developers build data centres?

There are no specific zoning requirements for data centre developments in Thailand. Land is designated into various zones under Thai law – such as medium-density and high-density residential zones or industrial zones – each with specific restrictions on building size and permitted uses.

Applicable zoning depends on the type and size of the buildings used for the data centre development and are subject to periodical review and update.

What if rezoning is needed?

Private entities cannot apply for rezoning, as zoning changes can only occur through new government regulations.

How long does it take to get permission?

Thailand does not require data centre-specific permits or land approvals. Developments are subject to general requirements, such as construction licences and certificates, issued by local administrative offices.

Timelines vary, but generally take 45 days or more for a construction licence, and 15 to 30 days for a construction certificate, from the date all applications and supporting documents are completely submitted.

In terms of land ownership, foreigners are generally allowed to acquire and hold ownership of the land, provided that they obtain BOI approval (for which approvals usually take 30 days) or the land is located in an industrial estate.

04 Telecommunications

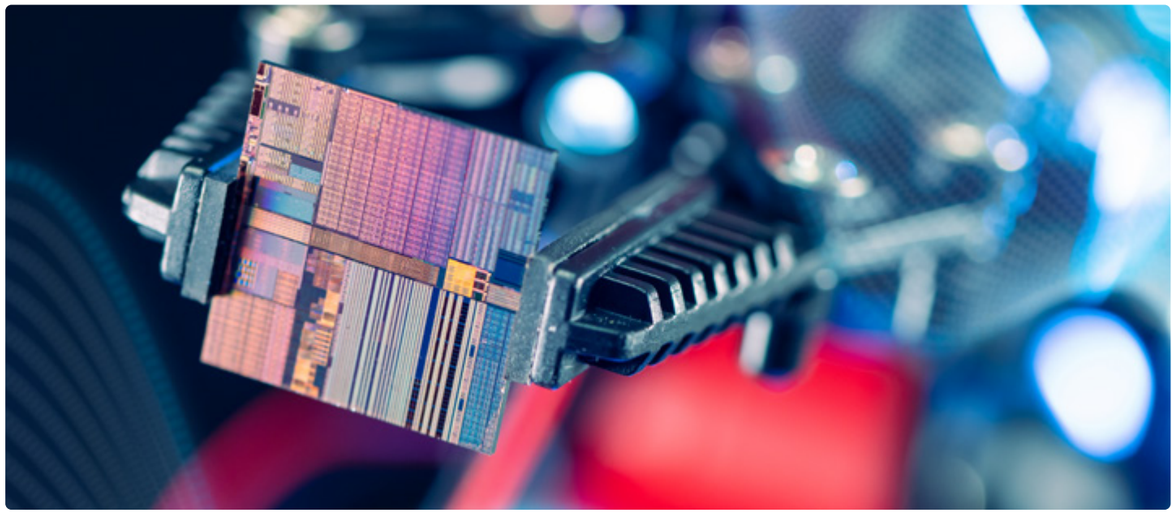
Are data centre operators required to obtain a telecommunications licence?

Under the *Telecommunications Business Operations Act B.E. 2544* (2001) (**TBOA**), data centres are classified as regulated telecommunications businesses, even if they do not provide network services.

Under the TBOA, a data centre operator is required to obtain a Type-1 Telecommunication Operating Licence (**TOL**). A Type 1 TOL, defined as 'telecommunications without its own physical network and provided freely', is available to foreign majority owned companies. In comparison to other licence types, a Type 1 TOL has no foreign ownership restrictions (however, see 'Foreign investment restrictions' below).

The scope of permitted activities under a Type-1 TOL is determined on a case-by-case basis, and applicants must submit a complete business plan to the National Broadcasting and Telecommunications Commission (**NBTC**) to ensure the licence fully covers their intended operations.

However, one of the key restrictions under a Type 1 TOL is that the operator cannot control or operate a telecommunications network. For completeness, please note that recent reports suggest that the NBTC is considering imposing stricter requirements for a Type 1 TOL for data centres or regulating data centres under the Type 3 TOL regime, which among others, contains foreign investment restrictions.



05 Foreign investment restrictions

Land

Foreign individuals, foreign-incorporated entities, and Thai companies with over 49% foreign ownership or majority foreign shareholders are generally prohibited from owning land in Thailand, subject to limited exceptions.

One common exception is where eligible foreign businesses are granted incentives by the BOI, which for data centres may include land ownership rights and up to an 8 year corporate income tax exemption (see 'Tax and other incentives' below for further details).

Data centres

Under the *Foreign Business Operations Act B.E. 2542* (1999) (**FBOA**), foreign entities are prohibited and restricted from engaging in a data centre business, except for activities under the Type 1 TOL (which have been recently carved out from the FBOA), unless they obtain either:

- a foreign business license (**FBL**), which is granted on a case-by-case basis. The application procedure involves submitting a detailed business plan, including 3 year estimated revenues and expenses, for approval by the Foreign Business Operation Committee, which consists of high-ranking officers from various governmental authorities. The entire process may take approximately 4 to 6 months, or longer in unusual cases, or
- a foreign business certificate (**FBC**), which is only applicable if foreign entities are granted permission to operate a restricted business under the *Investment Promotion Act B.E. 2520 (1977)*, the *Industrial Estate Authority of Thailand Act B.E. 2522 (1979)*, or treaties to which Thailand is a party.

Unlike an FBL, obtaining an FBC is straightforward, and the process typically takes approximately 2 weeks, though it could take up to 30 days in unusual cases. Therefore, if feasible, an FBC is preferable to an FBL.

A Thai-incorporated company is deemed a foreign entity under the FBOA if 50% or more of its share capital is held by:

- foreign individuals
- foreign juristic entities, or
- Thai juristic entities in which 50% or more of the share capital is held by:
  - foreign individuals
  - foreign juristic entities, or
  - Thai juristic entities in which 50% or more of the share capital is held by foreign individuals or juristic entities.

In assessing foreign ownership, the analysis must be conducted on a tier-by-tier basis up the corporate ownership chain, typically up to the ultimate parent company.

06 Tax and other incentives

Tax incentives

There are two key types of tax incentives available for data centres:



A high energy-efficiency data centre business

Key benefits include 5 years of corporate income tax exemption for projects in EEC and 8 years of corporate income tax exemption for projects outside of EEC.

For data centres to be categorised as a high energy-efficient data centre and eligible for the incentive, the data centre must:

- have a PUE of no more than 1.3
- install power systems capable of supporting IT load of at least 2MW
- have a telecommunications network with high-speed links connected both domestically and internationally through at least 4 routes, with each route having speed of at least 10Gbps, at least 3 routes, and total capacity of at least 60Gbps
- obtain ISO/IEC 27001 certification for data centre operations before exercising tax and duty benefits, except for exemption of import duty on machinery
- submit an appropriate water management plan for efficient energy use
- submit a plan showing how the project will create benefits for Thailand, such as training, academic collaboration, research and development, skills development for SMEs/entrepreneurs and supply chain support, and the plan must be completed before the corporate income tax exemption period ends
- employ Thai personnel in managerial and/or specialist positions at not less than 50% of the total number of personnel in such positions within 3 years, and
- obtain approval from the Subcommittee on Energy Management to Support Investment and Screen Data Centre Projects before submission of the BOI application.



Corporate tax exemptions

Key benefits include 3 years of corporate income tax exemption for projects in EEC and 5 years of corporate income tax exemption for projects outside of EEC.

For a data centre to be eligible for the incentive, the data centre must:

- install power systems capable of supporting IT load of at least 2MW
- have a telecommunications network with high-speed links connected both domestically and internationally through at least 4 routes (3 or more having a speed of at least 10Gbps each) and a total capacity of at least 60Gbps
- obtain ISO/IEC 27001 certification for data centre operations before exercising tax and duty benefits, except for exemption of import duty on machinery
- submit an appropriate water management plan for efficient energy use
- submit a plan showing how the project will create benefits for Thailand, such as training, academic collaboration, research and development, skills development for SMEs/entrepreneurs and supply chain support, and the plan must be completed before the corporate income tax exemption period ends
- employ Thai personnel in managerial and/or specialist positions at not less than 50% of the total number of personnel in such positions within 3 years, and
- obtain approval from the Subcommittee on Energy Management to Support Investment and Screen Data Centre Projects before submission of the BOI application.

Additionally, as a BOI-promoted business operator, the company must maintain a debt-to-equity ratio no greater than 3:1 for both tax incentives.

Additional tax incentives include:

- VAT exemptions for VAT-registered Thai-incorporated operators
- exemption on duties and taxes for imported machinery
- the right for foreign investors to obtain a FBC, bypassing standard licensing procedures
- land ownership rights for the promoted business, and
- a special allotment of work permits to employ foreign professionals with more relaxed requirements.

Other incentives

In addition to BOI incentives, Thailand has established agencies like the Digital Economy Promotion Agency and National Science and National Innovation Agency which offer funding and general government support for data centre operators.

Special economic zones and corridors

Thailand has established several special economic zones (**SEZs**) and economic corridors with incentives offering both tax and non-tax benefits to attract investment. These areas offer favourable conditions to support the establishment and operation of data centre developments, and include:

- 10 SEZs along its borders to enhance trade with neighbouring countries, and
- 4 new economic corridors in the north, north-east, central-west and the south.

While the Eastern Economic Corridor (**EEC**) is a particular focus, earmarked as Thailand's 'Silicon Valley' for technology and innovation, the government considers it to be increasingly concentrated and is therefore incentivising operators to locate outside the Eastern Economic Corridor through enhanced tax incentives, as discussed below.

07 Data protection and cyber security

Data protection and privacy framework

Thailand does not have laws specifically targeting data centre operators, developers and customers. Instead, data centres are subject to the *Personal Data Protection Act B.E. 2562* (2019) (**PDPA**), which applies across all industries. Depending on their services and contractual arrangements, data centres may be classified as data processors or, in some cases, data controllers, and must comply with relevant PDPA obligations, particularly around data security.

This includes implementing technical and organisational measures to protect personal data against loss, unauthorised access, or unlawful processing, such as physical safeguards, access controls, encryption and audit capabilities.

Data centres must also assist data controllers in meeting obligations regarding data subject rights and breach notifications.

Sector-specific regulators such as the Bank of Thailand, the Securities and Exchange Commission, and the NBTC may impose additional requirements to the PDPA for regulated entities.

Cyber security laws

Cyber security is primarily governed by the PDPA and the *Computer-Related Crime Act B.E. 2550* (2007) (**CCA**). The CCA criminalises unauthorised access, data interception, and unlawful alteration or destruction of data or systems, including those operated by data centres.

Data centre operators are required to implement strong physical and cyber security measures to ensure compliance. Operators providing hosting or cloud services may also qualify as service providers under the CCA, requiring them to retain traffic data and cooperate with lawful requests from authorities.

In addition, data centre operators designated as CII (see 'Critical infrastructure and security' below for further details) may be subject to notifications issued by the National Cyber Security Committee (**NCSC**) or Cyber Security Regulating Committee which impose cyber security standards, codes of practice and operational guidelines.

The NCSC has published the NCSC Notification Re: Cloud Cyber Security Standards (**Standards**) which applies to governmental bodies and CII organisations. The Standards require adherence to prescribed cloud cyber security standards in two areas: cloud security governance and cloud infrastructure and operations.

Governmental bodies and CII organisations must comply with the requirements under these Standards to varying degrees, depending on the level of impact that its data or information systems have on its operations.

The implementation of these Standards must be reported to the national cyber security agency.

Operational resilience obligations

Thailand does not have specific laws or regulations on operational resilience for data centres. However, operators typically follow the Uptime Institute's internationally recognised data centre classification standards.

08 Critical infrastructure and security

The *Cybersecurity Act B.E. 2562* (2019) (**CSA**) and current National Cyber Security Committee notification on CII, prescribe services in several key sectors, including information technology and telecommunications. Under the current CII schedule, the critical services in the information technology and telecommunications sector include, among others:

- domestic fixed-line and mobile telecommunications services
- fixed broadband internet services
- international telecommunications services, and
- domain name system services.

The NBTC is the regulator for the telecommunications sector.

Data centre services are not expressly listed as CII under the current notification. Accordingly, based on the presently published criteria, a data centre operator would not be classified as a CII entity solely by virtue of operating a data centre.

However, a data centre operator may still be indirectly subject to certain cyber security obligations under the CSA where it provides services to, or supports the operations of, a CII entity. In these cases, the data centre operator may be required — whether contractually or as part of supply chain or regulatory compliance measures — to implement cyber security and physical security controls consistent with the standards applicable to the relevant CII customer.

Financial institutions

The Bank of Thailand has published several notifications[2] which apply to financial institutions engaging with third parties for IT services (including cloud computing). Those third-party IT service providers engaged by the financial institutions may be indirectly required to comply with various control requirements depending on the criticality of the service. For example, the notification sets out policies on:

- outsourcing
- risk management
- service provider selection and management, and
- security, integrity and availability of IT systems and information.

09 Data localisation

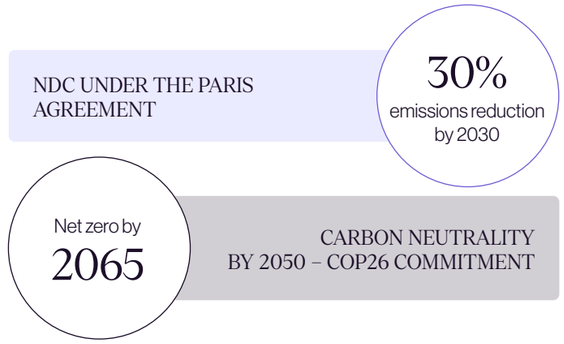
Thailand does not impose data localisation or residency requirements, even for sensitive data or specific sectors.

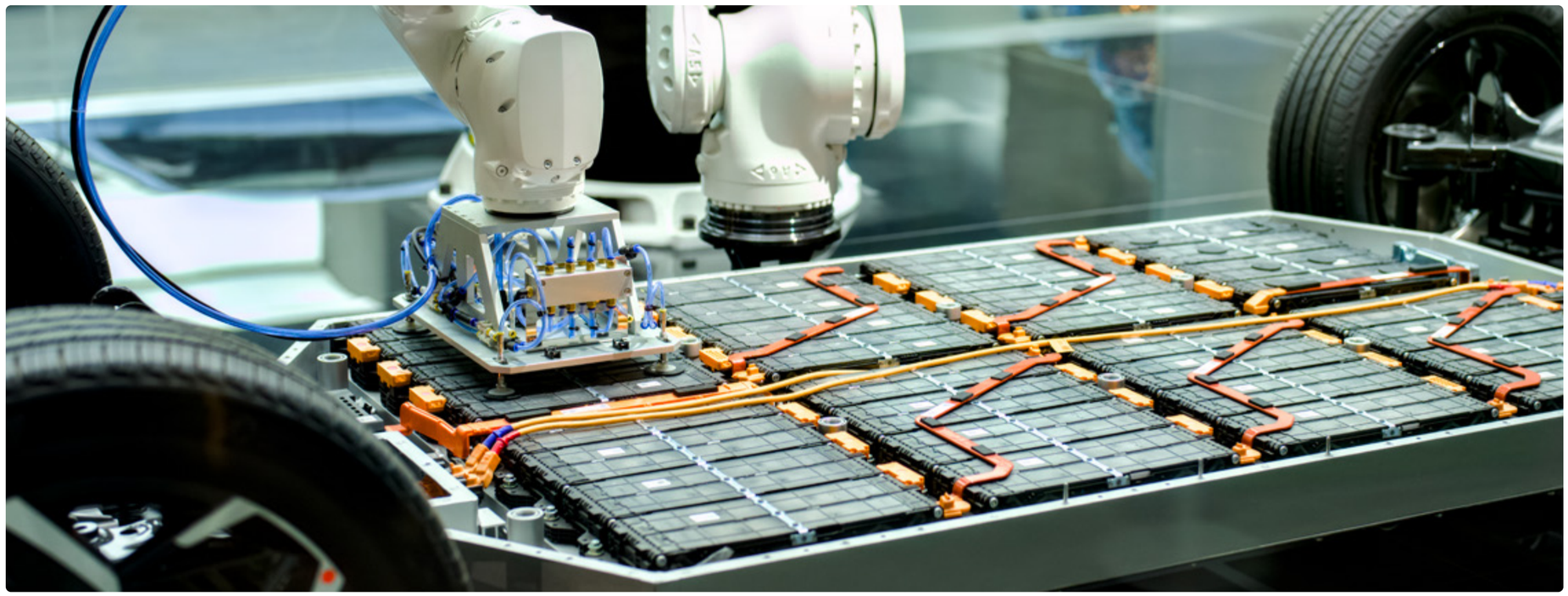
10 Environmental, social and governance

International ESG commitments

Thailand is a signatory to the UN Framework Convention on Climate Change, the Kyoto Protocol, and the Paris Agreement.

While there is currently no federal law implementing these commitments, a draft Climate Change Bill led by the Department of Climate Change and Environment and the Ministry of Natural Resources and Environment is expected to be enacted in 2026.





ESG reporting

Generally, ESG reporting is not mandatory in Thailand. However, listed companies are required to report annually via Securities and Exchange Commission Form 56-1 (**Form 56-1**) under the *Securities and Exchange Act B.E. 2535* (1992).[3] Under the Form 56-1 Reporting Guide, there are reporting guidelines in respect to a listed company's:

- high-level policies and practice guidelines regarding environmental matters, and
- performance in environmental management, particularly in areas significant to its business operations, such as energy consumption management.

Listed companies are also required to report their GHG emissions in accordance with international standards or an equivalent framework. These disclosure requirements follow a 'comply-or-explain' basis which means that listed companies that do not report must explain why. Unlisted companies are not subject to these requirements.

2 Including the Notification of the Bank of Thailand No. SorNorSor. 5/2566 Re: Rules on Supervision of Information Technology Risk (Information Technology Risk) of Financial Institutions and Specialised Financial Institutions.

3 The criteria and requirements for the content of such reports are prescribed by the *Notification of the Capital Market Supervisory Board No. TorJor. 44/2556* (as amended from time to time).

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We are grateful for those who have shared their insights from across APAC and helped to bring this Guide to life, from Mallesons and beyond.

We have strong, established relationships with leading law firms from around the Asia region, who we worked with to bring this together. A special thank you to ABNR, Chandler Mori Hamada, Chapman Tripp, Frasers Law Company, Kim & Chang, King & Wood, Lee and Li, Mori Hamada, Romulo Mabanta Buenaventura Sayoc & de los Angeles, Skrine and Trilegal for their collaboration on this Guide.

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Many people contributed to the development of this Guide and we greatly appreciate their assistance.

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Abraham Alvarez (TAG design)
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