

ONESOURCE™

Statutory Reporting

THAILAND CORPORATE TEMPLATE RELEASE NOTES

Content Version:	8.0
Release Notes:	December 2024
Period Ended:	December 2024
Update Type:	Major (Legislative and Corrections)

Document Version 1



THOMSON REUTERS®

CONTENTS LIST

RELEASE HISTORY 2

OVERVIEW..... 3

RELEASE SCHEDULE..... 4

LEGISLATIVE UPDATE INFORMATION..... 5

LEGISLATIVE 6

CORRECTIONS..... 7

FEATURES..... 7

CONTENT CHANGES 8

XBRL CHANGES..... 10

KNOWN ISSUES..... 11

ADDITIONAL INFORMATION 15

IMPACT ON EXISTING CLIENTS..... 16

DEVIATIONS FROM STANDARD CONFIGURATION..... 16

APPENDIX 16

RELEASE HISTORY

CONTENT	PLATFORM	PERIOD END	RELEASE DATE
V 8.0	P 6.28.9259	December 2024	November 2024
V 7.0	P 6.28.9259	December 2023	December 2023
V 6.0	P 6.28.9259	December 2022	July 2023
V 5.0	P 6.28.9259	December 2022	March 2023
V 4.0	P 6.28.9259	December 2021	March 2022

OVERVIEW

This **Thailand** Corporate Template Content Version **8.0** is a **Major** release that includes important legislative updates and IFRS-alignment changes, along with corrections.

Key legislative updates in this version are effective for annual periods beginning on or after **1 January 2024**. These updates include: • **‘Definition of accounting estimates - Amendments to TAS 8’**, • **‘Disclosure of accounting policies - Amendments to TAS 1, TAS 26, TAS 34, TFRS 7, and Thai accounting guidance related to financial instruments and insurance business disclosure’**, • **‘Deferred tax related to assets and liabilities arising from a single transaction - Amendments to TAS 12 and TFRS 1’**, • **‘Amendment to related accounting standards as a consequence of the issue of TFRS 17’**, and • **‘International Tax Reform (Pillar Two Model Rules) - Amendments to TAS 12’**.

This Version **8.0** release has been made available on Platform 6.28.9259.

RELEASE SCHEDULE

DISTRIBUTION

This Template Version **8.0** will be provided on the “**Thomson Reuters Statutory Reporting Help and Support**” Click [here](#) to download latest release pack.

For information on other template versions, please check the previous release notes.

XBRL

There is no XBRL for this template.

LEGISLATIVE UPDATE INFORMATION

For any high-level legislative changes please refer to the **LEGISLATIVE** section below.

For detailed and specific changes, kindly consult the document named “**TH Corporate Template (12.2024) (P 6.28.9259 C 8.0 - Content Change List (Full Version))**” which contains the complete list of content updates.

LEGISLATIVE

Accounting Reference Number	Details
TAS 8	Definition of Accounting Estimates - Amendments to TAS 8
TAS 1, TAS 26, TAS 34, TFRS 7 and Thai accounting guidance related to financial instruments and insurance business disclosure	Disclosure of accounting policies - Amendments to TAS 1, TAS 26, TAS 34, TFRS 7, and Thai accounting guidance related to financial instruments and insurance business disclosure
TAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction - Amendments to TAS 12
TFRS 17	Amendment to related accounting standards as a consequence of the issue of TFRS 17
TAS 12	International Tax Reform (Pillar Two Model Rules) - Amendments to TAS 12

CORRECTIONS

ITEM ID	TITLE	DETAILS AND LIMITATIONS
2487180	The display of folders and elements have been changed from 'Conditional' to 'Always'.	Folders and elements display for Cover page, Table of contents, Statement of financial position and Statement of profit or loss have been changed from 'Conditional' to 'Always', so that the error of 'Unable to fetch Report Element' will not show while viewing the report on the web version.
2453787	'Row description column' in Configure Data Capture has been translated from English to Thai	Row description column has been translated from 'Description' in English to 'คำอธิบาย' in Thai in every section. Thus, when a new row is added in grid tables, the description is showing as expected.

FEATURES

ITEM ID	TITLE	DETAILS AND LIMITATIONS
There are no new features included in this release.		

CONTENT CHANGES

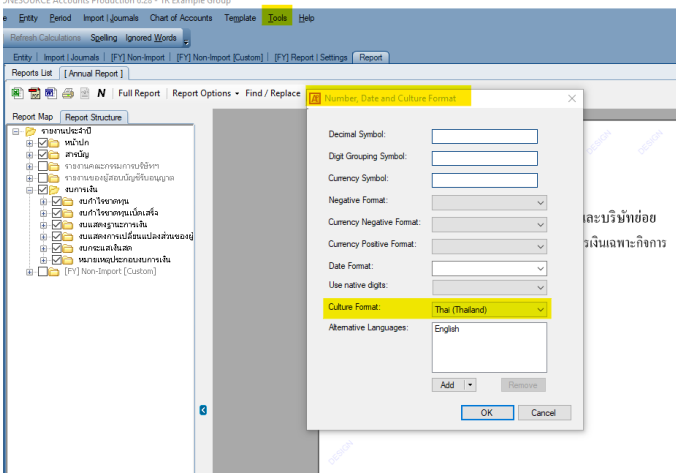
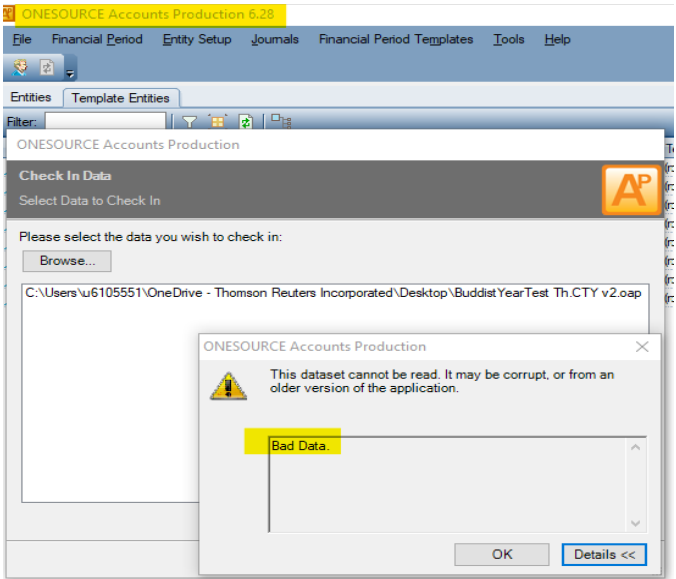
ITEM ID	TITLE	DETAILS AND LIMITATIONS
2651035	Updates to the Cover page, Content page and Primary statements.	Text and line items are updated in Cover page, Content page and Primary statements, regarding to 2024 Model content update. 'BS.EQ.RE.MOVEMENTS.ADOPTIONOFIAS37' in Statement of change in equity and 'BS.A.CA.CI' in Statement of financial position are removed from tables and moved from categories to NLUC FY2023 folder. Please be aware that NLUC FY2023 folder will be removed in the next 5 years. Additionally, there are new categories added under 'Cost of sales' and linked to grids table in Note 28.6 to improve automation. • FUNCTION.COSTSALES.DEPRECIATION • FUNCTION.COSTSALES.IMPAIRMENT • FUNCTION.COSTSALES.AMORTISATION • FUNCTION.COSTSALES.NETFXDIFFERENCES • FUNCTION.COSTSALES.WARRANTY • FUNCTION.COSTSALES.VARIABLELEASE • FUNCTION.COSTSALES.RELATEDSTLEASE • FUNCTION.COSTSALES.COSTSOFINVENTORIES • FUNCTION.COSTSALES.OTHERS
2651036	Updates to from Note 1 to Note 2 of the template.	Text is updated in Notes 1 to 2, regarding to 2024 Model content update.
2651037	Updates from Note 3 to Note 6 of the template.	Text and line items are updated in Notes 3 to 6, regarding to 2024 Model content update.

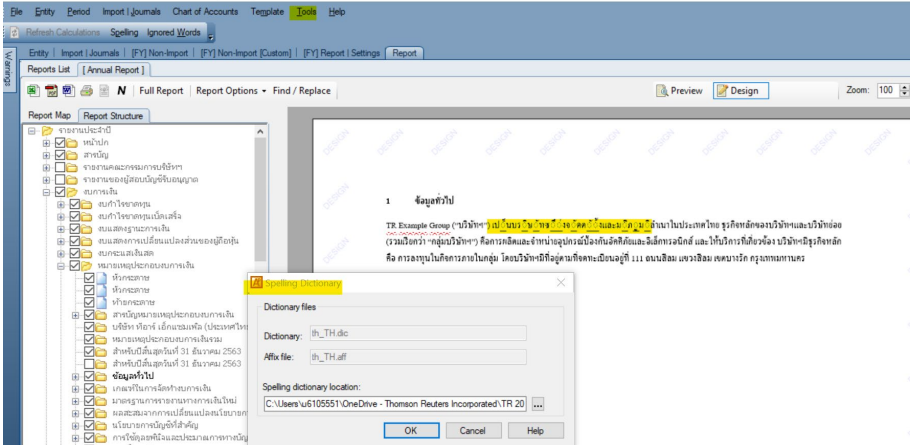
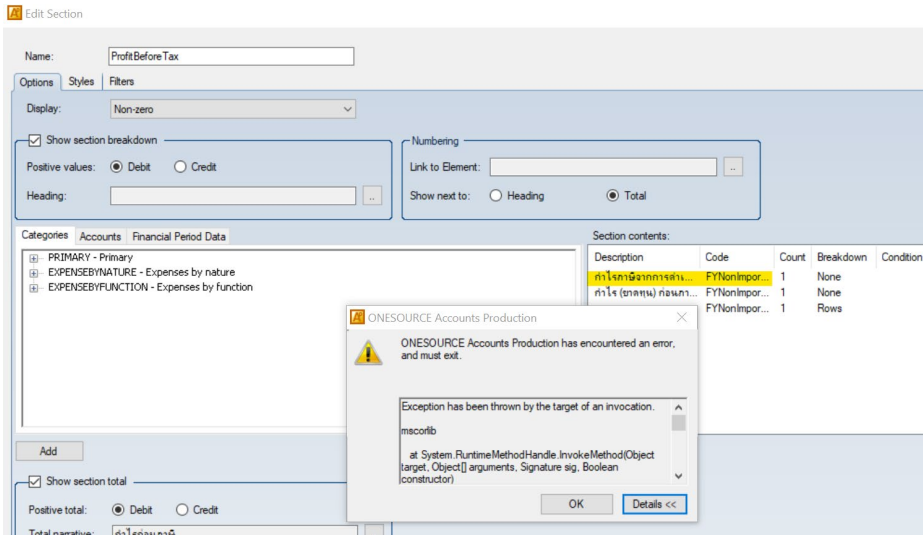
2651038	Updates from Note 7 to Note 13 of the template.	Text is updated in Notes 7 to 13, regarding to 2024 Model content update.
2651039	Updates from Note 14 to Note 21 of the template.	Text is updated in Notes 14 to 21, regarding to 2024 Model content update.
2651040	Updates from Note 22 to Note 31 of the template.	Text and line items are updated in Notes 22 to 31, regarding to 2024 Model content update.
2651041	Updates from Note 32 to Appendix 4 - GAAP overlay of the template.	Text and line items are updated in Notes 32 to Appendix 3, including the addition of Appendix 4, regarding to 2024 Model content update.
2651042	Updates from Appendix 5 - GAAP overlay to Appendix 6 - GAAP overlay of the template.	Appendix 5 and Appendix 6 have been added, including tables and text, regarding to 2024 Model content update

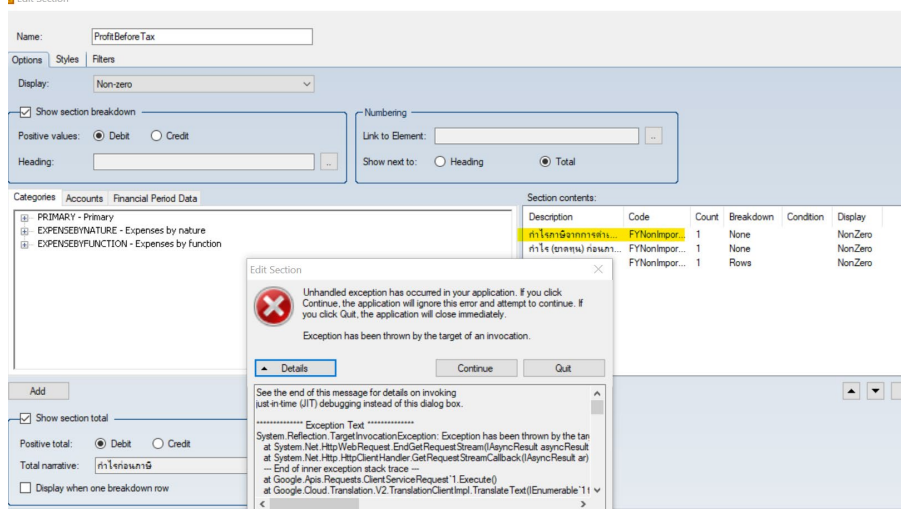
XBRL CHANGES

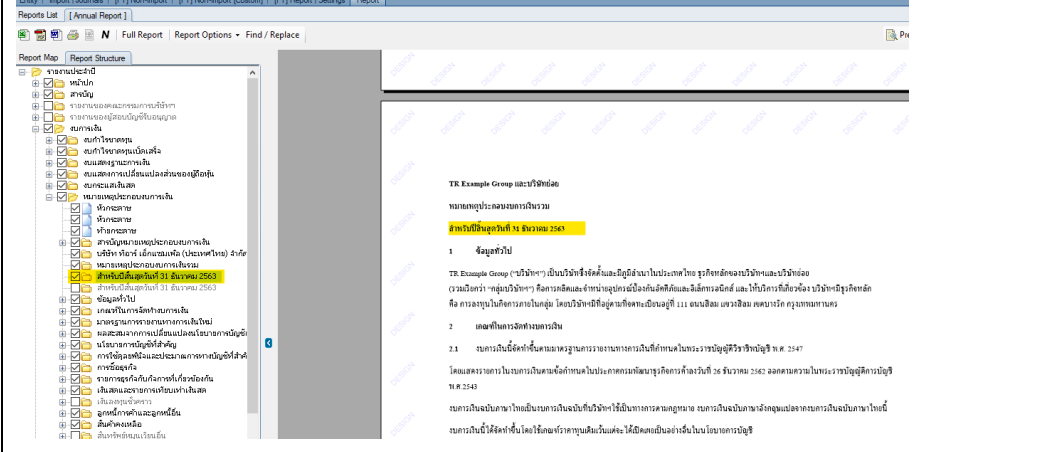
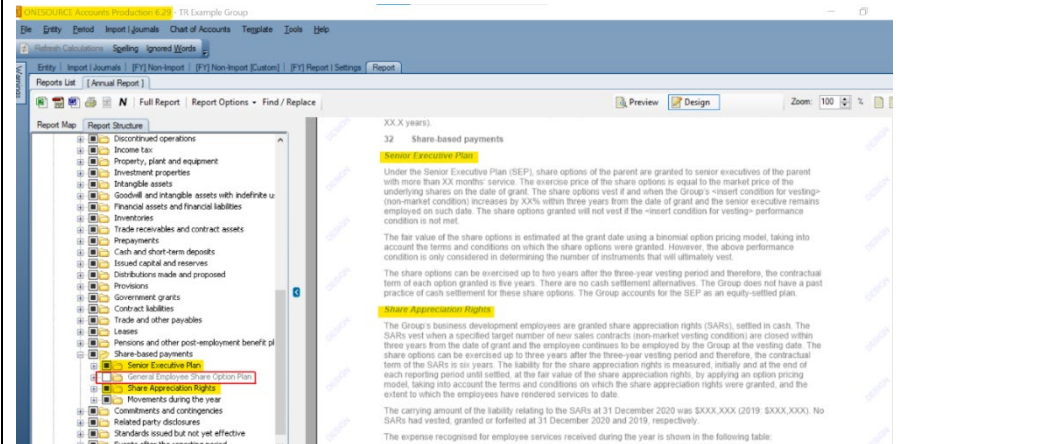
ITEM ID	DETAILS AND LIMITATIONS
There is no XBRL for this template.	

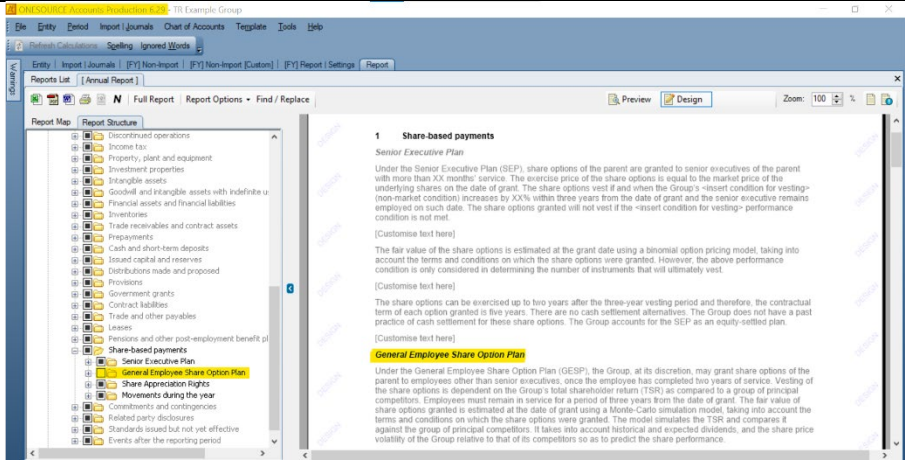
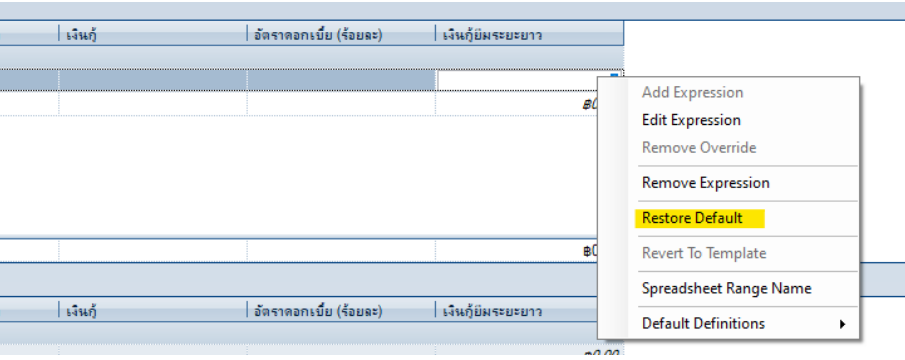
KNOWN ISSUES

ITEM ID	DETAILS AND LIMITATIONS
1	The import of Trial Balance does not bring forward any data when the Culture Format is set as 'Thai (Thailand)'. As a result, Culture Format needs to be changed from 'Thai (Thailand)' to 'English' before importing Trial Balance. After importing Trial Balance, users can change the Culture Format back to 'Thai (Thailand)'. 
2	The Region Format in Windows setting needs to be set as 'English' before checking in and out OAP file. If Windows setting is set as 'Thai (Thailand)' when users check out OAP file, then users will not be able to check that OAP file back in again, the following error will be shown up. The Buddhist year is believed to be the cause of this issue. 

3	Current error in the platform causes report (in Thai language) that is exported to PDF to not display Bold and Italic styles correctly. This issue occurs on Window 10 and 11. However, users may be experiencing other possible issues regarding to exporting to PDF such as font style is not recognised, alignment of the report is off, font size is too big. To overcome these issues, users can export the report to Word document and save it as PDF.
4	Thai dictionary has affected underline display in paragraph. With Thai dictionary, adding underline in paragraph will cause characters' misalignment. To avoid this issue, Thai dictionary is not included in the release pack. 
5	Users are not able to click into the description in the table, if users have network issue on their end. The following error message might be shown up. 

	
6	According to platform limitation, spacing the words manually by using the space bar needs to be performed to get line break, otherwise the words or sentences might go beyond page margin. Additionally, this limitation minimises the customisation of the report when Font style, Font size and Page setup need to be specified to avoid this issue. Font style needs to be set as 'Angsana New', Font size needs to be set as '12', and Page setup needs to be set as 'Custom 8.5 * 11 inch'. OAP will pick up the page margin automatically through PDF printer settings which is set as Default.
7	This is a known issue regarding to 'Text column' display setting. 'Text column' can be set as 'Never' or 'Always'. However, if users make any changes through 'Edit column', the display setting will change to 'AsRequired' by default.
8	There is a character limitation in grid column headers and rows, headers and rows can take up to 60 characters only.
9	Note Header folder 'For the year ended 31 December 2021' set to 'Always' has been customised XML. While the other Note Header folder 'For the year ended 31 December 2021' set to 'Never' because the last character has been pulled to the next line, it happens because of line wrap issue. However, this line wrap issue is no longer exist, so the customised XML folder is moved into 2563 (2020) folder and will be removed in the next 5 years. There is only more universal-styled Note Header folder has been turned on and left for users.

	
10	For users who would like to work on 6.29.9459 platform, please note there is Display setting issue because of the platform error. Report elements set to Never are not working, they are still showing up in both Preview and Design modes when viewing the notes individually. However, Report elements set to Never are working correctly as usual when viewing in the full report. When viewing in the full report,  When viewing the note individually,

	
11	If removing expressions does not get updated, please select 'Revert to template' if it is available. However, if 'Revert to template' is not available then please select 'Restore Default'. If either 'Revert to template' or 'Restore Default' still does not work, then please select 'Remove Expression'. 

ADDITIONAL INFORMATION

ITEM ID	DETAILS AND LIMITATIONS
1.	Additional folders have been created to store dated content at the bottom of each folder level of the annual report, as well as within the category structure. Please review these elements and create duplicates to retain them if needed.

IMPACT ON EXISTING CLIENTS

ITEM ID	DETAILS AND LIMITATIONS
There are no impacts identified for this release.	

DEVIATIONS FROM STANDARD CONFIGURATION

ITEM ID	DETAILS AND LIMITATIONS
There are no deviations identified for this release.	

APPENDIX

ITEM ID	DETAILS AND LIMITATIONS
There are no appendix items for this release.	