

## Wills and Inheritance Declarations in Thailand



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### Introduction

A new Ministerial Regulation on the making of wills and declarations of inheritance (the “**Regulation**”) was published in the Royal Thai Government Gazette on 22 January 2026 and came into effect 60 days thereafter. This Regulation was introduced in response to practical challenges encountered under the previous framework, particularly the absence of standardised forms and clear procedural guidance for certain types of wills requiring registration and inheritance declarations to be submitted to competent government officers (the “**Officer**”). To enhance consistency and legal certainty, the Regulation prescribes standard forms and introduces clearer procedural requirements with an aim to promote greater uniformity in practice among relevant authorities nationwide, while also improving the will-making process in Thailand.

### Types of Wills

The following wills are recognised under the Thai Civil and Commercial Code. To minimise the risk of disputes and to ensure the validity and enforceability of a will, it is essential that the testator executes the will in strict compliance with the legal requirements applicable to each type of will.

#### Ordinary Will

This type of will must be made in writing, either handwritten or typed, dated and signed by the testator in the presence of at least two witnesses, who must also sign the will.

#### Holograph Will

This type of will must be entirely handwritten, dated, and signed by the testator.

#### Public Document Will

The testator must declare the contents of the will to the Officer in the presence of at least two witnesses. The will must then be recorded by the Officer and signed by the testator, the witnesses, and the Officer, with the official seal affixed thereto.

## Secret Document Will

This type of will must be signed by the testator and sealed in an envelope. The testator must present the sealed will to the Officer in the presence of at least two witnesses and declare that the document contained therein is his or her will. The envelope must then be signed by the testator, the witnesses, and the Officer, with the official seal.

## Oral Will

This type of will is permissible only under exceptional circumstances where the testator is unable to make a will in any other prescribed form (such as when the testator is in imminent danger of death, or during a period of epidemic or war). The will must be declared in the presence of at least two witnesses, who must, without delay, report the contents of the will to the Officer. The will must then be recorded by the Officer and signed by the witnesses.

## Key Updates

### Forms

The Regulation prescribes a standardised request form to be submitted to the Officer by (i) a testator wishing to execute a public or secret document, or oral will; or (ii) a person wishing to submit an inheritance declaration in relation to the following matters:

- (1) disinheritance of a statutory heir from receiving inheritance;
- (2) revocation of the disinheritance of a statutory heir; and
- (3) renunciation of inheritance.

A request for registration of a will must be accompanied by the prescribed supporting documents or evidence, including identification documents and, in the case of a secret document will, the sealed will. Where an inheritance declaration has already been prepared by the applicant, such declaration must be submitted together with the request and must include the prescribed particulars.

In addition, the Regulation prescribes standard forms for public documents and oral wills, inheritance declaration letters, and acknowledgements of receipt of wills and declarations, as well as statements to be recorded by the Officer in respect of public document wills and secret document wills.

The introduction of standardised forms would reduce ambiguity in documentation, and minimise the risk of invalidity due to non-compliance with formal requirements.

### Procedures

The Regulation introduces a more structured administrative process to be followed by the Officer upon submission of a request together with the required supporting documents or evidence. This includes, among others, verification of legal capacity, maintenance of official records, permitted disclosures, and procedures and requirements for obtaining originals or certified copies. The enhanced procedural framework would ensure uniformity in administrative practice and provide

clearer operational guidance for applicants and the Officer for the registration of wills and inheritance declarations.

### **Fees**

The Regulation specifies applicable government fees for the preparation and registration of public and secret document wills, inheritance declaration letters, and certified copies of public document wills. Limited exemptions from fees may apply only in exceptional circumstances as prescribed.

### **Conclusion and Practical Considerations**

The introduction of this Regulation represents a positive development in Thailand's succession law framework. By standardising forms and clarifying procedures, it enhances legal certainty in will-making, reduces administrative inconsistencies, and provides greater confidence for testators and beneficiaries alike.

This is particularly important for individuals with corporate assets, where ineffective succession planning may disrupt business operations, affect control, or create uncertainty among shareholders and stakeholders. Individuals are therefore encouraged to ensure that their wills are properly structured and aligned with broader succession arrangements, and that they comply with applicable regulatory requirements, constitutional documents, and shareholder agreements (where relevant), to safeguard their intended distribution of assets and avoid conflicts or implementation issues.

*This update is intended solely to provide general information on recent regulatory and enforcement developments in Thailand and does not constitute legal advice or a legal opinion. Specific legal advice should be sought in relation to individual circumstances.*