

# Planning for Intestacy: Land Transfers to Non-Citizens in Thailand and the Philippines

By Genan F. Zilkha

## I. Introduction

The Philippines<sup>1</sup> and Thailand<sup>2</sup> are frequently promoted as ideal retirement locations. The Philippines has an entire department dedicated to assisting retirees, including foreign nationals seeking to retire in the Philippines.<sup>3</sup> There is a specific visa—the Special Resident Retiree’s Visa—that permits a foreign national to remain in the Philippines indefinitely.<sup>4</sup> Thailand has a similar visa that permits a foreigner, over the age of 50, to remain in Thailand for up to 10 years.<sup>5</sup> While these two countries vary in several ways, they both share one commonality. In both countries, foreigners can neither own nor acquire land. Both countries share a common exception—land can be transferred to a foreigner if the property is transferred through intestacy. This exception does not provide an absolute right for foreigners to acquire land. Instead there are ways for Filipino or Thai citizens to ensure that foreign relatives can receive the benefit of their property.

## II. Ownership Restrictions in the Republic of the Philippines and the Kingdom of Thailand

### A. Philippine Land Ownership Restrictions

Article XII of the 1987 Constitution of the Republic of the Philippines restricts foreign ownership of property in the Philippines. In particular, Article XII, Section 7 states that “[s]ave in cases of hereditary succession, no private lands shall be transferred or conveyed except to individuals, corporations, or associations qualified to acquire or hold lands of the public domain.”<sup>6</sup> Citizens (and former citizens) of the Philippines can acquire and own property. Corporations and associations can acquire property if the corporation or association is at least 60 percent Filipino owned. Although foreigners may not acquire land, they may acquire shares in a condominium, so long as the condominium is at least 60 percent Filipino owned.<sup>7</sup> If a foreigner obtains property in contravention of the Philippine Constitution, the transfer will be void.<sup>8</sup> Similarly, if a married couple with a Filipino and foreign spouse purchases land, the foreign spouse maintains no rights in the property.<sup>9</sup> Although a foreigner cannot own land, a foreigner can own a house (or other property) on land, just as long as the foreigner does not own the land itself.<sup>10</sup>

### B. Thailand Ownership Restrictions

Thailand similarly restricts the ability of foreigners to acquire and own property. Chapter 8 of the Land Code Promulgating Act, B.E. 2497 (LCCA) states that “[a]liens may acquire land by virtue of the provisions of a treaty giving the right to own immovable properties and subject to the provisions of this Code.” However,

there is currently no treaty in place that will permit aliens to acquire land.<sup>11</sup> The LCCA does carve out a narrow exception for foreigners who invest 40 million Thai baht (approximately \$1,269,200) in Thailand, and who use the property solely for residential purposes.<sup>12</sup> Foreigners may also own up to 49 percent of the units of a condominium.<sup>13</sup> In Thailand, a foreigner who purchases property without authorization must dispose of it.<sup>14</sup> As in the Philippines, property purchased by a Thai spouse, who is married to a foreigner, will not become marital property. When purchasing the property, the Thai spouse must prove that the money used to purchase the property did not come from common funds.<sup>15</sup> In Thailand, as in the Philippines, a foreigner may purchase a house, so long as the foreigner has not purchased the land on which the house is built.<sup>16</sup>

While both the Philippines and Thailand place outright restrictions on the transfer of property from a citizen to a non-citizen, in both countries there exists one exception: inheritance through intestacy.

## III. Intestacy in the Philippines and Thailand

### A. Intestacy in the Philippines

The Philippine legal system is a mixed civil and common law system, based on a combination of Spanish civil law and American common law.<sup>17</sup> There is no divorce in the Philippines.<sup>18</sup> In this absence of divorce, couples seeking to end their marriages have two options: they can seek a legal separation or an annulment. A legal separation permits the spouses to divide their property and live separately.<sup>19</sup> It does not allow the spouses to remarry.<sup>20</sup> In addition, legal separation requires that one party be at fault in the separation.<sup>21</sup> To the contrary, a civil annulment permits the former spouses to remarry, but is significantly costlier because it requires a psychological evaluation that can cost thousands of dollars.<sup>22</sup>

There are no specific probate courts in the Philippines. Instead, all probate proceedings are handled by the trial courts.<sup>23</sup> Philippine intestacy is governed by Title IV, Chapter 3 of Republic Act. No. 386, the Civil Code of the Philippines.<sup>24</sup>

Under Philippine intestacy law, legitimate or adopted children inherit property equally. Grandchildren

---

**GENAN ZILKHA**, a New York licensed attorney and current NYU LL.M. student, resides in the Manila, Philippines where she maintains a private practice and is a Senior Legal Advisor with the American Bar Association Rule of Law Initiative. She can be reached at [genanzilkha@gmail.com](mailto:genanzilkha@gmail.com).

inherit by right of representation if their parents have predeceased. Shares belonging to an adopted child who predeceases his parent and has no descendant, will go to the adopted child's relatives by consanguinity. Illegitimate children are entitled to half of legitimate children's entitlement. If a child predeceases his parents, his parents are entitled to inherit his entire estate equally. If there are no living parents, the estate is divided per capita among survivors of equal degrees. If there are no living legitimate descendants, the illegitimate descendants inherit the entire estate. Illegitimate children cannot inherit from legitimate children.

Upon the death of the decedent, the marital property is liquidated, and the surviving spouse gets one half of this property. The remaining half is divided among the statutory heirs (including the spouse). If the decedent has a surviving spouse but no surviving descendants, the entire estate goes to the surviving spouse. If the decedent has a surviving spouse and surviving legitimate children or their descendants, the surviving spouse and children, or their descendants, will share the estate equally. If the decedent has surviving illegitimate children and a surviving spouse, the spouse will get half of the estate and the surviving children will divide the second half of the estate. If the decedent has a surviving spouse and surviving parents, then the spouse takes one half of the estate, and the parents take the other half of the estate. If there is a surviving spouse and surviving siblings of the decedent, or their children, the surviving spouse is entitled to one half of the estate, and the surviving siblings, or their children, are entitled to the other half. If there is a surviving spouse, and surviving legitimate and illegitimate children, the surviving spouse will get the same share as the surviving legitimate children. While an annulment revokes the ability of either spouse to inherit via intestacy, where there is a legal separation, only the offending spouse, i.e., the spouse who caused the separation, is disqualified. The non-offending spouse can still inherit.<sup>25</sup>

## B. Intestacy in Thailand

Thailand has a civil law system. Thai laws are influenced by laws from both civil and common law countries.<sup>26</sup> There is some common law influence as well. Thai Supreme Court decisions have persuasive authority over lower courts.<sup>27</sup> Unlike in the Philippines, divorce in Thailand is legal.<sup>28</sup>

Thai intestacy is governed by Book VI, Title II, of the Thailand Civil and Commercial Code (TCCC). Section 1629 of the TCCC sets out the order of intestacy. Under Thai Law, there are six classes of statutory heirs: (1) descendants (i.e., children and their issue); (2) parents; (3) brothers and sisters of full blood; (4) brothers and sisters of half-blood; (5) grandparents; (6) uncles and aunts. Pursuant to Section 1630 of the TCCC, "So long as there is any heir surviving or represented in a class as specified in Section 1629 of the TCCC, the heir

of the lower class has no right at all to the estate of the deceased."

Although not listed in Section 1629, spouses are also considered statutory heirs. If a decedent has a surviving spouse, then the inheritance is not distributed according to class. Instead, under Section 1635, if there is a living spouse and surviving descendants of the decedent, the spouse inherits in the "same share as an heir in the degree of children." If there is a surviving spouse and surviving parents, then the spouse gets half of the estate and the surviving parent or parents gets the other half of the estate. If there is a surviving spouse and surviving sibling or siblings (these siblings must be "whole blood"), then the spouse gets half of the estate and the siblings get the other half. If there is a surviving spouse and surviving siblings, grandparents, uncles, or aunts, then the spouse gets two thirds of the estate, and the rest of the estate is divided among the survivors. If only the decedent's spouse survives, then the spouse inherits the entire estate. Illegitimate children who are legitimated, or adopted, inherit in the same way as a child who is legitimate at birth. Under Section 1622 of the TCCC, a Buddhist monk cannot inherit property as a statutory heir, and if a monk dies intestate, the property that the monk acquired while he was a monk will go to his monastery, while property acquired prior to the monkhood will go to his statutory heirs.

## C. Intestate Disposition of Land

Despite some differences between Thai and Philippine intestacy law, under both Philippine and Thai law, a foreigner can inherit property, albeit only through intestacy. Under the Philippine Constitution, this is carved out in an exception under Article XII, Section 7 which permits the transfer of land to non-Filipinos by means of hereditary succession. In Thailand, Section 93 of the Act Promulgating the Land Code, B.E. 2497 (1954) permits the transfer of property to a non-Thai statutory heir.

In the Philippines, a foreign distributee may retain inherited property, but their ability to dispose of the land is limited. The foreign distributee is bound by Section 7, and therefore can deed the land to a Filipino citizen or transfer the land to a Filipino citizen through a will. Property can be transferred to another foreigner by means of hereditary succession only. In a particularly interesting case, *Republic v. Guzman*,<sup>29</sup> the Supreme Court of the Philippines held that the American wife of a former Filipino citizen, who, together with her American son, inherited certain property in the Philippines through intestacy, could not transfer her interest to her son through deeds of quitclaim because this was considered the transfer of property in the Philippines to a foreigner.

If a piece of property is wrongfully obtained by a foreigner, that foreigner cannot transfer the piece of property by hereditary succession.<sup>30</sup> Notwithstanding

the decision in *Guzman*, a foreigner distributee who inherits property can, in effect, transfer the property to a fellow distributee by repudiating the inheritance. In *Guzman*, the Supreme Court indicated that the surviving wife could have, in effect, transferred the inherited property to her son had she repudiated her inheritance. Under Article 1056 of the Civil Code of the Philippines, the “acceptance or repudiation of an inheritance, once made, is irrevocable, and cannot be impugned, except when it was made through any of the causes that vitiate consent, or when an unknown will appears.” Since the wife had already accepted the inheritance she could not then repudiate it. Further, an heir has a limited amount of time in which to repudiate an inheritance. Pursuant to Article 1057 of the Civil Code of the Philippines, within 30 days of the court’s issuance of an order for distribution of the estate, “the heirs, devisees and legatees shall signify to the court having jurisdiction whether they accept or repudiate the inheritance. If they do not do so within that time, they are deemed to have accepted the inheritance.”

In Thailand, the heir may not retain ownership of the land without permission of the Minister of the Interior. The Minister of the Interior will not give permission to a foreigner to keep the property because, under Section 83 of the TCCC, a foreigner may only own property pursuant to a treaty, and there are currently no land ownership treaties in place. Therefore, under Section 94 of the TCCC, the foreign distributee must dispose of the land within one year. If the foreign distributee fails to sell the land within one year, the Director-General of the Land Department can sell the property and retain a percentage of the proceeds.<sup>31</sup>

#### **IV. Property Transfer in the Philippines and Thailand**

As discussed above, ownership and transfer restrictions in the Philippines and Thailand make it impossible for a Philippine or Thai national to transfer property while alive to a non-Filipino or non-Thai national. Similarly, a Philippine or Thai national cannot transfer property to an unrelated non-Philippine or non-Thai national at any point, because property can only be transferred to a foreigner by intestacy. Still, there are ways for a Thai or Philippine national to ensure that some interest in property is transferred to a non-Filipino or non-Thai national.

##### **A. Property Transfer to Foreigners in the Philippines**

As discussed by the Supreme Court in *Guzman*, if there is more than one heir to a property, and the ultimate goal is to transfer the property from one foreign distributee to another after the death of the decedent Philippine national, then heirs can repudiate their interest in the property and, by default, effect the transfer of the property. Repudiation cannot be agreed upon through contract prior to the decedent’s death. Under Article 1347 of the Philippine Civil Code, “no contract

may be entered into upon a future inheritance except in cases expressly authorized by law.” Thus, while a distributee can repudiate his share of a future estate, this distributee cannot agree via contract to do so.

Property can be transferred to a corporation or association that is at least 60 percent Filipino owned. The remaining 40 percent can be held by a foreigner. This permits the foreigner to retain some interest over the property, although the foreigner will not have majority interest, and therefore will not control the corporation or association. If this is what the foreigner and Filipino decide to do, then they must be wary of the Anti-Dummy Law, Commonwealth Act No. 108 (1975), which prohibits using “proxy arrangement to accomplish a transaction not allow[ed] under Philippine law.”<sup>32</sup> Under the Anti-Dummy Law, for example, a Filipino 60 percent owner cannot permit a non-Filipino 40 percent owner to exert control over a corporation. Violations of the Anti-Dummy Law are punishable with both civil and criminal penalties.

While a foreigner cannot own property, “the constitutional ban against foreigners applies only to ownership of Philippine land and not to the improvements built thereon.”<sup>33</sup> Thus, if the Filipino landowner builds a house on the land, this house can be willed to the foreigner. If the house is owned exclusively by the foreigner, and the decedent did not leave a will, then, even if the property passes through intestacy to other statutory heirs, this would encumber the property and therefore provide some protection to the foreign heir.

While not common, trusts are another way for a Filipino citizen to ensure that a foreigner receives the benefit of property. Property can be placed into a trust for the benefit of the foreigner. In this situation, while the trust beneficiary can be a foreigner, the trustee must be Filipino.

One additional way to transfer property from a Filipino citizen to a foreigner statutory heir is to create a will that explicitly disinherits the remaining statutory heirs. This is not as simple as it might seem. Unlike in the United States, where an individual can generally disinherit a relative with an exception of a spouse in a will, in the Philippines certain heirs are deemed compulsory heirs. This means that these heirs cannot be disinherited without cause. Included among the compulsory heirs are parents, children, and spouse.<sup>34</sup> Article 887 of the Civil Code of the Philippines sets forth the grounds for disinheritance. These grounds include: “(6) Maltreatment of the testator by word or deed, by the child or descendant; (7) When a child or descendant leads a dishonorable or disgraceful life.” Thus, an individual can only disinherit a compulsory heir, and ensure that property is transferred via intestacy to a foreign statutory heir, by demonstrating that there was a specified reason for disinheriting this compulsory heir. Therefore, disinheriting statutory heirs in a will should only be attempted as a last resort.

## B. Property Transfer to Foreigners in Thailand

Since Thailand does not permit foreigners to retain ownership over land, even though a foreigner is entitled to inherit land through intestacy, a foreign distributee must dispose of the inherited property within one year. Therefore, unlike in the Philippines, it may not be worthwhile for a Thai property owner to disinherit his Thai statutory heirs to ensure that the property transfers via intestacy to his foreign spouse. Similarly, Section 1686 of the TCCC specifically prohibits the creation of a trust.<sup>35</sup> While forbidden by law, under Section 1687, property willed to a minor, or someone deemed incompetent, can be held in trust by a controller until the minor reaches the age of majority, or the incompetence ends.

As in the Philippines, it is possible for a foreigner to own part of a corporation that, in turn, owns the land. Section 97 of the LCCA permits a limited company or registered partnership that is no more than 49 percent owned by a foreigner to own land. Therefore, a Thai citizen and foreigner can own land, as long as the Thai citizen retains 51 percent ownership. This will allow the foreigner to retain some control over the land, albeit not a majority stake. A foreigner citizen who establishes a Thai limited company or registered partnership must be wary of violating Thai nominee prohibitions. Under Section 96 of the LCCA, when a Thai person “has acquired land as the owner in place of an alien or juristic person” then the Director-General can dispose of the land. Section 113 of the LCCA creates civil and criminal penalties for any Thai person who “acquires land as an agent of an alien or juristic person.” Under Section 113, a Thai limited company cannot be established simply with the purpose of purchasing property for a foreigner. Therefore, if a Thai citizen and a foreigner decide to form a company to for the purpose of purchasing land for the non-Thai citizen, then the Thai citizen will also face penalties.<sup>36</sup>

Thailand has two legal mechanisms that have their basis in civil law, and that can provide protection to a non-Thai citizen: superficies and usufruct. The right of superficies, which is governed by Chapter VI of the TCCC, permits the separation of the house ownership and land ownership and grants the foreigner the ability to keep his building on the Thai property<sup>37</sup> for the remainder of the non-Thai citizen’s life, or a period of up to 30 years.<sup>38</sup> If no time is specified, the superficies can be terminated by either party with reasonable notice.<sup>39</sup> The rights of superficies is a real property right, and can therefore be transferred to third parties, or through inheritance.<sup>40</sup> The Thai citizen who owns the property can sell the property, but the right of superficies will travel with the property.<sup>41</sup> Once the superficies ends, the property must be returned to its original state or, in the alternative, the property owner can purchase the improvements to the property. The right of superficies is not extinguished if the improvements to the property are destroyed.<sup>42</sup>

Unlike a right of superficies, a right of usufruct<sup>43</sup> does not separate the house ownership from the land ownership. Instead, a right of usufruct is a real property right that transfers the “possession, use and enjoyment of the property,” and the “right of management of the property.”<sup>44</sup> The person granted the usufruct right, the usufructuary, must take care of the property and,<sup>45</sup> at the termination of the usufruct term, return the property to the owner.<sup>46</sup> The usufruct can be created for a term of no more than 30 years (renewable once) or the life of the usufructuary.<sup>47</sup> If no term is specified, then it is for the life of the usufructuary. Upon the return, the usufructuary must replace anything he used, and provide compensation for destruction to the property. The usufructuary may transfer his rights in the property to a third party but may not transfer it via inheritance.<sup>48</sup> If the property is destroyed without compensation, the property owner does not need to restore the property.<sup>49</sup> If the property owner chooses not to restore the property, then the usufruct terminates. The owner has the right to object to “unlawful or unreasonable use of the property.”<sup>50</sup> The usufruct ends when the usufructuary dies.<sup>51</sup>

While not estate planning tools in themselves, the right of usufruct and superficies provides a modicum of protection to a non-Thai citizen owner. The non-Thai citizen owner can, for example, purchase a house and reside on that house for the rest of his life. Similarly, a parent with non-Thai children can ensure that his child can remain in his house for the remainder of the child’s life. Thai citizens with non-Thai spouses can ensure that the non-Thai spouse has a residence. A right of superficies also provides the holder of the right of superficies with the ability to receive compensation for improvements done to the land, although these improvements remain at the discretion of the landowner.

## V. Conclusion

Although touted as a great place to retire, both the Philippines and Thailand make it impossible for foreigners to own property outright. A foreigner residing in either the Philippines or in Thailand can still, in limited situations, acquire property. A Thai or Philippine citizen can also take steps to ensure that a foreign relative’s property rights are protected after the Thai or Philippine citizen dies.

## Endnotes

1. Retiring to the Philippines, <https://retiringtothephilippines.com> (last visited Feb. 27, 2018).
2. Evan Tarver, *7 Reasons Why Americans Retire in Thailand*, Investopedia (Mar. 21, 2017), <https://www.investopedia.com/articles/personal-finance/092415/7-reasons-why-americans-retire-thailand.asp>.
3. Why Retire in the Philippines?, [http://www.pra.gov.ph/main/why\\_retire?page=1](http://www.pra.gov.ph/main/why_retire?page=1) (last visited Feb. 27, 2018).
4. Special Resident Retiree’s Visa, <http://www.pra.gov.ph/main/retiree/active>.
5. Teeranai Charuvastra, *10-year Visas Now Available: Thai Immigration*, Khaosod English (Aug. 16, 2017), <http://www.khaosod.com/10-year-visas-now-available-thai-immigration>.

- khaosodenglish.com/news/business/2017/08/16/10-year-visas-now-available-thai-immigration.
6. CONST. (1987) Art. XII, Sec. 7 (Phil.).
  7. Foreign equity in Condominium Corporation, SEC-OGC Opinion No. 08-27, Nov. 27, 2008, <http://www.sec.gov.ph/wp-content/uploads/2015/11/08-27.pdf> (last visited Feb. 28, 2018).
  8. *See Fullido v. Grilli*, G. R. No. 215014, Feb. 29, 2016 (invalidating a lease from a Filipino to a foreigner for 50 years with the ability to renew for an additional 50 years where the intent was to “transfer the dominion of a land to a foreigner in violation of Section 7, Article XII of the 1987 Constitution,” and thus determining that the lease “must be rightfully struck down as null and void for being repugnant to the fundamental law”); *see also* An Act to Ordain and Institute the Civil Code of the Philippines Rep. Act No. 386 (June 18, 1949), Ch. 1. (Civil Code of the Philippines) (“Article 5. Acts executed against the provisions of mandatory or prohibitory laws shall be void, except when the law itself authorizes their validity.”), <http://www.officialgazette.gov.ph/1949/06/18/republic-act-no-386> (last visited Feb. 28, 2018).
  9. *See Matthews v. Taylor*, G.R. No. 164584, June 22, 2009 (“In light of the foregoing jurisprudence, we find and so hold that Benjamin has no right to nullify the Agreement of Lease between Joselyn and petitioner. Benjamin, being an alien, is absolutely prohibited from acquiring private and public lands in the Philippines.”); *see also In Re Muller*, G.R. No. 149615 August 29, 2006.
  10. *See Beumer vs. Amores*, G.R. No. 195670, Dec. 3, 2012 (“To be sure, the constitutional ban against foreigners applies only to ownership of Philippine land and not to the improvements built thereon, such as the two (2) houses standing on Lots 1 and 2142.”).
  11. Although there is a treaty in place between the U.S. and Thailand, this treaty permits Americans to own companies in Thailand, but explicitly prevents them from owning property. *See* Treaty of Amity and Economic Relations between the Kingdom of Thailand and the United States of America, <https://2016.export.gov/thailand/treaty/index.asp>.
  12. Land Code Promulgating Act, B.E. 2497. As amended until Land Code Amendment Act (No.12), B.E. 2551 (2008) (LCCA), Section 96 bis.
  13. LCCA Section 19/2 (bis). “Each condominium shall have aliens or corporate as indicated under Section 19 holding ownership in the units collectively not exceeding forty-nine percent (49%) of the spaces of the whole units in such particular condominium at the time of making the registration of such condominium in accordance with Section 6.”
  14. *See* LCCA Section 94 (“All the land which as foreigner has acquired unlawfully or without permission shall be disposed of by such foreigner within the time limit prescribed by the Director-General which shall not be less than one hundred eighty days nor more than one year. If the land is not disposed of within the time prescribed the Director-General shall have the power to dispose of it.”).
  15. *See Land Ownership and Thai Spouse*, Samuiforsale, <https://www.samuiforsale.com/knowledge/land-ownership-and-thai-spouse.html> (discussing Section 1471 and Section 1472 of the TCCC) (last visited Feb. 27, 2018).
  16. *Overview Property Law Thailand*, Samuiforsale, <https://www.samuiforsale.com/knowledge/overview-property-law-thailand.html> (last visited Feb. 27, 2018).
  17. Salvador T. Carlota, *The Three Most Important Features of the Philippine Legal System That Others Should Understand*, IALS Conference 1 (2007), <http://www.ialsnet.org/meetings/enriching/carlota.pdf>.
  18. Tom Hundley and Ana P. Santos, *The Last Country in the World Where Divorce Is Illegal*, FOREIGN POL’Y (Jan. 19, 2015) <http://foreignpolicy.com/2015/01/19/the-last-country-in-the-world-where-divorce-is-illegal-philippines-catholic-church>.
  19. Re: Proposed Rule on Legal Separation, A.M. No. 02-11-11-SC (March 4, 2003).
  20. *Legal separation does not cut marriage bond*, Manila Times (May 21, 2015), <http://www.manilatimes.net/legal-separation-does-not-cut-marriage-bond/185490>.
  21. The Family Code of the Philippines, Exec. Ord. No. 209, s. 1987, Art. 55 (July 6, 1987).
  22. Gina Lumauig, *Annulled and void: After the love is gone*, Rappler (Feb. 14, 2012), <https://www.rappler.com/move-ph/1503-annulled-and-void-after-the-love-is-gone>.
  23. An Act Expanding the Jurisdiction of the Metropolitan Trial Courts, Municipal Trial Courts, and Municipal Circuit Trial Courts, Amending for the Purpose Batas Pambansa, Blg. 129, Otherwise Known as the “Judiciary Reorganization Act Of 1980,” Rep. Act No. 7691 (March 25, 1994).
  24. Rep. Act No. 386 (1949), Arts. 987-1010.
  25. Exec. Ord. No. 209, s. 1987, Art. 64(4).
  26. Joe Leeds, *Introduction to the Legal System and Legal Research of the Kingdom of Thailand*, Globalex (Dec. 2008), <http://www.nyulawglobal.org/globalex/Thailand.html>.
  27. *Id.*
  28. TCCC, Book V, Title I, Part VI, Sec. 1501.
  29. G.R. No. 132964, February 18, 2000.
  30. *See Republic vs Register of Deeds of Roxas City*, G.R. No. 158230, July 16, 2008.
  31. *Foreign land ownership by succession*, Samuiforsale, <https://www.samuiforsale.com/knowledge/inheritance-laws-thailand.html#1> (last visited Feb. 27, 2018).
  32. Robert Wolff, *The Philippine Anti-Dummy Law*, DUMAGETE METRO POST (Feb. 5, 2017) <http://dumaguemetropost.com/the-philippine-antidummy-law-p8430-641.htm>
  33. *Beumer vs. Amores*, G.R. No. 195670, Dec. 3, 2012.
  34. Rep. Act No. 386 (1949), Art. 887.
  35. Under TCCC, Sec. 1686, a “[t]rust created whether directly or indirectly by will or by any juristic act producing effect during lifetime or after death shall have no effect whatever.” Thailand does have a law that permits the creation of trusts, the Trust for Transactions in Capital Market Act B.E. 2550 (2007), but this only permits the creation of trusts that relate to capital markets development.
  36. TCCC, Sec. 1097 requires that a limited corporation have at least three directors.
  37. *Id.* at Sec. 1410.
  38. *Id.* at Sec. 1403. “The grant may be renewed for a period not exceeding thirty years from the time of renewal.”
  39. *Id.* at Sec. 1413.
  40. *Id.* at Sec. 1411.
  41. *Right of Superficies in Thailand*, Magna Carta Law Office, <http://magnacarta.co.th/faq-section-2/right-of-superficies-in-thailand> (last visited Feb. 27, 2018).
  42. TCCC, Sec. 1415.
  43. Right of usufruct also exists in the Philippines, where it is governed by Rep. Act No. 386 (1949), Arts. 562 to 612.
  44. TCCA, Sec. 1417
  45. *Id.* at Sec. 1421.
  46. *Id.* at Sec. 1420.
  47. *Id.* at Sec. 1418.
  48. *Id.* at Sec. 1422.
  49. *Id.* at Sec. 1419.
  50. *Id.* at Sec. 1423.
  51. *Id.* at Sec. 1418.