EXCISE TAX ACT, B.E. 2560 (2017)

HIS MAJESTY KING MAHA VAJIRALONGKORN BODINDRADEBAYAVARANGKUN;
Given on the 18th Day of March B.E. 2560;
Being the 2nd Year of the Present Reign.

His Majesty King Maha Vajiralongkorn Bodindradebayavarangkun is graciously pleased to proclaim that:
Whereas it is expedient to revise the law on excise tax;
Be it, therefore, enacted by the King, by and with the advice and consent of the National Legislative Assembly, as follows.

Section 1. This Act is called the “Excise Tax Act, B.E. 2560 (2017)”.

Section 2.¹ This Act shall come into force after the expiration of one hundred eighty days as from the date of its publication in the Government Gazette.

Section 3. The following shall be repealed:
(1) the Excise Tax Act, B.E. 2527 (1984);
(2) the Excise Tax Act (No. 2), B.E. 2534 (1991);
(3) the Excise Tax Act (No. 3), B.E. 2543 (2000);
(4) the Excise Tax Act (No. 4), B.E. 2544 (2001);
(5) the Excise Tax Act (No. 5), B.E. 2545 (2002);


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(6) the Emergency Decree Amending the Excise Tax Act, B.E. 2527 (1984), B.E. 2546 (2003);
(7) the Excise Tariff Act, B.E. 2527 (1984);
(8) the Emergency Decree Amending the Excise Tariff Act, B.E. 2527 (1984), B.E. 2527 (1984);
(9) the Emergency Decree Amending the Excise Tariff Act, B.E. 2527 (1984) (No. 2), B.E. 2529 (1986);
(10) the Emergency Decree Amending the Excise Tariff Act, B.E. 2527 (1984) (No. 3), B.E. 2533 (1990);
(11) the Excise Tariff Act (No. 2), B.E. 2534 (1991);
(12) the Excise Tariff Act (No. 3), B.E. 2534 (1991);
(13) the Emergency Decree Amending the Excise Tariff Act, B.E. 2527 (1984) (No. 4), B.E. 2546 (2003);
(14) the Emergency Decree Amending the Excise Tariff Act, B.E. 2527 (1984) (No. 5), B.E. 2552 (2009);
(15) the Excise Tax Revenue Allocation Act, B.E. 2527 (1984);
(16) the Liquor Tax Revenue Allocation Act, B.E. 2527 (1984);
(17) the Liquor Act, B.E. 2493 (1950);
(18) the Liquor Act (No. 2), B.E. 2497 (1954);
(19) the Emergency Decree on Liquor, B.E. 2501 (1958);
(20) the Act Approving the Emergency Decree on Liquor, B.E. 2501 (1958), B.E. 2501 (1958);
(21) the Liquor Act (No. 3), B.E. 2510 (1967);
(22) the Emergency Decree on Liquor (No. 2), B.E. 2513 (1970);
(23) the Act Approving the Emergency Decree on Liquor (No. 2), B.E. 2513 (1970), B.E. 2513 (1970);
(24) the Notification of the National Executive Council No. 175, Dated 14th July B.E. 2515 (1972);
(25) the Notification of the National Executive Council No. 338, Dated 13th December B.E. 2515 (1972);
(26) the Emergency Decree Amending the Liquor Act, B.E. 2493 (1950) (No. 3), B.E. 2521 (1978);

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(27) the Liquor Act (No. 4), B.E. 2521 (1978);
(28) the Liquor Act (No. 5), B.E. 2521 (1978);
(29) the Emergency Decree Amending the Liquor Act, B.E. 2493 (1950) (No. 4), B.E. 2523 (1980);
(30) the Emergency Decree Amending the Liquor Act, B.E. 2493 (1950) (No. 5), B.E. 2525 (1982);
(31) the Emergency Decree Amending the Liquor Act, B.E. 2493 (1950) (No. 6), B.E. 2528 (1985);
(32) the Liquor Act (No. 6), B.E. 2534 (1991);
(33) the Liquor Act (No. 7), B.E. 2534 (1991);
(34) the Emergency Decree Amending the Liquor Act, B.E. 2493 (1950) (No. 7), B.E. 2556 (2013);
(35) the Tobacco Act, B.E. 2509 (1966);
(36) the Tobacco Act (No. 2), B.E. 2511 (1968);
(37) the Tobacco Act (No. 3), B.E. 2512 (1969);
(38) the Tobacco Act (No. 4), B.E. 2521 (1978);
(39) the Emergency Decree Amending the Tobacco Act, B.E. 2509 (1966), B.E. 2523 (1980);
(40) the Tobacco Act (No. 5), B.E. 2523 (1980);
(41) the Tobacco Act (No. 6), B.E. 2534 (1991);
(42) the Tobacco Act (No. 7), B.E. 2534 (1991);
(43) the Emergency Decree Amending the Tobacco Act, B.E. 2509 (1966) (No. 2), B.E. 2552 (2009);
(44) the Playing Cards Act, B.E. 2486 (1943);
(45) the Playing Cards Act (No. 2), B.E. 2505 (1962);

Section 4. In this Act:
“tax” means the excise tax levied on goods and services under this Act;
“goods” means things produced or imported and indicated in the Excise Tariff List annexed hereto;
“service” means the provision of services in the course of business at service places as indicated in the Excise Tariff List annexed hereto;

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“suggested retail price” means the suggested retail price intended by an industrial operator or an importer to be a sale price for consumers in general;  
“revenue” means money, property, remuneration or any benefit calculable into a money value, which is obtained or obtainable in consequence of the provision of services;  
“produce” means to make, assemble, improve, process or transform the goods or to carry out any particular act for the purpose of bringing into being the goods by any means whatsoever, but shall not include:  
(1) the invention which is not carried out for sale;  
(2) the production of tobacco in the quantity not exceeding five hundred grammes or sliced tobacco in the quantity not exceeding one kilogramme, for self-consumption;  
(3) the alteration of a liquor by mixing into it another liquor, water or a liquid or any other substance for self-consumption or where a purchaser makes a request for the alteration for the purpose of drinking at that particular time;  
(4) the modification by a modifier who does not carry it out for business;  
“import” means to bring the goods under this Act into the Kingdom under the law on customs;  
“modification” means any performance, by a person who is not an automobile-industry operator, on a pickup truck or any item prescribed in the Ministerial Regulation in order to convert the same into a sitting automobile or passenger automobile with not more than ten seats;  
“industrial establishment” means a place used for the production of goods and includes the vicinity of such place;  
“service place” means a place for the operation of business in relation to services and shall include a principal place of business established in the operation of business in the case where no definite place for providing services can be ascertained;  
“sales automobile showcase” means a place used for an exhibition of automobiles for sales of an industrial operator, as permitted by the Director-General;  
“bonded warehouse” means a place, outside an industrial establishment, permitted under this Act to be used as a place for storing the goods while payment of tax thereon does not need to be made yet;
“industrial operator” means the owner of an industrial establishment and shall also include a manager or any other person who is responsible for the operation of an industrial establishment;
“service place operator” means the owner of a service place and shall also include a manager or any other person who is responsible for the operation of a service place;
“importer” means an importer of things under the law on customs;
“modifier” shall also include the person who engages or causes another person to perform the modification;
“bonded warehouse owner” shall also include a manager or any other person who is responsible for the operation of a bonded warehouse;
“duty-free zone” means a duty-free zone under the law on customs;
“free zone” means a free zone under the law on the Industrial Estate Authority of Thailand;
“excise stamp” means a stamp prepared or procured by the Government for use in the collection of tax under this Act;
“tax payment mark” means a mark used as an indication of tax payment in lieu of an excise stamp;
“excise official” means a government official attached to the Excise Department;
“competent official” means a government official attached to the Ministry of Finance or any other person appointed by the Minister for performing activities under this Act;
“Director-General means the Director-General of the Excise Department;
“Minister” means the Minister having charge and control of the execution of this Act.

Section 5. The Minister of Finance shall have charge and control of the execution of this Act and shall have the powers to appoint competent officials and issue Ministerial Regulations prescribing fees and excise tariffs not exceeding the rates annexed hereto, exempting fees or prescribing other matters or issuing Notifications in the execution of this Act.
CHAPTER I
EXCISE TAX COLLECTION

PART I
GENERAL PROVISIONS

Section 6. The Director-General shall have the power to issue Rules on the following matters:

(1) methods for calculating the quantity or value of goods for the purpose of tax payment;

(2) the packaging into containers, types and descriptions of containers, the indication of information or marks on containers and the indication of the quantity of goods packed in containers;

(3) the storage and relocation of goods;

(4) the storage, relocation and use of raw materials, machines and equipment used for the production of goods;

(5) the operation of a service place business.

Section 7. The Director-General shall have the power to interpret the types of goods and services under the Excise Tariff List annexed hereto, by publication in the Government Gazette.

The interpretation under paragraph one shall be in accordance with the rules prescribed in the Notification of the Minister and shall not have any retrospective effect.

Section 8. A period of time fixed for submission of a tax return, tax payment, an appeal or a notification as provided in this Act may be permitted by the Director-General to be postponed as may be needed in a particular case if the person who is bound to comply with such period of time has a necessary cause preventing compliance therewith.

In the case where there occurs a generally necessary cause preventing the person who is bound to comply with this Act from performing an act within a period of time under this Act, the Director-General may, by Notification, grant an extension of the period of time as is
reasonable until such cause ceases to exist and, upon extension thereof, the extended period of
time shall be deemed to be the period of time provided under this Act.

The rules and conditions for the postponement or extension of periods of time by
the Director-General under paragraph one and paragraph two shall be as prescribed in the
Notification of the Minister.

Section 9. If any account, document or evidence connected with or reasonably
believed to be connected with payment of tax or the execution of this Act is in a foreign language,
the Director-General or the local excise official has the power to order the industrial operator or
the importer to cause the same to be translated into the Thai language and furnished within such
period of time as may be deemed appropriate.

Section 10. In the case where a foreign currency is to be calculated into the Thai
currency in the execution of this Act, reference shall be made to the exchange rate applicable to
the collection of customs duties.

Section 11. Any summons, any notification demanding payment of tax or any
other writing to be served on any person in the execution of this Act shall be sent by a registered
post requiring acknowledge of receipt thereof or sent by the excise official’s hand delivery to the
domicile or to the office of such person between sun rise and sunset or during office hours of
such person. If the addressee is not found at the domicile or the office of the addressee, the
same may be delivered to any person who is sui juris and staying or working at the residence or
the office which appears to belong to such addressee.

If the service of the writing may not be made in accordance with the methods under
paragraph one, the service may be made by posting such writing, at a conspicuous place, at such
addressee’s office, industrial establishment, domicile or residence or by publishing summary
information in a newspaper normally distributed in the locality concerned or by any other method
as prescribed in the Notification of the Director-General.

Upon compliance with the method under paragraph one or paragraph two, it shall
be deemed that the addressee has received such writing.

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Section 12. Where there is a reasonable cause to believe that tax evasion has occurred, the Director-General shall have the power to enter or order, in writing, the excise official to enter any place or vehicle for the purpose of searching, seizing or attaching or accounts, documents or other evidence connected with or presumed to be connected with tax payable throughout the Kingdom.

An entry for the purpose of carrying out acts under paragraph one must take place from sunrise to sunset or during office hours of such operator, provided that where a search, seizure or attachment during such time has not been completed, the action may be continued thereafter.

Section 13. In the case where any person intends to request the competent official or the excise official to perform the duty under this Act on a public holiday or out of official hours or out of a normal place of business whether during or out of official hours, such person must pay an operational fee to the competent official or the excise official who performs such duty at the rate prescribed in the Ministerial Regulation and pay travel expenses to the competent official or the excise official as is necessary and actually incurred.

Section 14. The Director-General shall have the power to provide the excise official to be stationed at an industrial establishment or a bonded warehouse for the purposes of controlling and inspecting the performance of the industrial operator or the owner of the bonded warehouse to ensure compliance with this Act.

The industrial operator or the owner of a bonded warehouse shall render reasonable assistance to the excise official in the performance of the duty under paragraph one.

Section 15. An industrial operator, an importer or a service place operator shall notify the Director-General, in writing, of normal working days and time and non-working days and time of the industrial establishment, place of business or service place prior to the date of commencement of the production of goods, the date of commencement of the import of goods or the date of commencement of the provision of services, and, in the case of any change of such days and time, prior notification thereof shall be made in writing to the Director-General at least three days prior to the change.

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If the industrial establishment, place of business or service place under paragraph one has any urgent need to have additional working time or needs to cease the operation on account of a necessary cause, the industrial operator, importer or service place operator shall give the notification thereof to the Director-General without delay.

In the case where a necessary cause prevents the industrial operator, importer or service place operator from giving the notification within the periods of time under paragraph one and paragraph two, the Director-General shall have the power to grant relaxation therefrom.

PART II
EXCISE TAX PAYMENT

Section 16. An industrial operator, an importer, a service place operator or any other person provided by this Act to be the person who has the duty to pay tax shall have the duty to pay tax on the basis of the value or the quantity of goods or services or on the basis of both the value and the quantity of such goods or services at the rates not exceeding those indicated in the Excise Tariff List annexed hereto as in force at the time when liability for tax payment arises.

Section 17. Subject to section 22 paragraph one, section 23 paragraph one, section 29 and section 30, payment of tax on the basis of the value shall be made by reference to the following values.

1. In the case of goods, reference shall be made to the suggested retail price, excluding the value added tax.

The suggested retail price shall be considered from costs of production, management costs and the standard profit, provided that it shall not be lower than the price set for sales to general end-users in a normal market, in accordance with the rules and procedures prescribed in the Ministerial Regulation.

In the case where the suggested retail price fails to correspond to the reality or fails to follow the market force or is unable to be ascertained in accordance with paragraph two, the Director-General shall have the power to determine, by Notification, the suggested retail price to be referred to in the calculation of tax, provided that such determination shall be made by
reference to the sale price or import price, in accordance with the rules and procedures prescribed in the Ministerial Regulation.

(2) In the case of services, reference shall be made to revenues of a service place. For the purpose of calculating revenues of a service place, the Director-General shall have the power to determine minimum revenues of a service place in accordance with the rules and procedures prescribed in the Ministerial Regulation.

Section 18. For the purpose of the determination of the value to be referred to in the calculation of tax under section 17 (1), an industrial operator or an importer shall notify the suggested retail price and the structure of the suggested retail price to the Director-General, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

In the case of any change of the suggested retail price as notified under paragraph one, the industrial operator or the importer shall notify the change of the suggested retail price and the structure of the suggested retail price to the Director-General, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

The Director-General has the power to grant relaxation from compliance with the provisions of this section in the case where the importer brings the goods with him or brings the goods as samples or brings the goods for a purpose other than for trade, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General, with the approval of the Minister.

Section 19. For the purpose of determining the value to be referred to in the calculation of tax under section 17 (2), a service place operator shall notify the service price to be charged for the operation of business to the Director-General, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

In the case of any change of the price as notified under paragraph one, the service place operator shall notify the change thereof to the Director-General, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 20. In paying tax on goods on the basis of the quantity, reference shall be made to the unit, net weight or net quantity of such goods, except that:
(1) in the case goods in the form of food packed in a container containing liquid for the purpose of preservation thereof, the weight to be referred to for calculating tax shall be by reference to the weight of the goods and the liquid contained in such container;

(2) in the case of goods contained in any packaging or container for sale together with the packaging or the container with a mark or label indicating the quantity of the goods being attached thereto, the Director-General may deem that such packaging or container contains the goods in the quantity as indicated.

Section 21. Subject to section 22 paragraph two, section 23 paragraph two and section 24, liability for tax payment shall be as follows.

(1) in the case of goods produced in the Kingdom:

(a) if the goods are in an industrial establishment, liability for tax payment shall be deemed to accrue at the time when the goods are taken out of the industrial establishment, except the case where the goods are taken out of the industrial establishment for storage thereof in a bonded warehouse, a bonded warehouse under the law on customs, a duty-free zone or a free zone, provided that if the industrial operator or any person takes such goods for use within the industrial establishment, the act shall be deemed to be the act of taking the goods out of the industrial establishment.

(b) if the goods are stored in a bonded warehouse, a bonded warehouse under the law on customs, a duty-free zone or a free zone, liability for tax payment shall be deemed to accrue at the time when the goods are taken out of such bonded warehouse, bonded warehouse under the law on customs, duty-free zone or free zone, except the case where such goods are taken back for storage in the industrial establishment or storage in another bonded warehouse, bonded warehouse under the law on customs, duty-free zone or free zone, provided that if any person takes such goods for use within a bonded warehouse, a bonded warehouse under the law on customs, a duty-free zone or a free zone, the act shall be deemed to be the act of taking the goods out of a bonded warehouse, a bonded warehouse under the law on customs, a duty-free zone or a free zone, as the case may be.

In the case where liability for payment of value added tax in Chapter 4, Title 2, of the Revenue Code, whether in whole or in part, accrues before the goods are taken out of an industrial establishment, a bonded warehouse, a bonded warehouse under the law on customs,
a duty-free zone or a free zone, liability for payment of the entire tax shall be deemed to accrue concurrently with the liability for payment of the value added tax.

(2) In the case of imported goods, liability for tax payment shall be deemed to accrue at the same time as that applicable to liability for payment of duties on imported items under the law on customs, except that in the case of goods imported for taking into a bonded warehouse under the law on customs, a duty-free zone or a free-trade zone, liability for tax payment shall be deemed to accrue at the time when the goods are taken out of such bonded warehouse under the law on customs, duty-free zone or free zone, provided that if the importer or any person takes such goods for use within a bonded warehouse under the law on customs, a duty-free zone or a free zone, the act shall be deemed to be the act of taking the goods out of a bonded warehouse under the law on customs, a duty-free zone or a free-trade zone, as the case may be.

(3) In the case of services, liability for tax payment shall be deemed to accrue upon receipt of payment of the price therefor.

In the case where liability for payment of value added tax in Chapter 4, Title 2, of the Revenue Code, whether in whole or in part, accrues before receipt of the price for the service, liability for payment of the entire tax shall be deemed to accrue concurrently with liability for payment of the value added tax.

Section 22. In the case of the goods in respect of which, at the time of import, tax exemption or reduction is granted by reason that they are imported for personal use by a person eligible therefor or by reason that they are imported for any particular use specifically specified, if such goods are transferred to a person not eligible for tax exemption or reduction or are used for any purposes other than those specified or the right to tax exemption or reduction terminates, such goods shall be subjected to tax payment on the basis of, in the calculation of tax, the value and the quantity and in accordance with tax rates as in force on the date of the transfer or the use for other purposes or the date on which the right to tax exemption or reduction terminates.

Liability for tax payment under paragraph one shall be as follows:

(1) in the case where a transfer is made, the liability shall be jointly assumed by the transferor and transferee;
(2) in the case where the goods are used for any other purpose, the liability shall be assumed by the person to whom tax exemption or reduction is granted;

(3) in the case where the right to tax exemption or reduction terminates, the liability shall be assumed by the person to whom tax exemption or reduction is granted;

(4) in the case where the person to whom tax exemption or reduction is granted dies while owning the goods, the liability shall be assumed by the administrator of the estate or the heir acquiring such goods by way of succession, as the case may be.

In the case where the Minister, with the approval of the Council of Ministers, issues a Notification, under the law on customs tariffs, prescribing goods of certain types or certain kinds under paragraph one to be exempted from payment of import duties when such goods are transferred to a person not eligible for the exemption or reduction of duties or are used for any purposes other than those specified or when the right to exemption or reduction of duties terminates, the goods of such types or kinds shall also be exempted from the provisions of this section.

Section 23. In the case of the goods in respect of which an industrial operator is granted a tax refund or exemption under section 107 (3), if such goods are transferred to any other person who does not enjoy any privilege or the privilege of the person entitled thereto terminates for any reason other than the reason of death, such goods shall be subjected to tax payment on the basis of, in the calculation of tax, the value and the quantity and in accordance with tax rates as in force on the date of the transfer or the date of the termination of the privilege.

Liability for tax payment under paragraph one shall be as follows:

(1) in the case where a transfer is made, the liability shall be jointly assumed by the transferee and transferee;

(2) in the case where the privilege terminates, the liability shall be assumed by the person to whom the privilege is granted.

The Minister, with the approval of the Council of Ministers, shall have the power to issue a Notification prescribing goods of certain types or certain kinds, in respect of which industrial operators are entitled to a tax refund or exemption under paragraph one, to be exempted from the provisions of this section, provided that the rules and conditions therefor may also be prescribed.
Section 24. In the case where the goods are taken out of an industrial establishment or a bonded warehouse for the purposes of testing efficiency or conducting an examination and analysis thereof under section 26 (3), liability for tax payment shall accrue concurrently with the liability for payment of the value added tax in Chapter 4, Title 2, of the Revenue Code, except that in the case of any violation of section 26 (3), liability for tax payment shall be in accordance with section 21.

Section 25. In the case where the goods or raw materials which are essential for the production of goods are missing from an inventory account, liability for tax payment shall be deemed to accrue at the time when such goods or raw materials are missing or found to be missing from such account, and the industrial operator shall pay tax on the missing goods together with the penalty and additional money unless it is proved that such goods or raw materials are lost by reason of force majeure or that it is an error in a check of the quantity of the goods which is not intentionally or negligently caused by the industrial operator.

Section 26. No person shall take the goods, on which tax has not yet been paid correctly and fully, out of an industrial establishment, a bonded warehouse, a bonded warehouse under the law on customs, a duty-free zone or a free zone unless:

(1) it is the act of taking the goods out of an industrial establishment for storage in a bonded warehouse, a bonded warehouse under the law on customs, a duty-free zone or a free zone in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General;

(2) it is the act of taking the goods out of a bonded warehouse, a bonded warehouse under the law on customs, a duty-free zone or a free zone back for storage in an industrial establishment or out of one bonded warehouse, bonded warehouse under the law on customs, duty-free zone or free zone for storage in another bonded warehouse, bonded warehouse under the law on customs, duty-free zone or free zone in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General;

(3) it is the act of taking the goods out of an industrial establishment or a bonded warehouse for the purposes of testing efficiency or conducting examination and analysis thereof during production processes or distribution processes, in accordance with the types of goods,
rules, procedures, conditions and period of time prescribed in the Notification of the Director-General;

(4) the goods are those prescribed in the Notification of the Minister under section 58;
(5) the goods are those on which tax is exempted;
(6) it is the act of taking the goods upon the authority granted by the law or upon a lawful order.

Section 27. Any industrial operator who has the goods in an industrial establishment on the date on which this Act applies to such goods shall submit, in accordance with the form prescribed by the Director-General, a list indicating the type and quantity of such goods to the excise official at the place under section 59 before or together with the first submission of a tax return under section 54.

Section 28. In the case of imported goods, the Minister may issue a Notification requiring the Customs Department to collect tax for the Excise Department and the Minister shall have the power to require the payment of tax or the placement of money or other securities or the provision of a guarantor as security for tax payment before releasing such goods from the custody of the Customs Department.

In the execution of paragraph one, the Minister shall have the power to issue Notifications requiring the linking of types of goods under this Act with customs tariffs.

Section 29. Liability for payment of tax on modified automobiles shall accrue when the modification ends.

The modifier shall pay tax on the basis of the value from the modification under paragraph one, by reference to the addition of the labour costs incurred in the modification to the costs of materials or the remuneration for the hire of work which also includes the costs of materials, provided that it shall not be lower than the minimum amount fixed for the costs of the modification and the costs of materials as prescribed by the Director-General.

Payment of tax on modified automobiles shall be in accordance with the rules and procedures prescribed in the Notification of the Director-General.
**Section 30.** Liability for payment of tax on automobiles exhibited or stored in a sales automobile showcase shall accrue concurrently with liability for payment of value added tax in Chapter 4, Title 2, of the Revenue Code.

It shall be deemed that a sales automobile showcase is a boned warehouse in Chapter 1, Part 4, and the provisions of section 42, section 43, section 44, section 48 and section 50 as well as penalties insofar as they deal with section 42 and section 43 shall apply *mutatis mutandis*.

**Section 31.** For the purposes of the collection of tax on automobiles exhibited or stored in a sales automobile showcase, the Director-General shall have the powers as follows:

(1) to give industrial operators permission for having sales automobile showcases in such number and in accordance with the rules, procedures and conditions as prescribed in the Ministerial Regulation;

(2) to prescribe rules and conditions in connection with the taking of automobiles stored in a sales automobile showcase out of the sales automobile showcase for the purpose of a temporary test for distribution;

(3) to prescribe rules and procedures in connection with payment of tax on automobiles in respect of which liability for tax payment accrues concurrently with liability for payment of value added tax under section 30.

**PART III**

**EXCISE REGISTRATION**

Section 32. Excise registration shall be made in the following cases:

(1) in the case where an industrial operator, an importer or a service place operator has operated the industry, carried out the import or operated a service place business before this Act applies to such goods or services and has not yet made excise registration, such industrial operator, importer or service place operator shall submit an application for excise registration in accordance with the form prescribed by the Director-General within thirty days as from the date on which this Act applies to such goods or services;

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(2) in the case where an industrial operator, an importer or a service place operator commences the industry, the import or the operation of a service place business when this Act applies to such goods or services, such industrial operator, importer or service place operator shall submit an application for excise registration in accordance with the form prescribed by the Director-General within thirty days prior to the date of commencement of the production or the import of the goods or the provision of services.

In the case where an industrial operator or a service place operator has several industrial establishments or service places, separate applications shall be submitted for individual industrial establishments or service places.

In the case where an importer brings the goods with him or brings the goods as samples or brings the goods for any purpose other than for trade, the Director-General has the power to grant relaxation from the registration requirement under this section, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General, with the approval of the Minister.

**Section 33.** An industrial operator, an importer or a service place operator shall submit an application for excise registration to the local excise official at the Area Excise Office of the locality in which the industrial establishment, place of business or service place, as the case may be, is situated.

The excise registration and the issuance of a certificate of excise registration under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

**Section 34.** An industrial operator, an importer or a service place operator shall display the certificate of excise registration at an open and conspicuous place at the industrial establishment, place of business or service place unless it is the period during which an application is made for a substitute for the certificate of excise registration under section 35 or the certificate of excise registration is returned under section 37.

**Section 35.** In the case where a certificate of excise registration is substantially damaged or lost, an industrial operator, an importer or a service place operator shall submit an application for a substitute for the certificate of excise registration to the local excise official within
fifteen days as from the date on which the substantial damage or loss is known, and the provisions of section 33 shall apply mutatis mutandis.

A substitute for a certificate of excise registration shall be deemed to be a certificate of excise registration.

**Section 36.** An industrial operator, an importer or a service place operator who intends to relocate the industrial establishment, place of business or service place shall give a notification of the relocation, at the place where the excise registration has been made, not less than fifteen days prior to the date of the relocation, and the excise official shall issue a new certificate of excise registration.

**Section 37.** An industrial operator, an importer or a service place operator who intends to cease or transfer the business shall give a notification of the cessation or transfer thereof, in accordance with the form prescribed by the Director-General, to the local excise official at the place where the excise registration has been made not less than fifteen days prior to the date of the cessation or transfer of the business, and shall return the certificate of excise registration to the excise official, at the place where the notification of the cessation or transfer of such business has been given, within fifteen days as from the date on which the operation of business is discontinued.

The transferee of the business shall submit an application for excise registration within seven days as from the date of taking the transfer thereof and may continue to carry out the business while awaiting a certificate of excise registration. In this regard, the provisions of section 32 and section 33 shall apply mutatis mutandis.

**Section 38.** In the case where an industrial operator, an importer or a service place operator dies, the heir or the administrator of the estate shall submit an application for excise registration under section 33 within sixty days as from the date of death of the industrial operator, importer or service place operator.

In the case where the heir or the administrator of the estate does not intend to continue the operation of the business, a notification of cancellation of the certificate of excise registration shall be given to the local excise official, at the place where the excise registration

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has been made, within sixty days as from the date of death of the industrial operator, importer or service place operator.

During the period under paragraph one, the original certificate of excise registration shall continue to be valid.

Section 39. In the case where an industrial operator or a service place operator fails to submit a monthly statement or where an importer fails to submit an account showing receipt and disposal of goods imported into the Kingdom for a consecutive period of six months, the Director-General has the power to order revocation of the excise registration.

PART IV
BONDED WAREHOUSES

Section 40. Any person who intends to establish a bonded warehouse shall submit an application to the Director-General for permission.

The application for and the granting of permission under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

Section 41. In the case where the Director-General refuses to grant a permit for the establishment of a bonded warehouse, the applicant has the right to appeal in writing to the Minister within thirty days as from the date on which the written notification of the refusal to grant a permit is received.

The Minister shall complete the consideration of an appeal within sixty days as from the date of receipt thereof.

A decision of the Minister shall be final.

Section 42. The owner of a bonded warehouse must display a permit for the establishment of a bonded warehouse at an open and conspicuous place at the bonded warehouse.

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Section 43. In the case where a permit for the establishment of a bonded warehouse is substantially damaged or lost, the owner of the bonded warehouse shall submit an application for a substitute for a permit for the establishment of a bonded warehouse to the Director-General or the local excise official of the locality in which the bonded warehouse is situated within fifteen days as from the date on which the permit for the establishment of a bonded warehouse is substantially damaged or lost.

A substitute for a permit for the establishment of a bonded warehouse shall be deemed to be a permit for the establishment of a bonded warehouse.

Section 44. The owner of a bonded warehouse must pay a fee for a permit for the establishment of a bonded warehouse, an annual fee for a bonded warehouse or a fee for a substitute for a permit for the establishment of a bonded warehouse as prescribed in the List of Rates of Fees annexed hereto.

Section 45. The owner of a bonded warehouse must use the bonded warehouse only for the purpose of storing industrial operators’ goods on which tax has not yet been paid.

The receipt, distribution and storage of goods and the preparation of an inventory account for goods under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 46. Any person who intends to open a bonded warehouse must obtain permission from the excise official stationed at such bonded warehouse or the competent official entrusted by the Director-General.

Section 47. A person who may enter a bonded warehouse must be a person who has the duty concerned only and an entry must be made in the presence of the excise official stationed at such bonded warehouse or the competent official entrusted by the Director-General.

Section 48. In the case where goods are missing from an inventory account, liability for tax payment shall be deemed to accrue at the time when such goods are missing or found to be missing from the inventory account, and the owner of a bonded warehouse shall pay tax on the missing goods together with the penalty and additional money unless it is proved.
that such goods are lost by reason of force majeure or that it is an error in a check of the quantity of the goods which is not intentionally or negligently caused by the owner of the bonded warehouse.

Section 49. In the case where the owner of a bonded warehouse intends to transfer a permit to another person, the owner of a bonded warehouse and the person who intends to take a transfer thereof shall apply to the Director-General for permission.

The application for and the granting of permission under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

Section 50. In the case where the owner of a bonded warehouse intends to cease the business, the owner shall apply to the Director-General for permission and give a notification in writing to industrial operators who have brought the goods for storage in such bonded warehouse.

Upon receipt of the notification under paragraph one, an industrial operator shall take any of the following action:

(1) taking the goods for storage in an industrial establishment or in another bonded warehouse in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General;

(2) making payment of tax on such goods within the period of time specified by the Director-General.

The Director-General may grant the owner of a bonded warehouse permission for cessation of the business only when industrial operators have taken action under paragraph two.

Section 51. In the case where it appears that the owner of a bonded warehouse violates the provisions of this Act, Ministerial Regulations or the rules, procedures and conditions prescribed by the Director-General under this Act and such violation may cause serious loss, the Director-General has the power to order revocation of the permit for the establishment of a bonded warehouse, provided that such revocation must be notified in writing to the owner of the bonded warehouse at least fifteen days in advance.

The owner of a bonded warehouse whose permit is revoked under paragraph one has the right to appeal in writing to the Minister within thirty days as from the date of the

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knowledge of the order and shall have the right to carry out the operation for the time being until a decision of the Minister is given.

The Minister shall complete the consideration of an appeal within sixty days as from the date of receipt thereof.

A decision of the Minister shall be final.

Section 52. In the case where the owner of a bonded warehouse abandons the bonded warehouse and is unable to be contacted by the excise official or has the permit revoked under section 51, the Director-General has the power to order industrial operators who have brought the goods for storage in such bonded warehouse to take action under section 50 paragraph two mutatis mutandis.

Section 53. In the case where the owner of a bonded warehouse intends to cease the business, has the permit revoked or abandons the bonded warehouse and industrial operators who have stored the goods in such bonded warehouse fail to take action under section 50 paragraph two within the period of time specified by the Director-General, the Director shall have the power to order the excise official to take the goods remaining in such bonded warehouse for sale by auction.

In the case where the proceeds from the sale by auction under paragraph one remain after the deduction of the costs incurred in the retention, the costs incurred in the sale by auction and the amount of tax, a notification shall be given to the owner of such goods for taking a return thereof. If no return is taken within one year as from the date of the notification, such proceeds shall vest in the State.

**PART V**

**SUBMISSION OF TAX RETURNS AND PAYMENT OF TAX**

Section 54. Submission of a tax return and payment of tax shall be made as follows:

(1) in the case of the goods produced within the Kingdom, an industrial operator shall submit a tax return in accordance with the form prescribed by the Director-General and pay

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tax before liability for tax payment accrues, except that in the case where liability for tax payment accrues concurrently with liability for payment of value added tax as specified in section 21 (1) paragraph two, an industrial operator shall submit such tax return and pay tax within the fifteenth day of the month following the month in which liability for tax payment accrues or before the goods are taken out of an industrial establishment or a bonded warehouse, whichever shall first occur;

(2) in the case of imported goods, an importer shall submit a tax return in accordance with the form prescribed by the Director-General and pay tax at the time when an entry declaration is issued under the law on customs;

(3) in the case of services, a service place operator shall submit a tax return in accordance with the form prescribed by the Director-General and pay tax within the fifteenth day of the month following the month in which liability for tax payment accrues;

(4) in any other case, the person who has the duty to pay tax shall submit a tax return in accordance with the form prescribed by the Director-General and pay tax within the fifteenth day of the month following the month in which liability for tax payment accrues.

In the case where an industrial operator, an importer or a service place operator is entitled to tax exception, it shall be deemed that such person has no duty to submit a tax return for the goods or services in respect of which tax is exempted.

In the case of any change of tax rates thereby resulting payment of tax under (1), (2), (3) or (4) being deficient or excessive, in amount, from the amount already paid, the person who has the duty to pay tax shall make payment of additional tax in order to reach the correct amount in accordance with such changed rates or request for a refund of tax excessively paid, within thirty days as from the date of such change of tax rates.

Section 55. The person who has the duty to pay tax under section 22 or section 23 shall submit a tax return and pay tax, within thirty days as from the date on which liability for tax payment accrues, to the excise official at a branch of the Area Excise Office or at the Area Excise Office of the locality in which person who has the duty to pay tax resides.

Tax returns shall be in accordance with the forms prescribed by the Director-General.

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Section 56. In the case where the competent official gives the person who has the duty to pay tax a notification, in writing, of tax assessment, the person who has the duty to pay tax shall pay tax within the periods of time as follows:

(1) in the case where assessment is made before liability for tax payment accrues, payment of tax shall be made before the goods are taken out of an industrial establishment or a bonded warehouse;

(2) in any case other than (1), payment of tax shall be made within thirty days as from the date of receipt of the notification.

Section 57. In the case where an appeal is made against tax assessment, the appellant shall, upon a decision requiring payment of tax in addition to the amount already paid or assessed under section 99, pay tax within thirty days as from the date on which the notification of such decision is received.

Section 58. The Minister shall have the power to issue Notifications prescribing any goods to be the goods in respect of which an industrial operator may make a request for paying tax within the fifteenth day of the month following the month in which the goods are, with security, taken out of an industrial establishment or a bonded warehouse.

In making a request for paying tax under paragraph one, an industrial operator shall submit a tax return and pay such tax as well as comply with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 59. An industrial operator or a service place operator shall submit a tax return and pay tax to the excise official at a branch of the Area Excise Office or at the Area Excise Office of the locality in which such industrial establishment or service place is situated.

In the case where an industrial operator or a service place operator has several industrial establishments or service places, such person may submit an application to the Director-General for submission of a tax return and pay tax collectively at any of the Excise Offices.

For the purpose of tax payment under this section, the Director-General, with the approval of the Minister, may issue a Notification requiring submission of tax returns and payment of tax to the competent official at any other place or via an electronic means.
Section 60. An importer shall submit a tax return and pay tax on imported goods to the competent official at the place prescribed in the Notification of the Director-General.

Section 61. In the case where a natural person who has the duty to pay tax dies or becomes an incompetent person or a quasi-incompetent person, the administrator of the estate, the heir or person possessing the inheritance or legacy, the guardian or the curator, as the case may be, shall have the duty to submit a tax return and pay tax instead.

Section 62. In the case where industrial operators or service place operators have merged the business or transferred the business, the industrial operator or service place operator, whose new business is established by way of a merger, or the industrial operator or service place operator who takes the transfer shall, together with the original industrial operator or the service place operator, jointly have the duty to submit a tax return and pay tax of the original business that has been merged or the business that has been transferred, as the case may be.

Section 63. In the case where an industrial operator or a service place operator, which is a juristic person, ceases the business with the liquidation, the liquidator and the directing director or manager holding office prior to the date of the cessation of the business shall jointly have the duty to submit a tax return and pay tax.

In the case where an industrial operator or a service place operator, which is a juristic person, ceases the business without liquidation, the person who has the managerial authority shall have the duty to submit a tax return and pay tax.

PART VI
EXCISE STAMPS AND TAX PAYMENT MARKS

Section 64. The Minister shall have the power to issue Notifications prescribing any goods to be goods in respect of which payment of tax is to be made by the use of excise stamps or tax payment marks.
The use of excise stamps and tax payment marks for the purpose of indicating that payment of tax has been made shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

**Section 65.** Tax payment marks are classified into two categories, viz:
(1) official tax payment marks made or procured by the Excise Department;
(2) registered tax payment marks, which industrial operators or importers have registered with the competent official for the use thereof for the purpose of indicating payment of tax on their own goods.

It shall be deemed that official tax payment marks are Government stamps used for payment of taxes and duties under the Penal Code.

**Section 66.** The types and descriptions of excise stamps or official tax payment marks shall be as prescribed in the Ministerial Regulation.

**Section 67.** No person other than the Excise Department shall make or procure excise stamps or official tax payment marks.

**Section 68.** An industrial operator or an importer who intends to use tax payment marks for his own goods shall register such tax payment marks with the competent official.

The types and descriptions of tax payment marks under paragraph one shall be as prescribed in the Notification of the Director-General.

The competent official shall, when satisfied that tax payment marks intended to be registered under paragraph one are of correct descriptions as prescribed in the Notification and have distinctive characters, accept the same for registration and the Director-General shall publish the characters of such tax payment marks in the Government Gazette.

**Section 69.** An industrial operator or an importer who intends to cease the use of tax payment marks which have been registered shall give a notification thereof to the competent official and the Director-General shall publish the cancellation of such tax payment marks in the Government Gazette.

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Section 70. Any person who intends to produce registered tax payment marks shall obtain permission from the Director-General.

The application for and the granting of permission under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

Section 71. A permit issued under section 70 shall be valid for three years as from the date of issuance thereof. If the holder of a permit intends to renew the permit, such person shall submit an application therefor before the permit expires. Upon submission of such application, the business may be continued until the Director-General gives an order refusing to grant renewal of such permit.

The application for renewal of a permit and the permission under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

Section 72. In the case where the Director-General refuses to grant a permit under section 70 or refuses to grant renewal of a permit under section 71, the applicant for a permit or the applicant for renewal of a permit has the right to appeal in writing to the Minister within thirty days as from the date of receipt of the written notification of the refusal to grant a permit or the refusal to grant renewal of a permit.

The Minister shall complete the consideration of an appeal within sixty days as from the date of receipt thereof.

A decision of the Minister shall be final.

In the case where the Director-General refuses to grant renewal of a permit, before the Minister gives a decision upon an appeal, the business may be continued until a decision upon the appeal is given by the Minister.

Section 73. A holder of a permit for producing registered tax payment marks must comply with the following rules:

(1) producing registered tax payment marks under the supervision of the excise official upon prior payment of monthly supervision fees at the rate prescribed in the List of Rates of Fees annexed hereto.
(2) giving the competent official at least two days’ prior notification, in writing, of working hours or any change of working hours of a plant producing registered tax payment marks;

(3) giving the competent official at least two days’ prior notification, in writing, of the number of registered tax payment marks to be produced;

(4) preparing a daily account showing particulars as to the production and distribution of registered tax payment marks in accordance with the rules, procedures and form prescribed in the Notification of the Director-General.

Section 74. A holder of a permit for producing registered tax payment marks shall not make any change to or use a plant producing tax payment marks or any part of the plant in any manner different from the permitted particulars unless written permission is obtained from the Director-General, provided that the Director-General may also prescribe the rules and conditions in the written permission.

Section 75. A holder of a permit for producing registered tax payment marks shall not make or be engaged to make anything which is not a registered tax payment mark in the plant producing registered tax payment marks unless written permission is obtained from the Director-General, provided that the Director-General may also prescribe the rules and conditions in the written permission.

Section 76. No person shall bring any official tax payment marks or registered tax payment marks out of a plant producing tax payment marks unless it is the case where the person entrusted to produce official tax payment marks brings them out for furnishing them to the Excise Department or where the holder of a permit for producing registered tax payment marks bring them out for sale or distribution to industrial operators who have registered such tax payment marks.

Section 77. Any person who intends to import registered tax payment marks into the Kingdom must obtain written permission from the Director-General and comply with the rules, procedures and conditions prescribed in the Notification of the Director-General.

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Section 78. No industrial operator or importer shall purchase or take, by any means whatsoever, excise stamps or official tax payment marks from any persons other than the Excise Department or the person entrusted by the Excise Department.

Section 79. An industrial operator or an importer may purchase or order registered tax payment marks only from a holder of a permit for producing or importing registered tax payment marks.

Any purchase or order of registered tax payment marks shall be in compliance with the procedures and conditions prescribed in the Notification of the Director-General.

Section 80. An industrial operator shall not take registered tax payment marks out of a plant producing tax payment marks for storing in his own industrial establishment without having an accompanying declaration document in accordance with the form prescribed in the Notification of the Director-General.

The industrial operator under paragraph one must store registered tax payment marks at a place of storage permitted by the Director-General and located in such industrial establishment and must prepare a daily account showing particulars as regards the use and storage of registered tax payment marks in accordance with the rules, procedures and form prescribed in the Notification of the Director-General.

Section 81. No person shall sell or distribute or have in possession for sale or for distribution registered tax payment marks which remain unused unless such person is a holder of a permit for producing or importing registered tax payment marks.

Section 82. No person shall have in possession counterfeit excise stamps or used excise stamps for sale or distribution or for subsequent use thereof, with the knowledge that they are counterfeit excise stamps or used excise stamps unless it is the possession of used excise stamps for sale or distribution thereof for the collection purpose.

Section 83. No person shall reuse excise stamps or tax payment marks, which have been used in tax payment, for the purpose of indicating that payment of tax has been made.

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Section 84. In the case where it appears that the holder of a permit for producing registered tax payment marks fails to comply with or incorrectly complies with the provisions of this Act, Ministerial Regulations or Notifications issued under this Act or conditions specified in the permit, the Director-General has the power to order suspension of the permit for each period not exceeding three months.

Section 85. The Director-General has the power to give an order revoking a permit when it appears that the holder of a permit for producing registered tax payment marks:

(1) has had the permit suspended on two occasions upwards and there exists a ground for being given another order for suspension;
(2) has failed to comply with or incorrectly complied with the provisions of this Act, Ministerial Regulations or Notifications issued under this Act or conditions specified in the permit and such failure of compliance or incorrect compliance may cause serious loss.

PART VII

ASSESSMENT AND PLACEMENT OF SECURITY FOR TAX

Section 86. The competent official has the power to assess tax, penalties and additional money under this Act when:

(1) the person who has the duty to pay tax fails to submit a tax return within the time specified by law;
(2) the person who has the duty to pay tax has submitted a tax return with inaccuracies or errors resulting in an incorrect amount of tax required to be paid;
(3) the person who has the duty to pay tax fails to comply with a written summons or an order of the competent official or refuses to answer questions addressed by the competent official which are essential for tax assessment without any justifiable reason or is unable to produce evidence for the calculation of tax;
(4) the goods are missing from the account or raw materials which are essential for the production of goods are missing from the account under section 25 or section 48.

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Section 87. In the execution of section 86, the competent official shall have the powers as follows:

(1) to make entries in a tax return in accordance with the evidence considered as correct when no submission of a tax return is made;
(2) to make amendment to entries in a tax return or in any other documents submitted in support of a tax return, in order to attain correctness thereof;
(3) to assess tax in accordance with the evidence in possession of the competent official or as the competent official considers correct when there occurs the case under section 86 (3), with no need to comply with (1) or (2).

Section 88. Upon assessment, the competent official shall give a notification thereof, in writing, to the person who has the duty to pay tax.

Section 89. In the case where the assessment by the competent official under section 86 contains inaccuracies or errors resulting in an incorrect amount of tax required to be paid, the competent official has the power to correct the amount of tax already assessed and notify a correct amount of tax to the person who has the duty to pay tax.

The correction of the amount of tax already assessed under paragraph one shall be deemed to be the assessment under section 86.

Section 90. Assessment by the competent official shall be conducted within the time as follows:

(1) two years as from the last day of the period of time fixed for the submission of a tax return or the last day of the period of time as postponed or extended by the Director-General, as the case may be, only in the case where submission of a tax return is made within such period of time;
(2) two years as from the date of submission of a tax return, only in the case where submission of a tax return is made after the last day of the period of time under (1) but not later than ten years as from the last day of the period of time fixed for the submission of a tax return;
(3) ten years as from the last day of the period of time fixed for the submission of a tax return in the case where no submission of a tax return is made or submission of a tax return
is made with an indication of the value of goods or services in a deficient amount when the deficiency exceeds twenty-five percent of the value indicated in the tax return.

In the case where there is a reasonable cause to believe that the person who has the duty to pay tax submits a tax return in a manner at variance with true facts or in an incomplete manner, the competent official shall, with the approval of the Director-General, conduct assessment of tax within a period of five years as from the period of time under (1) or within a period of five years as from the date of submission of a tax return under (2), as the case may be.

Section 91. In the case of any problem in connection with the amount of tax required to be paid, if an industrial operator intends to take the goods out of an industrial establishment or a boned warehouse or an importer intends to take the goods out of the custody of the Customs Department prior to the assessment by the competent official, the industrial operator or the importer shall pay tax in an amount indicated in a tax return and place additional money as security in order to attain the full amount of tax possibly payable on such goods. In this regard, the industrial operator or the importer may request the Director-General to accept a bank guarantee in lieu of placement of additional money as security, provided that the rules, procedures and conditions prescribed in the Notification of the Director-General shall be complied with.

For the purpose of making the determination of the problem in connection with the amount of tax under paragraph one, the competent official has the power to take goods as samples, as is reasonable.

Section 92. In the case where money is placed or a bank guarantee is accepted in lieu of the placement of money as security for tax under section 91, when the competent official, having conducted the assessment, requires payment of tax in an amount additional to the amount of tax already paid and gives a notification thereof to the industrial operator or the importer, the competent official shall collect the additional portion of tax out of such security money or notify the guarantor bank to make payment under the guarantee. If the security money does not fully cover the amount of tax, the competent official shall require the industrial operator or the importer to make additional payment until the full amount is reached. But, if the money exceeds the amount of tax, the excessive portion of the money shall be returned without delay.
PART VIII
APPEALS AGAINST TAX ASSESSMENT

Section 93. Any person who has the duty to pay tax, in the case of disagreeing with the result of the assessment by the competent official, shall have the right to appeal to the Appeals Committee under section 94 within thirty days as from the date of receipt of the notification of the assessment by the competent official, in accordance with the rules and procedures prescribed in the Notification of the Director-General.

Section 94. There shall be the Appeals Committee consisting of the Director-General or the representative, as Chairperson, and a representative of the Customs Department, a representative of the Revenue Department, a representative of the Office of the Council of State and a representative of the Office of the Attorney-General, as members.

The Director-General shall appoint Government officials of the Excise Department as a secretary and assistant secretaries.

In the case where it is necessary and the Minister deems appropriate, the Minister may require the establishment of one or more additional Appeals Committees. Such Appeals Committee shall have the composition as specified under paragraph one.

Section 95. At a meeting of the Appeal Committee, the presence of at least one half of the total number of members is required to constitute a quorum. If the Chairperson is not present or is unable to perform the duty, the members present at the meeting shall elect one member amongst themselves to preside over the meeting.

A decision of a meeting shall be by a majority of votes. In casting votes, each member shall have one vote. In the case of an equality of votes, the person presiding over the meeting shall have an additional vote as a casting vote.

A member who has any interest in a particular matter to be considered may not be present at a meeting or cast a vote on such matter.

Section 96. The Appeals Committee shall have the power to issue a summons in writing instructing the appellant or any person concerned to appear for giving statements or order...
such person to furnish accounts, documents or other relevant evidence to assist the consideration of appeals, provided that such person must be given not less than seven days as from the date of receipt of the summons in writing or the order.

The person who, as required by the summons in writing, appears as a witness for giving statements shall be entitled to fees in accordance with the rules prescribed in the Notification of the Director-General.

Section 97. The Appeals Committee shall have the power to appoint a sub-committee for performing any particular act as entrusted and reporting to the Appeals Committee. The provisions of section 95 shall apply to a meeting of a sub-committee mutatis mutandis.

Section 98. In the performance of duties in connection with the consideration of appeals, members of the Appeals Committee and members of a sub-committee shall be officials under the Penal Code.

Section 99. The Appeals Committee must complete its consideration of an appeal within one hundred eighty days as from the date of receipt thereof, where documents and evidence in connection with such appeal are complete. Such period of time may be extended, provided that the extension must be for a period not exceeding ninety days. At the expiration of such period of time, the appellant shall have the right to institute an action before the Court without awaiting a result of the consideration by the Appeals Committee, provided that the institution must be made within thirty days as from the expiration of such period of time. In this regard, when the appellant has instituted an action before the Court, the Appeals Committee shall cease its consideration of the appeal.

The extension of the period of time under paragraph one shall be completely considered prior to the expiration of the period of one hundred eighty days and the appellant shall be given a notification thereof, in writing, within seven days as from the completion of the consideration.

The Appeals Committee has the power to give an order rejecting an appeal, dismissing an appeal, revoking the assessment or correcting the assessment to the effect of

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requiring the appellant to pay an additional or reduced amount of tax. In the case of an order rejecting an appeal, it shall be deemed to be a decision dismissing the appeal.

A decision on an appeal shall be made in writing and notified to the appellant within fifteen days as from the date of the decision.

Any appellant who is dissatisfied with a decision of the Appeals Committee shall have the right to institute an action before the Court within thirty days as from the date of knowledge of the decision of the Appeals Committee.

**Section 100.** An appeal to the Appeals Committee or the institution of an action before the Court under this Act has no effect of staying tax payment unless the appellant makes a request to the Director-General for a stay thereof. The Director-General may, if it is deemed appropriate, order a stay of tax payment in whole or in part and may order the provision of security as may be deemed appropriate.

**Section 101.** In the case where the Director-General has ordered a stay of tax payment under section 100, if there appear subsequent circumstances indicating an act done with a view to delaying tax payment or an act done or intended to be done for transferring, selling, distributing or diverting property with a view to circumventing the seizure or attachment thereof, the Director-General has the power to revoke such order for a stay of tax payment.

**PART IX**

**TAX EXEMPTION, TAX REDUCTION, TAX-RATE REDUCTION AND TAX REFUNDS**

**Section 102.** Imported goods classified in the Part governing items exempted from duties under the law on customs tariffs shall also be exempted from tax under this Act. In this regard, the same rules and conditions as those provided in the law on customs tariffs shall apply thereto.

The Minister, with the approval of the Council of Ministers, has the power to prescribe, by publication in the Government Gazette, any goods under paragraph one to be the goods on which tax is required to be paid under this Act.

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Section 103. Goods exported from the Kingdom or imported into a duty-free zone shall be eligible for tax exemption, tax refunds or tax-rate reduction, in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

The goods under paragraph one, if re-imported into the Kingdom or brought out of a duty-free zone for any purpose other than for export, shall be subjected to payment of tax at the rate in force at the time when they are re-imported or at the time when they are brought out of the duty-free zone, provided that, in the case of tax-rate reduction, the amount of tax already paid may be deducted, unless it is the case of re-importing the goods or bringing the goods out of a duty-free zone for redelivery to an industrial establishment, a bonded warehouse, a bonded warehouse under the law on customs, another duty-free zone or another free zone, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 104. Goods brought out of a bonded warehouse under the law on customs or a duty-free zone or a free zone or goods brought out of one bonded warehouse, bonded warehouse under the law on customs, duty-free zone or free zone into another bonded warehouse, bonded warehouse under the law on customs, duty-free zone or free zone in respect of which exemption from duties is granted as provided in the law on customs shall be exempted from tax under this Act.

Section 105. An industrial operator shall have the right to apply for tax reduction for the goods prescribed in the Ministerial Regulation. For this purpose, the amount of tax already paid on the goods used as raw materials or components in the production of goods is to be deducted from the amount of tax required to be paid on such goods.

In the case where the amount of tax already paid on raw materials or components used in the production of goods eligible for the reduction under paragraph one exceeds the amount of tax required to be paid, the industrial operator shall be entitled to a refund thereof.

Submission of an application for tax reduction under paragraph one and tax refunds under paragraph two shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

A decision of the Director-General on an amount of tax in respect of which application is made for reduction shall be final.

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Section 106. The Director-General has the power to grant tax exemption to the person who has the duty to pay tax on the goods in the following cases:

(1) the goods used as raw materials or components in the production of goods of the same type or kind or another type or kind in respect of which tax must be paid under this Act;

(2) the goods used as raw materials or components in the production of goods for export.

Exemption of tax under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

Section 107. An industrial operator or an importer is entitled to a tax refund or tax exemption in the following cases:

(1) the goods, as prescribed in the Ministerial Regulation, which are donated to the public for charity purposes through Government agencies in the central administration, provincial administration or local administrations or through public charity organisations prescribed in the Notification of the Minister;

(2) the goods, as prescribed in the Ministerial Regulation, which are donated for public interests to Government agencies in the central administration, provincial administration or local administrations or to public charity organisations prescribed in the Notification of the Minister;

(3) the goods distributed to persons enjoying privileges under the obligations by which Thailand is bound to the United Nations or under international law or under agreements with other countries or, as a matter of diplomacy, on the basis of reciprocity;

(4) oil or oil products used in aircraft or vessels of over five hundred gross tons released by the customs official for a departure abroad.

The application for a tax refund or tax exemption under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

Section 108. A service place operator is entitled to a tax refund or tax exemption in the following cases:

(1) the services, as prescribed in the Ministerial Regulation, which donate revenues to the public for charity purposes through Government agencies in the central administration,
provincial administration or local administrations or through public charity organisations prescribed in the Notification of the Minister;

(2) the services, as prescribed in the Ministerial Regulation, which donate revenues for public interests to Government agencies in the central administration, provincial administration or local administrations or to public charity organisations prescribed in the Notification of the Minister.

The application for a tax refund or tax exemption under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

Section 109. The Minister, with the approval of the Council of Ministers, has the power to issue Notifications reducing excise tax rates or exempting excise tax under this Act in the interests of national economy or public welfare. In this regard, the rules and conditions therefor may also be prescribed.

Section 110. An industrial operator or an importer is entitled to a refund of tax already paid on the goods proved to have been so damaged or deteriorated in quality as to be unusable.

The goods eligible to tax refunds and the proof of the nature of such damage or deterioration in quality of the goods as to be unusable under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

The application for a tax refund under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 111. If the imported goods on which tax has been paid are re-exported, a refund of tax shall be made to the importer in accordance with the same rules, procedures, conditions and proportion as those applicable to a refund of import duties under the law on customs.

Section 112. In the case of the goods imported into the Kingdom, where tax thereon has been paid and such goods are used for the production of goods for export from the Kingdom, a refund of tax on such goods shall be made to the importer in accordance with the

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same rules, procedures, conditions as those applicable to a refund of import duties under the law on customs.

Section 113. Any person who has paid tax without any duty to make payment thereof or paid tax in an amount greater than that required to be paid, provided that such payment of tax is not made in consequence of the assessment by the competent official, shall be entitled to a refund.

For the purpose of obtaining a refund, an application shall be submitted to the Director-General within three years as from the date of payment of tax. In this regard, the applicant shall also furnish documents, evidence or any explanations in support of the application. When the Director-General considers that the applicant is entitled to a refund, a tax refund shall completely be made within thirty days as from the date on which the examination is complete.

In the case where the Director-General deems appropriate, the Director-General may order a refund to the person who has paid tax under paragraph one without application, provided that an order for a refund must be given within three years as from the date of tax payment.

Section 114. In the case where the competent official has conducted assessment of tax under section 86 and it appears that tax already paid has been paid without the payer having any duty to make payment thereof or has been paid in an amount greater than that required to be paid, a tax refund shall completely be made within thirty days as from the date on which the examination is complete.

Section 115. In the case where there is a final decision on an appeal mandating a tax refund, a tax refund shall completely be made within thirty days as from the date of the decision on the appeal.

Section 116. In the case where the competent official has conducted the assessment of tax under section 86 and it appears that a tax refund must be made under section 114 or section 115, as the case may be, the person eligible for the tax return shall be entitled to interest at the rate of seven and one half percent per annum without compound interest being calculated, in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

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The interest under paragraph one shall not exceed the amount of money refunded and shall be paid out of tax levied under this Act.

Section 117. The Minister, with the approval of the Council of Ministers, shall have the power to issue Notifications prescribing any goods brought in by persons eligible for tax exemption for personal use to be exempted from the provisions of section 22.

PART X
EVIDENTIAL ACCOUNTS AND COMPLIANCE

Section 118. An industrial operator and a service place operator shall prepare a daily account and a monthly statement in accordance with the form prescribed in the Notification of the Director-General.

An importer shall prepare an account showing receipt and disposal of goods imported into the Kingdom in accordance with the form prescribed in the Notification of the Director-General.

A daily account shall completely be prepared within three days as from the date on which a ground for an entry of the transaction concerned occurs.

A monthly statement and an account showing receipt and disposal of goods imported into the Kingdom shall be submitted to the excise official at the place indicated in section 59 and section 60 within the fifteenth day of the following month.

A daily account, documents pertaining to entries of transactions in accounts, a copy of a monthly statement and an account showing receipt and disposal of goods imported into the Kingdom shall be retained for a period of not less than five years at an industrial establishment, a place of business, a service place or any other place from which the excise official may call the same for examination.

The Director-General may grant permission for the preparation of a daily account, a monthly statement and an account showing receipt and disposal of goods imported into the Kingdom and the submission of a monthly statement under this section to be made by any other means and may grant permission for the submission to be made by an electronic means.
The Director-General has the power to grant relaxation from compliance with the provisions of this section in the case where the importer brings the goods with him or brings the goods as samples or brings the goods for any purpose other than for trade, in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General, with the approval of the Minister.

Section 119. Any service place operator who intends to use a money-collection recorder for issuing evidence of receipt of money shall apply to the Director-General for approval and must comply with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 120. For the purpose of tax collection, the competent official shall have the power to install any equipment or device in an industrial establishment or a service place.

An industrial operator or a service place operator shall have the duty to take care of and maintain the equipment or device under paragraph one, including seals or articles attached thereto, to ensure its good order at all times, by reference to such care and skill as that usually exercised in the operation of his own business.

In the case where the equipment or device under paragraph one or a seal or article attached thereto is lost, damaged or broken, the industrial operator or service place operator shall, without delay, notify it to the excise official of the locality in which the industrial establishment or service place is situated, and if the loss, damage or breakdown has been caused by the industrial operator’s or service place operator’s failure to exercise such care and skill as that usually exercised in the operation of his own business, the Director-General shall take action to demand the industrial operator or service place operator to make compensation for the ensuing damage, in accordance with the rules prescribed by the Director-General.

Section 121. No person shall move, make any change to, or do any act in a manner causing the equipment, device or seal or article attached to such equipment or device as prepared by the competent official under section 120 to be damaged, broken or unusable.

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Section 122. In the case where any equipment or device is installed in an industrial establishment or a service place under section 120, the competent official may rely on such quantity of goods or revenues as calculated by such equipment or device as a basis for tax collection.

PART XI
COMPETENT OFFICIALS

Section 123. In the performance of duties under this Act, the competent official shall have the powers as follows:

(1) to enter an industrial establishment or a bonded warehouse, a place of business or a service place during working hours for the purposes of carrying out inspection or exercising control to ensure compliance with this Act;

(2) to search any place or vehicle, where there is a reasonable cause to believe that there occurs therein the commission of an offence under this Act or tax-evading goods are hidden therein, from sunrise to sunset except that, where a search during such time is not completed, the search may be continued or, in case of utmost emergency, a search may be carried out at any time upon approval of the Director-General;

(3) to address enquiries to any person in writing or issue a summons in writing ordering any person to appear for giving statements or to furnish accounts, documents, evidence or other necessary articles to assist his consideration, provided that such person must be given not less than seven days as from the date of receipt of such order;

(4) to take the goods in an industrial establishment, a bonded warehouse or a place of business in a reasonable quantity as samples for the purpose of inspection.

Section 124. For the purpose of inspecting tax payment, the competent official has the power to order an industrial operator, an owner of a bonded warehouse or an importer to open packaging or a container of the goods for the purpose of inspecting the goods at the time when they are taken out of, or in the process of being taken out of, the industrial establishment, the bonded warehouse or the Customs Department’s custody and may take the goods, in a reasonable quantity, out of their packaging or containers as samples for inspection or analysis.

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A return and destruction of the goods taken for inspection or analysis under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 125. In searching or opening packaging or containers of the goods, the competent official must exercise due care to prevent damage to the goods.

Section 126. In searching a place or a vehicle under section 123 (2), the competent official who conducts a search shall, before the search begins, show integrity and conduct the search in the presence of the industrial operator, the owner of the bonded warehouse, the importer, the service place operator, the occupier of the place, the person working at such place or the possessor of the vehicle, as the case may be. If such person is not found, the search shall be made in the presence of at least two other persons requested by the competent official to appear as witnesses.

Section 127. The competent official who conducts the search shall record the search details and prepare a list detailing articles searched, seized or attached.

Such record of search details and list under paragraph one shall be read to the industrial operator, the owner of a bonded warehouse, the importer, the service place operator, the occupier of the place, the person working at such place, the possessor of the vehicle or the witness, as the case may be, and such person shall enter a signature in certification thereof. If such person refuses to enter a signature in certification thereof, the competent official who conducts the search shall record it.

Section 128. The competent official shall have the power to seize or attach the goods, accounts, documents, vehicles or any articles connected with or reasonably suspected to be connected with the commission of offences under this Act as evidence for investigations, inquiries and legal proceedings until the Public Prosecutor gives a final non-prosecution order or until the case becomes final, irrespective of whether they belong to the offenders or persons reasonably suspected to be the offenders or not.

The property seized under paragraph one shall vest in the Excise Department if the Public Prosecutor gives a final non-prosecution order or the Court does not render judgment.

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for confiscation thereof and the owner or possessor fails to request for its return within one hundred twenty days as from the date of the final non-prosecution order or the date of the final judgment of the Court, as the case may be.

The property seized under paragraph one shall vest in the Excise Department if, at the time of the seizure, there appears no owner or possessor and no one claims to be the owner for the purpose of taking a return within one hundred eighty days as from the date of the seizure.

In the case of the property attached under paragraph one, if the Public Prosecutor gives a final non-prosecution order or the Court does not render judgment for confiscation thereof, the competent official shall withdraw the attachment of such property without delay.

Section 129. For the purpose of the enforcement of tax payment, the goods seized or attached by the competent official under section 128 may be continued to be seized or attached by the competent official until full payment of tax is made if the Public Prosecutor gives a final non-prosecution order or the Court does not render judgment for confiscation thereof and it appears that payment of tax on such goods has not yet been made.

Section 130. The competent official shall retain the property seized in accordance with the rules prescribed by the Director-General.

If the property seized under paragraph one is perishable or its retention involves a risk of damage or the costs of its retention shall exceed its value, the Director-General may cause such property to be sold or distributed before the time under section 128 and cause net proceeds acquired therefrom to be retained in lieu of such property.

The sale or distribution of the property under paragraph two shall be in accordance with the rules prescribed by the Director-General.

Section 131. If the property seized or attached under section 128 paragraph one need not be used as evidence in investigations, inquiries and legal proceedings in connection therewith, the competent official, with the approval of the Director-General, shall return such property or the proceeds acquired from the sale or distribution of the property under section 130 paragraph two to the possessor from whom the property has been seized or withdraw the attachment of such property prior to the time under section 128 paragraph one. In this regard, the costs incurred in the retention and sale or distribution of the property under section 130...
paragraph two shall also be deducted before the return of the proceeds to the possessor from whom the property has been seized.

In returning the property seized under paragraph one, if it appears that the possessor acquired the property from the owner through the commission of a criminal offence, the return thereof shall be made to such owner.

**Section 132.** The property which vests in the Excise Department under section 128 or which is, by a judgment of the Court, confiscated to vest in the Excise Department shall be dealt with in accordance with the rules prescribed by the Director-General.

**Section 133.** In the performance of duties of the competent official under this Act, the competent official must produce an identity card to persons concerned and persons concerned shall render reasonable assistance.

The identity card of the competent official shall be in accordance with the form prescribed in the Ministerial Regulation.

**Section 134.** In the execution of this Act, the competent official shall be the official under the Penal Code.

**Section 135.** For the purpose of arresting and suppressing offenders under this Act, the competent official shall be the administrative official or police official under the Criminal Procedure Code.

**PART XII**

SETTLEMENT OF CASES

**Section 136.** In the event of a settlement of cases, reference shall be made to the suggested retail price under section 17 (1) for determining a fine, but in the case where there is no suggested retail price under section 17 (1), the competent official shall assess the value of the property for determining a fine by reference to the value of the goods of the same kind in respect of which correct payment of tax has been made at the time or near the time of the

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commission of the offence in question. In the absence of the goods of the same kind, reference shall be made to the value of the goods of a similar description sold at such time.

In the case where the value of the goods may not be ascertained under paragraph one or such goods have several prices, the Director-General shall have the power to publish the value of the goods to be referred to in the determination of a fine.

Section 137. If the Director-General or the Settlement Committee is of the opinion that the alleged offender should not be inflicted with imprisonment or should not be prosecuted, the Director-General or the Settlement Committee shall have the power to carry out the settlement as follows:

(1) for an offence punishable with a fine only or an offence punishable with a fine or imprisonment for a term not exceeding one month, the power to carry out settlement shall be exercised by the Director-General;

(2) for an offence punishable with a fine or imprisonment for a term not exceeding six months:

(a) in the area of Bangkok, the power to carry out settlement shall be exercised by the Settlement Committee consisting of the Permanent Secretary for Finance, the Director-General of the Excise Department and the Commissioner-General of the Royal Thai Police;

(b) in the area of any other province, the power to carry out settlement shall be exercised by the Settlement Committee consisting of the Changwat Governor, the local excise official of the responsible locality and the Commander of the Provincial Police.

Upon payment of a fine by the alleged offender in an amount required for the settlement within thirty days, the case shall be deemed to have been extinguished under the Criminal Procedure Code.

If the alleged offender does not agree to the settlement or, upon agreement thereto, fails to make payment of a fine within such time, legal proceedings shall be continued.

Section 138. In the case where the competent official or the excise official has arrested the alleged offender for the offence in respect which settlement is permissible under this Act and which carries a maximum fine not exceeding fifty thousand Baht, if the alleged offender agrees to have the case settled, the arrester shall escort the alleged offender to the office of the person who has the power to settle the case for the purpose of settlement, provided that the settlement
must be completed within twelve hours as from the alleged offender’s arrival at the office of the person who has the power to settle the case.

If the alleged offender or the interested person makes a request, the Director-General may grant a provisional release, with bail or with bail and security, to the alleged offender while awaiting the settlement or awaiting payment of a fine. In this regard, the provisions of the Criminal Procedure Code shall apply *mutatis mutandis*.

The settlement under paragraph one shall be in accordance with the rules proscribed by the Director-General.

**Section 139.** In the case where the inquiry official finds that any person has committed an offence in respect which settlement is permissible under this Act and such person agrees to have the case settled, the inquiry official shall refer the matter to the Director-General or the Settlement Committee, as the case may be, within seven days as from the day on which such person declares his agreement to have the case settled. In this regard, the provisions of section 138 shall apply *mutatis mutandis*.

**PART XIII**

**PENALTY PAYMENT AND ADDITIONAL MONEY**

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**Section 140.** A person who has the duty to pay tax must make penalty payment in the following cases:

1. in the case where a tax return is not submitted and payment of tax is not made within the time in Part 5, penalty payment two times of the amount of tax shall be made;

2. in the case where a tax return is submitted with inaccuracies or errors thereby resulting in deficiency in the amount of tax required to be paid, penalty payment one time of such deficient amount shall be made; but in the case where a tax return is submitted with inaccuracies or errors thereby resulting in such deficiency in the amount of tax required to be paid as to exceed twenty-five percent of the amount of tax, penalty payment two time of such deficient amount shall be made;
(3) in the case where the goods or raw materials which are essential for the production of goods are missing from an inventory account under section 25 or section 48, penalty payment two times of the amount of tax shall be made.

Penalty payment may be waived or reduced in accordance with the rules prescribed in the Ministerial Regulation.

Section 141. Any person, having the duty to pay tax, who fails to pay tax within the specified time or pays tax in an amount deficiently different from the amount of tax required to be paid shall pay additional money at the rate of one and a half percent, per month or a fraction of a month, of the amount of tax required to be paid excluding penalty payment, provided that such additional money shall not be calculated in a manner covering the compound principal amount.

The additional money under this section shall not exceed the amount of tax required to be paid, excluding penalty payment, and may be reduced in accordance with the rules prescribed in the Ministerial Regulation.

Section 142. Penalty payment and additional money shall be deemed to be tax.

PART XIV
ENFORCEMENT OF TAX IN ARREARS

Section 143. For the purpose of receiving payment of tax in arrears, the Director-General shall have the power to issue an order, in writing, for seizure or sale by auction of the property of the person whose tax payment is in arrears without applying to the Court.

The seizure of the property under paragraph one may be made only when the person who has the duty to pay tax is given a notice in writing demanding payment of tax in arrears within a period of not less than thirty days as from the date of receipt of such notice.

A sale of the property by auction may not be made during the period for an appeal under section 93 or the period allowed for institution of an action before the Court under section 99 and throughout the period of the consideration of an appeal or the Court proceedings, except
that where the property is perishable, the Director-General shall have the power to sell it forthwith by auction or by other reasonable means and retain net proceeds therefrom instead.

The person whose tax payment is in arrears under paragraph one shall also include a partner with unlimited liability in a juristic partnership.

**Section 144.** In the case where the person whose tax payment is in arrears has any claims against a third party for payment of money or delivery of the property, the Director-General shall have the power to give an order in writing for the attachment of such claims. In this regard, the person whose tax payment is in arrears shall be ordered to refrain from disposing of the claims and such third party shall be prohibited from making payment of such money or delivering such property to the person whose tax payment is in arrears but shall make payment or tender delivery to the competent official within the time specified in the order.

In the case where the third party who has received the attachment order denies or challenges the claim asserted against him, the Excise Department shall institute an action before the Court, provided that the order prohibiting payment of money or delivery of the property under paragraph one shall remain in force until otherwise ordered by a judgment of the Court.

The Director-General has the power to cause the property received by the competent official under paragraph one to be sold by auction. In this regard, the provisions of section 143 paragraph three shall apply *mutatis mutandis*.

The person whose tax payment is in arrears under paragraph one shall also include a partner with unlimited liability in a juristic partnership.

**Section 145.** The provisions of the Civil Procedure Code shall apply *mutatis mutandis* to the seizure, attachment and sale by auction of the property for the purpose of receiving payment of tax in arrears insofar as they are not contrary to or inconsistent with the provisions of this Act.

The Director-General has the power to lay down practice rules in connection with the seizure, attachment and sale by auction of the property under paragraph one.
Section 146. When an order for the seizure or attachment has been given under section 143 and section 144, no person shall destroy, move, conceal or transfer to another person the property or claims seized or attached.

Section 147. The costs incurred in the seizure, attachment or sale by auction shall be deducted from the proceeds acquired from the sale by auction of the property. The remaining amount shall be applied to the payment of tax. Any further remaining amount shall be returned to the owner of such property.

Section 148. For the purpose of the execution of section 143 and section 144, the Director-General shall have the powers as follows:

(1) to issue a summons, in writing, instructing the person whose tax payment is in arrears and any person having involvement with the person whose tax payment is in arrears and reasonably believed to be helpful for the collection of tax in arrears to give statements;

(2) to order the persons under (1) to furnish accounts, documents or other evidence necessary for the collection of tax in arrears for examination;

(3) to issue an order, in writing, instructing the excise official or the competent official to search or seize accounts, documents or other evidence of the persons mentioned in (1).

In taking action under (1) and (2), at least seven days’ prior notice must be given as from the date of receipt of the summons in writing or the order, and the performance under (3) must be in accordance with the rules prescribed by the Director-General.

Section 149. Upon seizure of the property, if the costs incurred in the seizure and tax in arrears have fully been paid before a sale by auction, the Director-General shall order withdrawal of such seizure order.

Upon attachment of a claim, if the costs incurred in the attachment and tax in arrears have fully been paid before the competent official receives payment from the third party or before a sale by auction of the property delivered to the competent official, the Director-General shall order withdrawal of such attachment order.
PART XV
COLLECTION OF ADDITIONAL TAX
IN THE INTEREST OF LOCAL ADMINISTRATION

Section 150. The person who has the duty to pay tax under this Act shall have the duty to pay, in the interest of local administration, additional tax on goods or services at the rates prescribed the Royal Decree but not exceeding ten percent of the tax.

A fraction of one satang in the tax required to be additionally paid under paragraph one shall be discarded.

Section 151. The competent official or the excise official shall deliver tax additionally collected under section 150 to the Ministry of Interior, provided that costs in an amount of five percent of tax additionally collected may be deducted therefrom.

CHAPTER II
PERMIT FOR LIQUOR, TOBACCO AND PLAYING CARDS

PART I
LIQUOR

Section 152. In this Part:
“liquor” shall include all materials or mixtures which contain alcohol and which are drinkable as liquor or which are undrinkable but become drinkable as liquor when mixed with water or any other liquid, but shall not include any beverage containing alcohol in a quantity not exceeding zero and a half degree;

“fermented beverage” means liquor which is not distilled and shall also include a fermented beverage which is mixed with distilled liquor but has the alcohol strength not exceeding fifteen degrees;
“distilled liquor” means liquor which is distilled and shall also include distilled liquor which is mixed with a fermented beverage but has the alcohol strength exceeding fifteen degrees.

Section 153. Any person who intends to produce liquor or have in possession a distiller for producing liquor shall submit an application to the Director-General for permission and must comply with the rules, procedures and conditions prescribed in the Notification of the Director-General.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

A permit issued under this section shall be valid for three years as from the date on which permission is granted.

Section 154. Any person who intends to import liquor into the Kingdom shall submit an application to the Director-General for permission.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

The Director-General has the power to grant a relaxation to the effect that the import of liquor under paragraph one for use as samples of the goods or for any purpose other than for trade shall require no application for a permit, provided that the import shall be in such quantity and carried out through such customs check-points as prescribed in the Notification of the Director-General.

The provisions of this section shall not apply to persons performing the duty as carriers in good faith or to the case of the import for transit or transshipment under the law on customs. In this regard, the Director-General shall have the power to prescribe the rules, procedures and conditions for the supervision of the goods under this section as may be deemed appropriate.

Section 155. Any person who intends to sell liquor shall submit an application to the excise official for permission.

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The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

A permit issued under this section shall be valid for one year as from the date on which permission is granted.

The provisions of paragraph one shall not apply to sales of liquor in the following cases:

(1) a one-off sale under supervision of the excise official in the case where the holder of a permit dies or has the permit revoked;
(2) a sale in the legal execution;
(3) a sale at an order of the Director-General of the Customs Department under the law on customs;
(4) sales in other cases as prescribed in the Notification of the Director-General.

Section 156. Permits for selling liquor are classified into 2 Classes, viz:

(1) Class-1 permits for selling liquor, for sales of all types of liquor in the quantity of ten litres upwards on each occasion;
(2) Class-2 permits for selling liquor, for sales of all types of liquor in the quantity below ten litres on each occasion.

Section 157. No person shall make any change to containers of liquor for trade unless such person is a holder of a permit for producing liquor or is a holder of a Class-2 permit for selling liquor only in the case where the purchaser requests for making a change to a container of the liquor for drinking at that particular time.

Section 158. No person shall make any change to liquor by mixing any other liquor, water, liquid or any other material into the liquor for trade unless such person is a holder of a permit for producing liquor or is a holder of a Class-2 permit for selling liquor only in the case where the purchaser requests for making a change to the liquor for drinking at that particular time, in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.
PART II
TOBACCO

Section 159. In this Part:
“tobacco tree” means *nicotiana tabacum*;
“tobacco leaf” means a fresh leaf or dried leaf of a tobacco tree;
“tobacco” means a cigarette, a cigar, any other cigarette, sliced tobacco, prepared sliced tobacco and chewing tobacco, and shall include any other product consumable as tobacco as prescribed in the Ministerial Regulation;
“cigarette” means sliced tobacco or prepared sliced tobacco, whether containing any dried tobacco leaf or stuffed tobacco or not, which is rolled with paper or a material made for use in place of paper or a dried tobacco leaf or stuffed tobacco;
“cigar” means a dried tobacco leaf or stuffed tobacco which is rolled with a dried tobacco leaf or stuffed tobacco;
“other cigarette” means sliced tobacco or prepared sliced tobacco which is rolled with a banana leaf, a lotus leaf, a betel palm husk, a *bridelia ovata decne* leaf, a mangrove palm leaf or any other material which is not paper or a material made for use in place of paper and which is not a dried tobacco leaf or stuffed tobacco;
“sliced tobacco” means a tobacco leaf or stuffed tobacco, which is cut into slices and dried;
“prepared sliced tobacco” means a tobacco leaf or stuffed tobacco, which is cut into slices and prepared or mixed with a material other than water;
“chewing tobacco” means any part of dried tobacco leaf which is prepared or mixed with a material other than water for the purpose of keeping in the mouth or chewing;
“stuffed tobacco” means any part of a tobacco tree, which is ground or minced and turned into a sheet, whether any other material is also contained therein or not;
“tobacco tree cultivator” means the person to whom permission for cultivating tobacco trees is granted;
“tobacco leaf curer” means the person who cures fresh tobacco leaves into dried tobacco leaves;

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“pack” shall include a parcel, can, box or any other packaging used for containing or binding tobacco.

Section 160. Any person who intends to cultivate tobacco trees shall submit an application to the excise official for permission.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

A permit issued under this section shall be valid for one year as from the date on which permission is granted.

Section 161. Any person who intends to purchase dried tobacco leaves shall submit an application to the excise official for permission.

The application for permission and the issuance of a permit under paragraph one, including the preparation of lists, shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

A permit issued under this section shall be valid for one year as from the date on which permission is granted.

Section 162. When the excise official is desirous to know the type and quantity of tobacco seeds, tobacco leaves or tobacco or is desirous to know details of the operation in connection with the cultivation of tobacco trees or the production of tobacco, the tobacco tree cultivator, the tobacco leaf curer or the industrial operator, as the case may be, shall notify them to the excise official.

Section 163. Any person who intends to produce tobacco shall submit an application to the Director-General for permission and must comply with the rules, procedures and conditions prescribed in the Notification of the Director-General.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.
A permit issued under this section shall be valid for three years as from the date on which permission is granted.

Section 164. The production of cigarettes is the monopolistic undertaking of the State.

Section 165. No person shall possess tobacco in respect of which tax payment has not been made under this Act in a quantity exceeding five hundred grammes, or tobacco in the form of sliced tobacco in respect of which tax payment has not been made under this Act in a quantity exceeding one kilogramme, unless such person is an industrial operator who holds a permit for producing tobacco and keeps tobacco in an industrial establishment or a bonded warehouse.

Section 166. Any person who intends to import into or export out of the Kingdom tobacco trees, stuffed tobacco or tobacco shall submit an application to the Director-General for permission.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

The Director-General has the power to grant a relaxation to the effect that the import into the Kingdom or the export out of the Kingdom of tobacco leaves, stuffed tobacco or tobacco under paragraph one for use as samples of the goods or for any purpose other than for trade shall require no application for a permit, provided that the import or export shall be in such quantity and carried out through such customs check-points as prescribed in the Notification of the Director-General.

The provisions of this section shall not apply to persons performing the duty as carriers in good faith or to the case of the import for transit or transshipment under the law on customs. In this regard, the Director-General shall have the power to prescribe the rules, procedures and conditions for the supervision of the goods under this section as may be deemed appropriate.
Section 167. Any person who intends to sell tobacco shall submit an application to the excise official for permission.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

A permit issued under this section shall be valid for one year as from the date on which permission is granted.

The provisions of section 155 paragraph four shall apply to the sale of tobacco mutatis mutandis.

Section 168. Permits for selling tobacco are classified into 3 Classes, viz:

(1) Class-1 permits for selling tobacco, for a wholesale of tobacco in the quantity of one thousand pieces upwards on each occasion, or in the quantity of two kilograms upwards on each occasion in the case of tobacco in the form of sliced tobacco, or in the quantity of two hundred grams upwards on each occasion for tobacco in the form of prepared sliced tobacco or chewing tobacco;

(2) Class-2 permits for selling tobacco, for a retail sale of tobacco in the quantity below one thousand pieces on each occasion, or in the quantity below two kilograms on each occasion in the case of tobacco in the form of sliced tobacco, or in the quantity below two hundred grams for tobacco in the form of prepared sliced tobacco or chewing tobacco;

(3) Class-3 permits for selling tobacco, for sales of other tobacco products.

Section 169. A sale of tobacco must be made in accordance with the pack size in respect of which tax has been paid. A sale of unpackaged tobacco shall not be made.
PART III
PLAYING CARDS

Section 170. In this Part:
“playing cards” means articles, usable for gambling, in the form of flat sheets containing marks indicating points and made of paper, plastic, leather or leatherette or any other material as prescribed in the Ministerial Regulation.

Section 171. Any person who intends to produce playing cards shall submit an application to the Director-General for permission.
The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.
A permit issued under this section shall be valid for three years as from the date on which permission is granted.

Section 172. No person shall have in possession a mould for printing playing cards unless permission is obtained from the Director-General.
The application for permission and the granting of permission under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 173. No person shall have in possession more than one hundred twenty playing cards on which tax has not been paid unless such playing cards are playing cards made by the Excise Department or are playing cards containing a tax payment mark of the Excise Department.

Section 174. No person shall make any modification or alteration to, or perform any other act against, playing cards made by the Excise Department for sale as playing cards.
No person shall sell, or have in possession for sale, playing cards made in violation of the provisions of paragraph one.

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Section 175. Any person who intends to import playing cards into the Kingdom shall submit an application to the Director-General for permission.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

The Director-General has the power to grant a relaxation to the effect that the import of playing cards under paragraph one for use as samples of the goods or for any purpose other than for trade shall require no application for a permit, provided that the import shall be in such quantity and carried out through such customs check-points as prescribed in the Notification of the Director-General.

The provisions of this section shall not apply to persons performing the duty as carriers in good faith or to the case of the import for transit or transshipment under the law on customs. In this regard, the Director-General shall have the power to prescribe the rules, procedures and conditions for the supervision of the goods under this section as may be deemed appropriate.

Section 176. Any person who intends to sell playing cards shall submit an application to the excise official for permission.

The application for permission and the issuance of a permit under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

A permit issued under this section shall be valid for one year as from the date on which permission is granted.

The provisions of section 155 paragraph four shall apply to a sale of playing cards mutatis mutandis.

Section 177. Permits for selling playing cards are classified into 2 Classes, viz:

(1) Class-1 permits for selling playing cards, for a sale of playing cards in the quantity of forty decks upwards on each occasion;

(2) Class-2 permits for selling playing cards, for a sale of playing cards in the quantity below forty decks on each occasion.

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PART IV
DISPLAY OF PERMITS, CHANGE OF PLACES AND TRANSFERS OF PERMITS

Section 178. A permit for producing or selling liquor, tobacco and playing cards issued under section 153, section 155, section 163, section 167, section 171 and section 176 shall be valid only at such place as indicated in the permit and must be displayed at an open place.

In the case where a permit is lost or substantially damaged, the holder of the permit shall apply for a substitute therefor, to be issued by the person with the authority to issue the permit, within thirty days as from the date on which the permit is lost or substantially damaged.

A substitute for a permit under paragraph two shall be deemed to be a permit.

Section 179. Any change of the place indicated in a permit for producing or selling liquor, tobacco and playing cards issued under section 153, section 155, section 163, section 167, section 171 and section 176 is permissible upon permission in writing by the person with authority to issue the permit.

The application for and the granting of permission under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 180. Any transfer of permits in this Chapter shall be made only upon permission in writing by the person with authority to issue the permit.

The application for and the granting of permission under paragraph one shall be in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

PART V
SUSPENSION AND REVOCATION OF PERMITS

Section 181. In the case where it appears that a person to whom permission is granted under this Act fails to comply or incorrectly complies with the provisions of this Act,
Ministerial Regulations or Notifications issued under this Act or with the requirements stipulated in the permit, the issuer of the permit shall have the power to suspend the permit for each period not exceeding six months.

**Section 182.** The issuer of a permit shall have the power to issue an order revoking the permit when it appears that the person to whom the permit is granted in this Chapter:

1. has had the permit suspended on at least two occasions upwards and there exists a ground for being given another order for suspension;

2. fails to comply or incorrectly complies with the provisions of this Act, Ministerial Regulations or Notifications issued under this Act or with the requirements stipulated in the permit, provided that such non-compliance or incorrect compliance causes serious loss.

**Section 183.** Any person who has a permit revoked under section 182 may not apply for a new permit until after the expiration of one year as from the date of the knowledge of the order.

**CHAPTER III**

**PENALTIES**

**Section 184.** Any person who does any of the following acts shall be liable for a fine not exceeding twenty thousand Baht:

1. failing to comply with section 15 paragraph one or paragraph two, section 18 paragraph one or paragraph two, section 27, section 32 paragraph one, section 34, section 35 paragraph one, section 36, section 37, section 38 paragraph one, section 40, section 42, section 43 paragraph one, section 47 or section 120 paragraph two or paragraph three;

2. failing to comply with the procedures prescribed in the Ministerial Regulation under section 64 paragraph two or the procedures and conditions prescribed in the Notification of the Director-General under section 79 paragraph two;

3. violating or failing to comply with the rules issued by the Director-General under section 6 (2), (3), (4) or (5);
(4) failing to render reasonable assistance to the excise official or the competent official who performs the duty under section 14 paragraph two or section 133.

Section 185. Any person who obstructs the excise official or the competent official performing the duty under section 12 paragraph one, section 14 paragraph one, section 120 paragraph one or section 123 (1), (2) or (4) shall be liable to imprisonment for a term not exceeding one year or to a fine not exceeding eighty thousand Baht or to both.

Section 186. Any person who does any of the following acts shall be liable to imprisonment for a term not exceeding seven years or to a fine of five times to twenty times the tax required to be paid or to both:
(1) violating section 26;
(2) importing goods on which tax has not been paid.

Section 187. Any person who violates or fails to comply with section 45, section 73, section 74, section 75 or section 80 paragraph two shall be liable to a fine not exceeding forty thousand Baht.

Section 188. Any person who does act of the following acts shall be liable to imprisonment for a term not exceeding one month or to a fine not exceeding twenty thousand Baht or to both:
(1) violating section 46;
(2) violating or failing to comply with section 118 paragraph one, paragraph two, paragraph three, paragraph four or paragraph five;
(3) refusing to answer any essential question in connection with tax collection or failing to comply with an order or a summons in writing of the Director-General, the Appeals Committee or the competent official under section 9, section 96 paragraph one, section 123 (3), section 124 paragraph one or section 148 paragraph one without any justifiable reason.

Section 189. Any person who violates section 70 paragraph one, section 76, section 77, section 78, section 79 paragraph one, section 80 paragraph one, section 81, section

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Section 190. Any person who violates section 146 shall be liable to imprisonment for a term not exceeding three years and to a fine not exceeding four hundred thousand Baht or to both.

Section 191. Any person who sells, or has in possession for sale, liquor produced in violation of section 153 paragraph one shall be liable to a fine not exceeding fifty thousand Baht.

Section 192. Any person who purchases, or has in possession, liquor produced in violation of section 153 paragraph one shall be liable to a fine not exceeding ten thousand Baht or, if the quantity of such liquor is below one litre, shall be liable to a fine not exceeding two thousand Baht.

Section 193. Any person who violates section 153 paragraph one, section 163 paragraph one or section 171 paragraph one shall be liable to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred thousand Baht or to both.

Section 194. Any holder of a permit for selling liquor or tobacco who fails to comply with the rules, procedures and conditions prescribed in the Notification of the Director-General under section 153 paragraph one or section 163 paragraph one shall be liable to a fine not exceeding fifty thousand Baht.

Section 195. Any person who violates section 154 paragraph one, section 166 paragraph one or section 175 paragraph one shall be liable to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred thousand Baht or to both.

Section 196. Any person who violates section 155 paragraph one, section 157, section 158, section 160 paragraph one, section 161 paragraph one, section 162, section 167 paragraph one, section 169 or section 176 paragraph one shall be liable to a fine not exceeding five thousand Baht.
Section 197. Any holder of a permit for selling liquor under section 155, a permit for selling tobacco under section 167 or a permit for selling playing cards under section 176 who carry out a sale in a manner not corresponding to the Class of the permit shall be liable to a fine not exceeding two thousand Baht.

Section 198. Any person who violates section 172 paragraph one shall be liable to imprisonment for a term of one year to seven years and to a fine of twenty thousand to five hundred thousand Baht.

Section 199. Any person who violates section 174 shall be liable to imprisonment for a term not exceeding three years or to a fine, by reference to the number of the violating playing cards, in an amount of four times the price of the playing cards of the same kind sold by the Excise Department, provided that the fine shall not be lower than five thousand Baht, or to both.

Section 200. Any person who intentionally fails to submit a tax return required to be submitted under this Act with a view to evading or attempting to evade tax payment shall be liable to imprisonment for a term not exceeding six months or to a fine not exceeding two hundred thousand Baht or to both.

Section 201. Any competent official or excise official who discloses facts concerning the business of a person who has the duty to pay tax, being the facts which in the ordinary course of the person who has the duty to pay tax should be prevented from disclosure or which are acquired or known in consequence of the execution of this Act, shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding four hundred thousand Baht or to both, unless the disclosure in question is made in the performance of official duties or for the purpose of an inquiry or a trial.

Section 202. Any person who gives a false statement, answers a question with false statements, produces false evidence or submits false accounts or documents with a view to evading or attempting to evade tax payment shall be liable to imprisonment for a term not exceeding seven years and to a fine not exceeding one million two hundred thousand Baht.

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Section 203. Any person who does any of the following acts shall be liable to a fine of two times to ten times the amount of tax which is required to be paid or which is deficiently paid, provided that the fine shall not be lower than four hundred Baht:

(1) having in possession goods on which tax has not been paid or has been deficiently paid unless:

(a) it is the case where an industrial operator who has made excise registration has the goods in an industrial establishment or in a bonded warehouse, provided that this shall not include an industrial operator who has made excise registration and has obtained a permit for producing liquors tobacco and playing cards;

(b) it is the case where an industrial operator who has made excise registration and has obtained a permit for producing liquor, tobacco and playing cards has the goods in an industrial establishment or in a bonded warehouse or it the case of possession of tobacco or playing cards lawfully under section 165 or section 173;

(2) having in possession, without any lawful right, the goods in respect of which tax has been exempted or refunded under Chapter I, Part 9.

Section 204. Any person who does any of the following acts shall be liable to imprisonment for a term not exceeding one month or to a fine of five times to fifteen times the tax which is required to be paid or which is deficiently paid, provided that the fine shall not be lower than eight hundred Baht, or to both:

(1) selling or having in possession for sale the goods on which tax has not been paid or has been deficiently paid unless:

(a) it is the case where an industrial operator who has made excise registration has the goods in an industrial establishment or in a bonded warehouse, provided that this shall not include an industrial operator who has made excise registration and has obtained a permit for producing liquor, tobacco and playing cards;

(b) it is the case where an industrial operator who has made excise registration and has obtained a permit for producing liquor, tobacco and playing cards has the goods in an industrial establishment or in a bonded warehouse or it the case of a sale or possession for sale playing cards made by the Excise Department;

(2) selling or having in possession for sale, without any lawful right, the goods in respect of which tax has been exempted or refunded under Chapter I, Part 9.

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Section 205. Any person, holding a permit for producing or selling liquor, tobacco or playing cards issued under section 153, section 155, section 163, section 167, section 171 and section 176, who does any of the following acts shall be liable to a fine not exceeding five thousand Baht:

(1) using the permit in a manner not corresponding to the place specified in the permit;

(2) failing to display the permit in an open place;

(3) failing to apply for a substitute for the permit from the person with the authority to issue the permit within thirty days as from the date on which the permit is lost or substantially damaged.

Section 206. Any person who commits an offence under section 203 (1) or (2) or section 204 (1) or (2) shall, in addition to being inflicted with the penalty provided therefor, be liable to pay tax on the goods in question in full. If such person fails to pay tax within the time specified by the competent official, the Director-General shall have the power to order a sale of such goods by auction.

In the case where the proceeds from the sale by auction under paragraph one remain after the deduction of the costs incurred in the retention, the costs incurred in the sale by auction and the amount of tax, a notification shall be given to the owner of such goods for taking a return thereof. If no return is taken within one year as from the date of the notification, such proceeds shall vest in the State.

The deteriorating-quality goods, counterfeit goods, goods unfit for consumption or goods of the description prescribed in the Ministerial Regulation shall vest in the Excise Department. In this regard, such goods shall be destroyed or dealt with in accordance with the rules, procedures and conditions prescribed in the Notification of the Director-General.

Section 207. The Court shall have the competence to order that all tools, devices, vehicles, goods or any other articles which a person has used in the commission of an offence or possession of which is an offence under this Act be confiscated and vest in the Excise Department unless such property belongs to another person who has had no connivance at the commission of the offence.

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The Court shall order that the following exhibits be confiscated and vest in the Excise Department, irrespective of whether any person is inflicted with a penalty by the judgment or not:

(1) stuffed tobacco and tools as well as machines used in the production, in a case involving the commission of an offence under section 163;

(2) the goods in a case involving the commission of offences under section 173 and section 174;

(3) the goods involving the commission of offences punishable under section 186;

(4) excise stamps or tax payment marks involving the commission of an offence punishable under section 189 and containers of such articles;

(5) containers or distillers for the production of liquor involving the commission of an offence punishable under section 193;

(6) tobacco and cigarettes involving the commission of offences punishable under section 203 (1) and (2) and section 204 (1) and (2), including packages thereof;

(7) playing cards moulds involving the commission of an offence punishable under section 198.

Subject to section 206, the goods possession of which is an offence shall, when the alleged offender agrees to have a settlement thereby leading to a criminal case being extinguished, vest in the Excise Department and action shall be taken under section 132 *mutatis mutandis*.

**Section 208.** In the case where the offender is a juristic person, if the commission of the offence by such juristic person has resulted from the instruction or an action of a director or a manager or any person responsible for the operation of such juristic person or in the case where such person has the duty to give instructions or take action and refrains from giving instructions or taking action, thereby leading to the commission of the offence by such juristic person, such person shall also be liable to the penalty as provided for such offence.

**TRANSITORY PROVISIONS**

**Section 209.** All laws, regulations and other ordinances provided under the law on excise tax, the law on excise tariffs, the law on excise tax revenue allocation, the law on liquor
tax revenue allocation, the law on liquor, the law on tobacco and the law on playing cards as in force prior to the date on which this Act comes into force shall continue to be in force until the operations in the collection of such tax are complete.

In the case of the goods on which tax has been paid under the law repealed under section 3 of this Act, it shall be deemed that tax which has been paid is tax under this Act.

Section 210. The submission of an objection to tax assessment and the submission of an appeal against a decision on such objection, which are made under the Excise Tax Act, B.E. 2527 (1984) and pending the consideration, shall be deemed to be the submission of an appeal to the Appeals Committee under this Act on the date on which this Act comes into force.

In the case where tax assessment has been made and it is in the period for the submission of an objection or in the case where a decision on an objection has been given and it is in the period for the submission of an appeal or in the case where a decision on an appeal against a decision on such objection has been given and it is in the period for the institution of an action before the Court under the Excise Tax Act, B.E. 2527 (1984), the person who has the duty to pay tax, to whom the assessment has been notified, or the person who has received the decision on the objection shall submit an appeal to the Appeals Committee within thirty days as from the date on which this Act comes into force or the person who has received the decision on the appeal against the decision on the objection shall institute an action before the Court within thirty days as from the date on which this Act comes into force, as the case may be.

It shall be deemed that the enforcement of tax in arrears and the seizure or attachment of any property under the Excise Tax Act, B.E. 2527 (1984) and the Tobacco Act, B.E. 2509 (1966) prior to the date on which this Act comes into force is the enforcement of tax in arrears and the seizure or attachment under this Act.

The enforcement of tax in arrears under the Excise Tax Act, B.E. 2527 (1984) shall be in accordance with the provisions of this Act.

Section 211. Any reference made by all laws, rules, ordinances, notifications, orders or resolutions of the Council of Ministers to the law on excise tax, the law on excise tariffs, the law on liquor, the law on tobacco, the law on playing cards, the law on excise tax revenue allocation and the law on liquor tax revenue allocation shall be deemed to be the reference
made by such laws, rules, ordinances, notifications, orders or resolutions of the Council of Ministers to this Act.

**Section 212.** Excise registration certificates issued to industrial operators and service place operators under the Excise Tax Act, B.E. 2527 (1984) prior to the date on which this Act comes into force shall continue to be valid for six months as from the date on which this Act comes into force.

The industrial operator, the importer or the service place operator shall submit an application for excise registration to the local excise official at the Area Excise Office of the locality in which the industrial establishment, place of business or service place, as the case may be, is situated, within six months as from the date on which this Act comes into force, in accordance with the rules, procedures and conditions prescribed under section 33.

**Section 213.** Permits issued in accordance with the provisions of the Excise Tax Act, B.E. 2527 (1984), the Liquor Act, B.E. 2493 (1950), the Tobacco Act, B.E. 2509 (1966) and the Playing Cards Act, B.E. 2486 (1943) prior to the date on which this Act comes into force shall continue to be valid until the permits expire, but the permits under section 33 and section 144 sexies (1) of the Excise Tax Act, B.E. 2527 (1984) shall continue to be valid for six months as from the date on which this Act comes into force.

A person required to submit an application for a permit under this Act shall submit an application for a permit within six months as from the date on which this Act comes into force, in accordance with the rules, procedures and conditions prescribed for the submission of an application for the permit in question.

Countersigned by:

General Prayut Chan-o-cha
Prime Minister.
Rates of Fees

(1) Permits for establishing a boned warehouse 150,000 Baht each
(2) Annual fee for a boned warehouse 15,000 Baht per year
(3) Registration of a tax payment mark 7,500 Baht for each distinctive character
(4) Permits for producing registered tax payment marks 150,000 Baht each
(5) Renewal of a permit for producing registered tax payment marks 150,000 Baht each
(6) Permits for the import of registered tax payment marks 5,000 Baht on each occasion
(7) Supervision of the production of registered tax payment marks 75,000 Baht per month
(8) Permits for producing liquor 300,000 Baht each
(9) Permit for importing liquor into the Kingdom 25,000 Baht on each occasion
(10) Permits for selling liquor
    - Class 1 100,000 Baht per year
    - Class 2 50,000 Baht per year
(11) Permits for producing tobacco 300,000 Baht each
(12) Permits for selling tobacco
    - Class 1 100,000 Baht per year
    - Class 2 50,000 Baht per year
    - Class 3 100,000 Baht per year
(13) Permits for purchasing dried tobacco leaves 30,000 Baht each
(14) Permits for the import or export of tobacco leaves, stuffed tobacco or tobacco into or out of the Kingdom 25,000 Baht on each occasion
(15) Permits for producing playing cards 300,000 Baht each
(16) Permits for selling playing cards
    - Class 1 100,000 Baht per year
    - Class 2 50,000 Baht per year
(17) Permits for importing playing cards into the Kingdom 25,000 Baht on each occasion
(18) Substitutes for permits 1,000 Baht each
(19) Transfer of a permit One half of the fee for the permit of a particular Class on each occasion

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(20) Change of the place indicated in a permit

One-fourth of the fee for the permit of a particular Class on each occasion.
<table>
<thead>
<tr>
<th>Class</th>
<th>Particulars</th>
<th>Tax Rate</th>
<th>On the Basis of the Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.01</td>
<td>Benzene or similar oil</td>
<td>50</td>
<td>Litre, with a fraction of one litre being treated as one litre.</td>
</tr>
<tr>
<td>01.02</td>
<td>Naphtha, reformate, pyrolysis gasoline and similar liquid</td>
<td>50</td>
<td>Litre, with a fraction of one litre being treated as one litre.</td>
</tr>
</tbody>
</table>

**Part 1
Oil and Oil Products**

“Oil and oil product” means a product produced from petroleum, namely, benzene, kerosene, fuel oil for jet aircraft, diesel, heavy fuel oil, bunker fuel oil and other oil similar to oil hitherto named, lubricating oil, petroleum bitumen (asphalt), petroleum coke, petroleum gas, liquefied natural gas, natural gas, solutions or solvents, by-products and other sludges derived from petroleum and shall also include other oil or any other product which is not produced from petroleum and which is used as fuel or used for producing fuel oil or used to replace oil or an oil product hitherto named.

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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Percent</td>
<td>Unit</td>
</tr>
<tr>
<td>01.03</td>
<td>Kerosene and similar lamp oil</td>
<td>50</td>
<td>Litre, with a fraction of one litre being treated as one litre.</td>
</tr>
<tr>
<td>01.04</td>
<td>Fuel oil for jet aircraft</td>
<td>50</td>
<td>Litre, with a fraction of one litre being treated as one litre.</td>
</tr>
<tr>
<td>01.05</td>
<td>Diesel and other similar oil</td>
<td>50</td>
<td>Litre, with a fraction of one litre being treated as one litre.</td>
</tr>
<tr>
<td>01.06</td>
<td>Natural gas liquid (NGL) and similar liquefied gas</td>
<td>50</td>
<td>Litre, with a fraction of one litre being treated as one litre.</td>
</tr>
<tr>
<td>01.07</td>
<td>Liquefied petroleum gas (LPG), liquid propane or similar gas</td>
<td>50</td>
<td>Kilogramme, with a fraction of one kilogramme being treated as one kilogramme.</td>
</tr>
<tr>
<td>01.08</td>
<td>Liquid methane, liquid ethane, liquid butane, liquefied isomers of butane and similar gas or liquid</td>
<td>50</td>
<td>Kilogramme, with a fraction of one kilogramme being treated as one kilogramme.</td>
</tr>
<tr>
<td>01.09</td>
<td>Liquid ethylene, liquid propylene, liquid butylene, liquefied isomers of butylene, liquid butadiene and similar liquid</td>
<td>50</td>
<td>Kilogramme, with a fraction of one kilogramme being treated as one kilogramme.</td>
</tr>
<tr>
<td>01.10</td>
<td>Methane, ethane, propane, butane, gaseous isomers of butane and similar gas</td>
<td>50</td>
<td>Kilogramme, with a fraction of one kilogramme being treated as one kilogramme.</td>
</tr>
</tbody>
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</tr>
</thead>
<tbody>
<tr>
<td>01.11</td>
<td>Ethylene, propylene, butylene, isomers of butylene, gaseous butadiene and similar gas</td>
<td>50</td>
<td>Kilogramme, with a fraction of one kilogramme being treated as one kilogramme.</td>
</tr>
<tr>
<td>01.12</td>
<td>Bunker fuel oil and similar oil</td>
<td>50</td>
<td>Lire or kilogramme as prescribed in the Notification of the Minister</td>
</tr>
<tr>
<td>01.13</td>
<td>Products in the form of bitumen mixture used as fuel</td>
<td>50</td>
<td>Lire or kilogramme as prescribed in the Notification of the Minister</td>
</tr>
<tr>
<td>01.14</td>
<td>Hydrocarbon solvents, only when possessing the properties as prescribed in the Notification of the Director-General</td>
<td>50</td>
<td>Lire or kilogramme as prescribed in the Notification of the Minister</td>
</tr>
<tr>
<td>01.90</td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td>50</td>
<td>Lire or kilogramme as prescribed in the Notification of the Minister</td>
</tr>
</tbody>
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### Part 2

**Beverage Products**

"Beverages" means:

1. a material which is ordinarily used as a beverage without any mixture, contains no alcohol or contains alcohol in a volume not exceeding 0.5 percent and is packaged in a container and sealed, but does not include:
   
   a. natural water or natural mineral water;
   
   b. distilled water or filtered water for drinking, without being flavoured;
   
   c. beverages produced by a producer specifically for retail sale without containing carbon dioxide and without quality preservation by any chemical device;
   
   d. unsweetened milk or other milk, whether flavoured or not, in accordance with the standards prescribed in the law on food;
   
   e. ice-flake beverages;
   
   f. beverages as prescribed in the Notification of the Minister;

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<tr>
<td></td>
<td></td>
<td>On the basis of the Value: Percent</td>
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<tr>
<td>Class</td>
<td>Particulars</td>
<td>Tax Rate</td>
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<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
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<tr>
<td></td>
<td></td>
<td>On the basis of the Value: Percent</td>
</tr>
<tr>
<td>02.01</td>
<td>Artificial mineral water, soda water and aerated water without sugar or any other sweetener and without smell and taste flavouring</td>
<td>30</td>
</tr>
<tr>
<td>02.02</td>
<td>Mineral water and aerated water, with sugar or any other sweetener and with smell and taste flavouring, and other beverages excluding fruit juices or plant or vegetable juices in class 02.03</td>
<td>30</td>
</tr>
<tr>
<td>02.03</td>
<td>Fruit juices (including grape musts) and unfermented and non-alcoholic plant and vegetable juices, whether with sugar or any other sweetener or not</td>
<td>30</td>
</tr>
<tr>
<td>02.04</td>
<td>Concentrates for used with a maker of instant beverages for sale to consumers at a retail point</td>
<td>30</td>
</tr>
<tr>
<td>02.05</td>
<td>Liquid feeds or food-supplement products under the law on food, as prescribed in the Notification of the Minister</td>
<td>30</td>
</tr>
</tbody>
</table>

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<tr>
<td></td>
<td><strong>Part 3 Electric Appliance Products</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>“Electric appliance” means a product which consumes electric power and shall</td>
<td></td>
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<tr>
<td></td>
<td>also include any article used in conjunction with electrics or in connection</td>
<td></td>
</tr>
<tr>
<td></td>
<td>with electrics.</td>
<td></td>
</tr>
<tr>
<td>03.01</td>
<td>Electric lamps and chandeliers for fixation on a ceiling or a wall, excluding</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>those used for open-air lighting or high-street lighting.</td>
<td>Litre</td>
</tr>
<tr>
<td>03.90</td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td><strong>Part 4 Battery Products</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>“Batteries” means electrical cells or a combination of electrical cells which</td>
<td></td>
</tr>
<tr>
<td></td>
<td>are connected, in series or parallel or both, and capable of storing and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>supplying electric power.</td>
<td></td>
</tr>
<tr>
<td>04.01</td>
<td>Batteries</td>
<td>30 Litre</td>
</tr>
</tbody>
</table>

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<td></td>
<td>On the</td>
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<td></td>
<td></td>
<td>basis of the Value:</td>
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<tr>
<td></td>
<td></td>
<td>Percent</td>
</tr>
<tr>
<td>Part 5</td>
<td>Glass and Glassware Products</td>
<td>30</td>
</tr>
<tr>
<td>05.01</td>
<td>Lead crystal glass and any other crystal glass</td>
<td></td>
</tr>
<tr>
<td>05.90</td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td></td>
</tr>
<tr>
<td>Part 6</td>
<td>Automobile Products</td>
<td>30</td>
</tr>
</tbody>
</table>

**Glass and glassware** means articles and utensils made of glass, viz, glass, lead crystal glass and any other crystal glass.

"Automobile" means an automobile which has at least three wheels and which is run by a mechanical power, electric power or any other power, excluding automobiles run along rails, a motorcycle connected to a cart with not more than one wheel, a motorcycle under the law on automobiles and an automobile prescribed in the Notification of the Minister.
### Class | Particulars | Tax Rate
--- | --- | ---
 | On the basis of the Value: Percent | On the Basis of the Quantity | Unit | Unit-Baht
--- | --- | --- | --- | ---
06.01 | Sitting automobiles | | 80 | |
06.02 | Passenger automobiles with seats for not more than 10 passengers | | 80 | |
06.03 | Pickup trucks designed to have the weight, together with the carrying weight, not exceeding 4,000 kilogrammes | | 40 | |
06.90 | Others as prescribed in the Ministerial Regulation | | 80 | |

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<tr>
<td></td>
<td></td>
<td>On the basis of the Value: Percent</td>
</tr>
<tr>
<td>Part 7</td>
<td><strong>Motorcycle Products</strong></td>
<td>30</td>
</tr>
<tr>
<td>“Motorcycle” means a vehicle which has no more than two wheels and, where connected to a cart, has no more than one additional wheel and which is run by mechanical power or electric power, and shall include a motorcycle under the law in automobiles.</td>
<td>07.01</td>
<td>Motorcycles</td>
</tr>
<tr>
<td>Part 8</td>
<td><strong>Vessel Products</strong></td>
<td>50</td>
</tr>
<tr>
<td>“Vessels” means water vehicles of all types.</td>
<td>08.01</td>
<td>Yachts and water vehicles for recreational purposes</td>
</tr>
</tbody>
</table>

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<td>On the basis of the Value: Percent</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Percent</td>
</tr>
<tr>
<td>Part 9</td>
<td><strong>Fragrance and Cosmetics Products</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>“Fragrance products” means perfume, perfume extracts, fragrant oil and articles giving fragrances, excluding:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(1) perfume extracts usable only for producing goods; and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) goods as prescribed in the Notification of the Minister.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>“Cosmetics” means products or articles prepared for used on the skin or any part of a human body for cleansing or preventive purposes or for the purposes of supplementing the beauty or changing the look, by means of applying, spraying or sprinkling the same, excluding:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(1) pharmaceutical products; and</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(2) goods prescribed in the Notification of the Minister.</td>
<td></td>
</tr>
<tr>
<td>09.01</td>
<td>Perfume, perfume extracts and fragrance oil</td>
<td></td>
</tr>
<tr>
<td>09.90</td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td></td>
</tr>
<tr>
<td>Class</td>
<td>Particulars</td>
<td>Tax Rate</td>
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<td></td>
<td></td>
<td>On the basis of the Value: Percent</td>
</tr>
<tr>
<td></td>
<td></td>
<td>10.01</td>
</tr>
<tr>
<td>Part 10</td>
<td>Carpets and Other Textile Flooring Products</td>
<td>“Carpet and textile flooring products” means a flooring article made of any material and a textile product made into a flat piece with at least one ply of textile material for use as a flooring item and textile flooring products in general, and shall include items which are of a carpet nature or a textile flooring nature but used for other purposes.</td>
</tr>
<tr>
<td></td>
<td>Carpets and other textile flooring products</td>
<td>10.01</td>
</tr>
<tr>
<td>Part 11</td>
<td>Marble and Granite Products</td>
<td>“Marble” means a stone which is transformed from limestone, principally composed of, whatever form or nature, calcium carbonates and capable of being turned, cut or carved into shapes or patterns. “Granite” means a type of an igneous rock which is principally composed of, whatever form or nature, quartz and</td>
</tr>
<tr>
<td></td>
<td>11.01</td>
<td>30</td>
</tr>
</tbody>
</table>

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feldspar, incapable of erosion by acids, hard, durable and usable for construction work and decoration.
Marble and granite

**Part 12**

**Atmosphere Depleting Substance Products**

“Atmosphere depleting substances” means synthetic chemicals of the hydrocarbon type, composed of chlorine, fluorine or bromine, or of the halogenated hydrocarbon type, which, when accumulated in the atmosphere, cause molecules of ozone to be depleted.

- 12.01 Atmosphere depleting substances of the halogenated hydrocarbon derivatives type
- 12.90 Others as prescribed in the Ministerial Regulation

**Part 13**

**Liquor Products**

- 13.01 (1) Fermented beverages
  (a) Beer

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<tr>
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<td></td>
<td>On the basis of the Value: Percent</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unit-Baht</td>
</tr>
<tr>
<td>12.01</td>
<td>Atmosphere depleting substances of the halogenated hydrocarbon derivatives type</td>
<td>30</td>
</tr>
<tr>
<td>12.90</td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td>30</td>
</tr>
<tr>
<td>13.01</td>
<td>(1) Fermented beverages</td>
<td>30 Per one litre of pure alcohol examined by a</td>
</tr>
<tr>
<td></td>
<td>(a) Beer</td>
<td>3,000</td>
</tr>
</tbody>
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<td></td>
<td></td>
<td>Unit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>(b) Wine and sparkling wine made of grapes</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>(c) Fruit liqueur composed of grapes or grape wine</td>
<td>30</td>
</tr>
</tbody>
</table>

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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On the basis of the Value: Percent</td>
</tr>
<tr>
<td>13.02</td>
<td>(d) Any type other than those in (a), (b) and (c)</td>
<td>30</td>
</tr>
<tr>
<td>13.02</td>
<td>(2) Distilled liquor</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>(a) Undyed and unflavoured liquor</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Any type other than that in (a)</td>
<td>30</td>
</tr>
<tr>
<td>14.01</td>
<td>Tobacco</td>
<td>90</td>
</tr>
</tbody>
</table>

**Part 13**

**Tobacco Products**

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<tr>
<td></td>
<td></td>
<td>On the basis of the Value: Percent</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Unit</td>
</tr>
<tr>
<td>Part 15</td>
<td>Playing Cards Products</td>
<td></td>
</tr>
<tr>
<td>15.01</td>
<td>Playing cards</td>
<td>60</td>
</tr>
<tr>
<td>Part 16</td>
<td>Other Products</td>
<td></td>
</tr>
<tr>
<td>16.90</td>
<td>Goods other than those in Part 1 to Part 15, as prescribed in the Royal Decree</td>
<td>50</td>
</tr>
<tr>
<td>Part 17</td>
<td>Entertainment or Recreational Business</td>
<td></td>
</tr>
<tr>
<td>17.01</td>
<td>“Entertainment or recreational business” means the operation of business in the area of entertainment or recreation in a service place with a view to gaining business profits such as a performance theatre, a movie theatre, a nightclub, a cabaret theatre, a discotheque, a karaoke lounge, a cocktail lounge or a bath and massage parlour. Nightclubs, discotheques, pubs, bars, cocktail lounges, including places which sell food and alcoholic beverages and provide a musical performance or any other</td>
<td>30</td>
</tr>
</tbody>
</table>

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<th>On the Basis of the Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>On the</td>
<td>Unit</td>
</tr>
<tr>
<td></td>
<td></td>
<td>basis of the</td>
<td>Unit-Baht</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Value:</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Percent</td>
<td></td>
</tr>
<tr>
<td>17.02</td>
<td>performance for entertainment purposes and are closed after 24.00 a.m.</td>
<td>30</td>
<td>Round</td>
</tr>
<tr>
<td>17.90</td>
<td>Bath and massage parlours</td>
<td>30</td>
<td>1,000</td>
</tr>
<tr>
<td></td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Part 18</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Betting Business</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>“Betting business” means the operation of business in the area of providing</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>betting or fortune-seeking chances by any means with a view to obtaining</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>money, rewards or other benefits.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.01</td>
<td>Horse racecourses</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>18.02</td>
<td>Lottery drawing</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>18.90</td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Part 19</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Environmentally Affecting Business</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>“Environmentally affecting business” means the operation of business which</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>has impacts on environmental balance, with a</td>
<td></td>
<td></td>
</tr>
</tbody>
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</tr>
</thead>
<tbody>
<tr>
<td>19.01</td>
<td>view to gaining business profits such as a golf course, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.90</td>
<td>Golf courses</td>
<td>50</td>
<td>Unit</td>
</tr>
<tr>
<td></td>
<td>Others as prescribed in the Ministerial Regulation</td>
<td>30</td>
<td>Unit-Baht</td>
</tr>
</tbody>
</table>

**Part 20**

**Business under Permission or a Concession by the State**

“Business under permission or concession by the State” means the operation of any business in the form of providing services to the public upon permission or a concession being granted by the State for the operation thereof.

| 20.01  | Telecommunications business                                                  | 30       | Unit                       |
| 20.90  | Others as prescribed in the Ministerial Regulation                           | 30       | Unit                       |

**Part 21**

**Other Services**

| 21.90  | Services other than those in Part 17 to Part 20, as prescribed in the Royal Decree | 30       | Unit                       |

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