

Introduction to Excise Department

The Excise Department is an official organization under the Ministry of Finance responsible for taxation as the state revenue from goods and services with certain specific reasons. The Department is also in charge of preventing and controlling any illegal actions against Excise Acts by virtue of laws as follows.

1. The Liquor Act, B.E. 2493 applied with liquor tax collection.
2. The Tobacco Act, B.E. 2509 applied with tobacco tax collection.
3. The Playing Card Act, B.E. 2486 applied with playing card tax collection.
4. The Excise Act, B.E. 2527 applied with goods and services according to the Excise Tariff Act, B.E. 2527.
5. The Excise Tariff Act, B.E. 2527 prescribed the types of goods and services according to The Excise Tariff Act, B.E. 2527 as follows.

- Types of goods: oil and oil products, beverages, air conditioner (currently only applied for automobile air conditioning), lamp, chandelier, glassware, motor vehicle, marine craft (currently tax exempted), perfume and cosmetic, carpet and floor coverage textile, motorcycle, marble and granite (currently tax exempted), battery, and ozone depletion substances.

- Service businesses include nightclub and discotheque, massage parlor (tax exemption)*, horse racecourse, lottery (tax exemption), golf course, and telecommunication businesses (tax reduction to zero).

In addition, the Excise Act, B.E. 2527 also states about tax ceiling of each particular goods and service business.

6. The Excise Allocation Act, B.E. 2527 has been used to manage additional tax payment by excise tax payers according to the Royal decree, but the collected amount will not exceed 10% of the excise tax.

7. The Liquor Tax Allocation Act, B.E. 2527 has been used to manage additional tax payment by liquor tax payers.

Note: * Presently, tax exemption has been applied for massage parlors in beauty parlors or healthcare centers certified by the announcement of Ministry of Public Health according to the Places of Service Act, B.E. 2509

Excise Department

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Part 1

Applying for Liquor, Tobacco, and
Playing Card Licenses

Applying for Liquor, Tobacco, and Playing Card Licenses

The handbook 'Applying for Liquor, Tobacco, and Playing Card Licenses' acts as a guideline for anyone who wants to apply for licenses on selling liquor, tobacco, and playing cards as well as any interested people to know the process of services, laws and regulations related to types of licenses, filing application places, application fees, conditions of liquor, tobacco, and playing card license extension. This will be convenient for customers to receive effective services.

People who need to apply for Liquor, Tobacco, and Playing Card Licenses:

Those who want to sell liquor either retail or
wholesale in their own shops



Have to apply for Liquor License

Those who want to sell tobacco (cigarette)
either retail or wholesale in their own shops



Have to apply for Tobacco (cigarette) License.

Those who want to sell playing cards either retail or
wholesale in their own shops



Have to apply for Playing Card License.

Liquor and tobacco are prohibited to sell at some
particular places (see Appendix A).

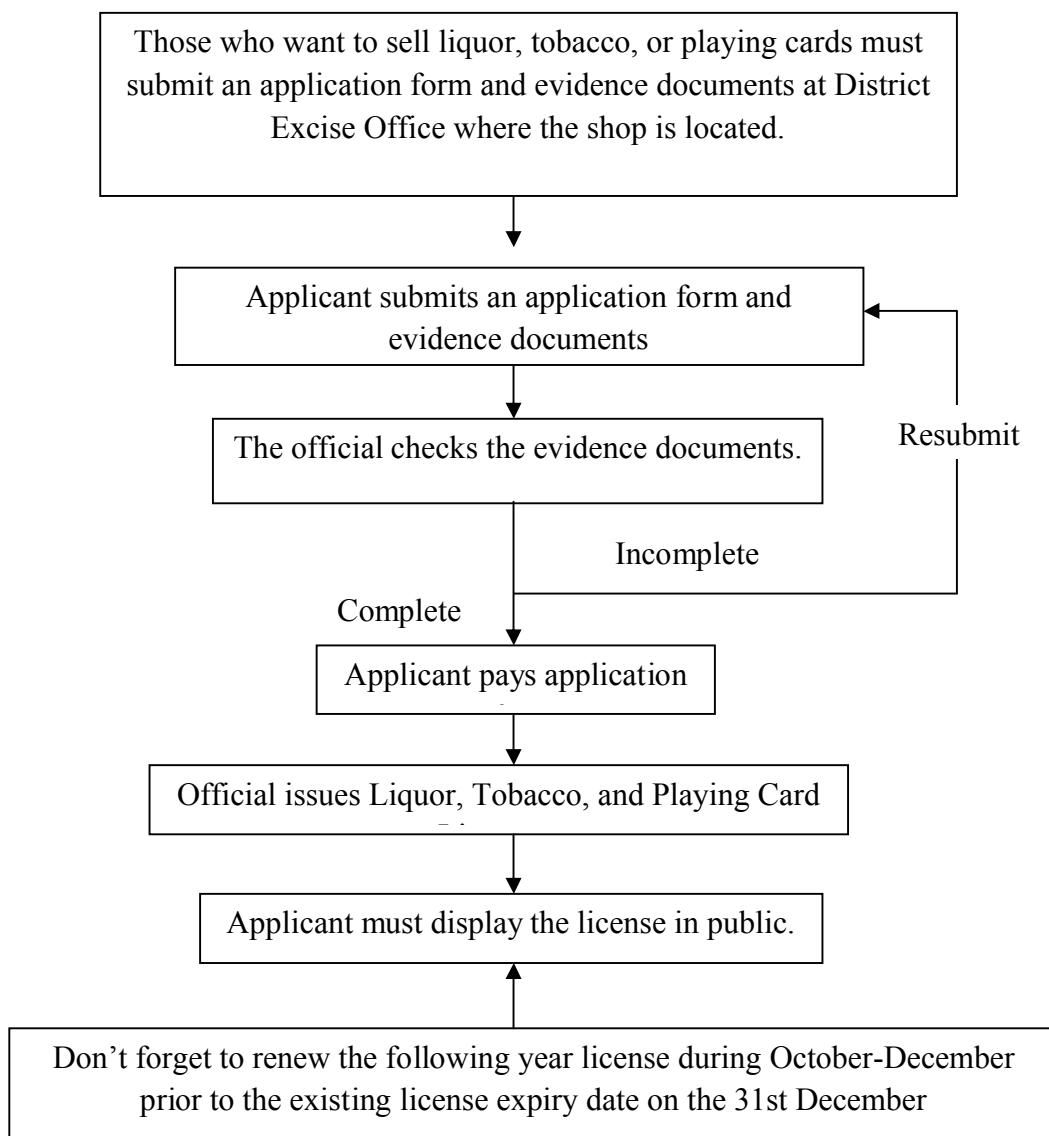


No permission for a street vender/ market stall.

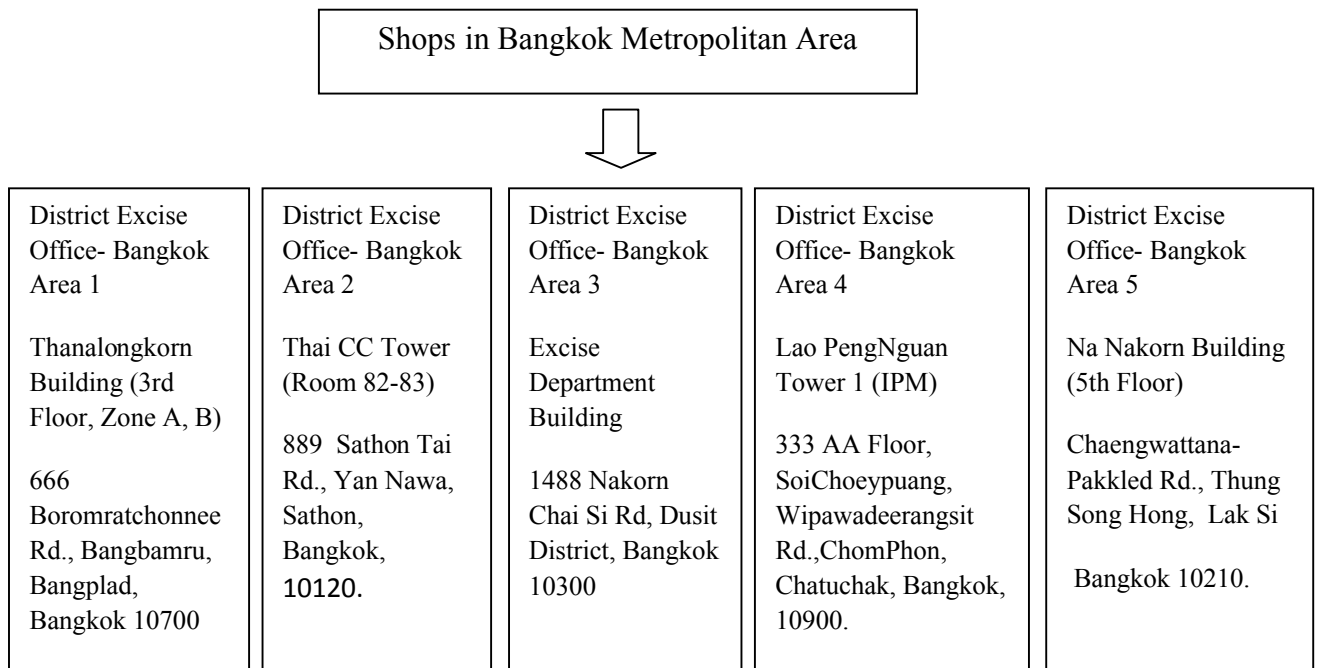
Liquor and tobacco are prohibited to sell at some particular places (see Appendix A).

No permission for a street vender/ market stall.

Flow Chart Presenting the Steps to Apply for Liquor, Tobacco, and Playing Card Licenses



License Application Locations

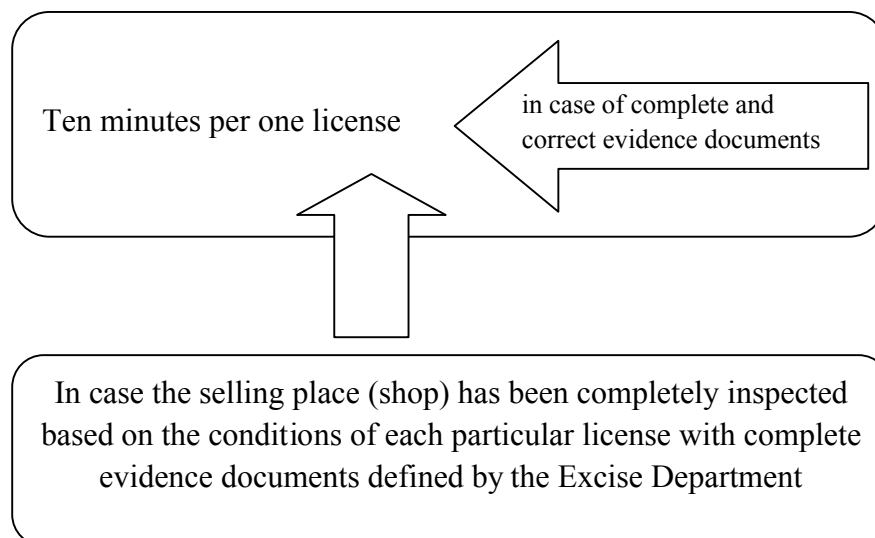


Shops in Provinces

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Shop owner can apply for the license at the local District Excise Office or its provincial branch Excise Office where the shop is located.

Service Duration



Types of Liquor, Tobacco, and Playing Card Licenses

Liquor License

Type	Liquor Selling Type	Selling Quantity
1 (T1)	Local liquor and imported liquor	More than 10 liter/bill
2 (T2)	Only local liquor	More than 10 liter/bill
3 (T3)	Local liquor and imported liquor	Not exceed 10 liter/bill
4 (T4)	Only local liquor	Not exceed 10 liter/bill
5 (T5)	Local liquor and imported liquor at temporally selling place not more than 10 days	Not exceed 10 liter/bill
6 (T6)	Only local liquor at temporally selling place not more than 10 days	Not exceed 10 liter/bill
7 (T7)	Association and club	Not exceed 10 liter/bill

Tobacco License

Type	Selling Type	Selling Quantity
A. Pipe tobacco		
1. (T1)	Pipe tobacco	Unlimited
2. (T2)	Pipe tobacco	Not exceed 2 Kg/bill
3. (T3)	Pipe tobacco sold by tobacco farmer himself	Unlimited
B. Tobacco		
1. (T1)	Local and imported tobacco	Unlimited
2. (T2)	Local and imported tobacco	Not exceed 20,000 cigarettes/bill
3. (T3)	Local and imported tobacco	Not exceed 1,000 cigarettes/bill

Playing Card License

Type	Selling Type
Wholesale	Unlimited
Retail sale	Not exceed 40 packs/bill

Attention!

If the seller does not apply for license renewal before the 31st December, it is illegal to sell the products

How much is the license fee?

Please see details of the fee on Page 11.

Prohibitions

1. It is prohibited to sell alcohol and cigarette to youths under 18 years old.
2. It is prohibited to sell cigarette in close proximity to schools or religious areas.
3. It is prohibited to sell alcohol in close proximity to schools or religious areas or petrol service station or government health service center or government public park.
4. Alcohol selling time
Shops with licenses Type 3 and 4 (Retail liquor shop selling local and imported liquor of Type 3 and 4 and retail liquor shop selling only local liquor) are allowed to sell alcohol during 11:00-14:00 and 17:00-24:00.

Please see more details of prohibitions in Appendix A

Please display the licenses in a public place.

Table showing category and License fee of Liquor, Tobacco, and Playing Cards

License fee of Liquor, Tobacco, and Playing Cards (the rate for the 1st time license application and for the license renewal of the following year)

Liquor selling Type 1	Selling every type of liquor at the amount of 10 liter or more/bill	8,250 baht
Liquor selling Type 2	Selling local liquor at the amount of 10 liter or more/bill	1,650 baht
Liquor selling Type 3	Selling every type of liquor at the amount of lower than 10 liter /bill (1) In Bangkok Metropolitan, city municipality, and Pattaya City Municipality (2) Areas other than the above	1,650 baht 1,100 baht
Liquor selling Type 4	Selling local liquor at the amount of lower than 10 liter/bill (1) In Bangkok Metropolitan, city municipality, and Pattaya City Municipality. (2) Municipality and sub-district municipality (3) Areas other than the above (1) & (2)	220 baht 220 baht 220 baht
Liquor selling Type 5	Selling every type of liquor at the amount of lower than 10 liter /bill for consumption at the temporary selling location no longer than 10 days.	330 baht
Liquor selling Type 6	Selling local liquor at the amount of lower than 10 liter/bill for consumption at the temporary selling location no longer than 10 days. (1) In Bangkok Metropolitan, city municipality, and Pattaya City Municipality. (2) Municipality and sub-district municipality (3) Sanitary district	110 baht 110 baht 110 baht
Liquor selling Type 7	Selling liquor at the amount of lower than 10 liter /bill for consumption at club or association. - Every type of liquor - Local liquor	330 baht 330 baht
Tobacco Type 1	Selling unlimited amount of local and imported tobacco	1,000 baht
Tobacco Type 2	Selling local and imported tobacco at the amount of not more than 20,000 cigarettes.	500 baht
Tobacco Type 3	Selling local and imported tobacco at the amount of not more than 1,000 cigarettes. - Local cigarettes - Imported cigarettes	40 baht 40 baht

Pipe tobacco Type 1	Selling unlimited amount of pipe tobacco.	100 baht
Pipe tobacco Type 2	Selling pipe tobacco at the amount of not more than 2 kg/bill	10 baht
Pipe tobacco Type 3	Pipe tobacco sold by tobacco farmer himself	10 baht
Wholesale playing card	Wholesale with unlimited number of playing cards	100 baht
Retail sale playing card	Selling not exceed 40 packs	20 baht

Part 2

**Duties and Rights of Excise Taxpayers
according to the Excise Act, B.E. 2527**

Duties and Rights of Excise Taxpayers

According to the Excise Act, B.E. 2527

The handbook 'Duties and Rights of Excise Taxpayers according to the Excise Act, B.E. 2527' acts as a guideline for excise taxpayers in accordance with the Excise Act, B.E. 2527 and for interested people to know the process of services, laws and regulations in being entrepreneurs or people who run service businesses responsible for paying excise tax. This handbook includes the steps in applying for the services, excise registration, factory selling price notification/ notification of service price, excise tax list filing, excise tax paying, journal (a daily record of business transactions) and monthly statement arrangement, and rights of excise taxpayers such as a permit request for bonded warehouse establishment, automobile showroom, a request for tax refund, tax exemption, tax deduction, appealing in dispute of tax assessment, the right to appeal to the ruling of the Commission of Appeals, etc.

Persons who are liable as excise taxpayers

According to the Excise Act, B.E. 2527, the following items are subject to excise tax:

Categories of Goods and

Goods

- Oil and oil products
- Electric appliances
- Glass and glassware
- Marble and granite
- Carpet and floor coverage made from fur
- Perfume and cosmetics
- Beverages
- Marine crafts
- Automobiles
- Battery
- Motorcycles
- Ozone depletion substances

Service businesses

- Nightclub and discotheque
- Massage parlor
- Horse racecourse
- Lottery
- Golf course

Persons who are liable to pay excise tax:

1. Industrial entrepreneur
2. Service business venue entrepreneur
3. Importers
4. Others as stated by the law, such as:

- Persons receiving privileges on tax exemption or tax reduction or transferring and transferees or when his right of tax exemption or reduction is terminated;
- Owners of bonded warehouses when goods are lost from stock;
- Industrial entrepreneurs or service business venue entrepreneurs newly established through mergers or industrial entrepreneurs or service business venue entrepreneurs established through transfers from the former entrepreneurs;
- The representatives of industrial and service business limited companies qua juristic persons who were liquidators, managing directors, or managers prior to the termination of said industrial and entertainment limited companies businesses;
- The representatives of industrial and service business limited companies qua juristic persons who terminate the businesses without liquidation;
- Vehicle modifiers (Section 144, Fifth);
- Offenders in accordance with Section 161, 162.

Section A

The Duties of Excise Taxpayers

Excise taxpayers are required to conduct the following duties apart from paying excise tax as follows:

1. Excise tax registration;
2. Request for replacement of the lost or torn excise registration certificate;
3. Notification of business time and holidays;
4. Notification of goods selling price at factory or notification of service price of service businesses;
5. Arrangement of journal (a daily record of business transactions) and monthly statement;
6. Excise tax form filing and excise tax payment;

1. Excise tax registration

Industrial entrepreneur or service business venue owner are required to apply for the excise tax registration (PorSor 01-04) within 30 days prior to the starting of the business.

Evidence documents

- A copy of house registration of the factory/ service business venue or lease contract;
- Location map of the factory/ service business;
- A copy of house registration, I.D. card, taxpayer I.D. of the applicant;
- A copy of the certificate of juristic registration issued not more than 6 months by the Department of Commercial Registration, Ministry of Commerce;
- Power of attorney, a copy of the attorney's I.D. card;
- A copy of VAT registration issued by the Revenue Department;
- In case of ordinary partnerships which all partners who are not juristic persons, a copy of partnership arrangement is required.

No registration

Service duration: within 7 working days (including location inspection with the applicant)

in case of complete and correct evidence documents

The license must be displayed in a public place

2. Request for replacement of lost or torn Excise Registration Certificate

To request for replacement

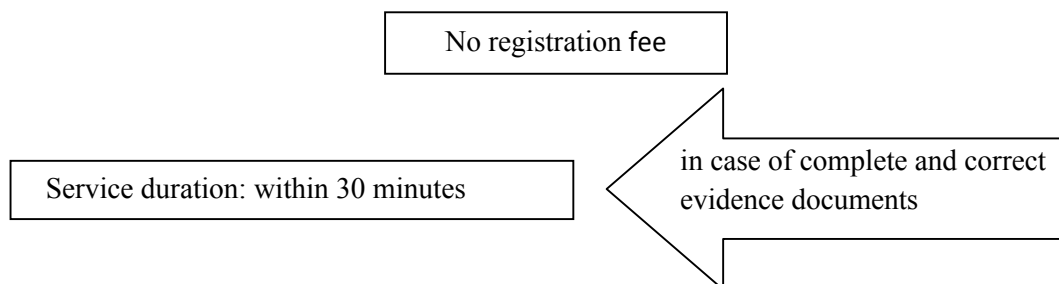
of lost or torn Excise Registration Certificate, the following evidence documents are required:

Torn Excise Registration Certificate

- Torn Excise Registration Certificate;
- A copy of the certificate of juristic registration issued not more than 6 months by the Department of Commercial Registration, Ministry of Commerce;
- A copy of power of attorney, a copy of the proxy's I.D. card
- A copy of the attorney's I.D. card.

Lost Excise Registration Certificate

- Police notice on the loss of the certificate;
- A copy of the certificate of juristic registration issued not more than 6 months by the Department of Commercial Registration, Ministry of Commerce;
- Power of attorney, a copy of the proxy's I.D. card;
- A copy of the attorney's I.D. card.



3. Notification of office hours and holidays

Industrial entrepreneur and business owner are required to notify their business office hours and holidays prior to starting the business or producing the products by contacting District Excise Office in the area of their location.

4. Notification of goods selling price at factory or notification of service price of service businesses

- Industrial entrepreneur is required to notify goods selling price at the factory (PorSor 01-44) together with sale price structure;
- Service business venue owner is required to notify service price (PorSor 01-44 Gor) together with service price structure;
- The notification of goods selling price or service price must be done within 7 days before starting the business or producing the products. If there is a price change, the new price notification must be done not less than 7 days before the change.

(Please contact the official for the application forms)

5. Journal (a daily record of business transactions) and monthly statement establishment

5.1 Industrial entrepreneur is required to establish journal (a daily record of business transactions) (PorSor 03-05, PorSor 03-06) and monthly statement reporting raw materials, production, and goods sales (PorSor 01-42).

5.2 Service business venue owner is required to establish journal (a daily record of business transactions) (PorSor 03-07) and monthly statement reporting income of service business venue (PorSor 01-42 Gor). Monthly statement must be submitted to the official within the 15th of the following month.

5.3 Industrial entrepreneur and service business venue owner are required to complete journal (a daily record of business transactions) within 3 working days starting from the day the transaction occurs or getting a service payment; and the journal and other relevant accounting documents must be kept not less than 5 years.

If the industrial entrepreneur needs to do accounting transaction in the format other than using the provided forms, e.g. using computer program, etc. he must get the permission from the Director General or his representative.

6. Filing tax forms and paying tax

Industrial entrepreneur or service business venue owner and goods importer are responsible to pay excise tax at the rate defined by the law. Types of goods and services that are subject to excise tax:

1. Goods produced by the factory located in the kingdom are subject to the excise tax when they are delivered from the factory or from bonded warehouse.
2. Goods produced by the factory that are liable to pay VAT either in whole or parts before delivered from the factory are also liable to pay excise tax.

3. Service business venue has to pay excise tax when getting service payment.
4. Service business venue that is liable to pay VAT either in whole or parts before receiving the service payment is also liable to pay excise tax.
5. For imported goods, duty of excise tax is liable as well as custom duty.

6.1 Goods

(1) Time specified in the Act

- The excise tax list form (PorSor 01-12) must be filed and excise tax must be paid before the specified payment date.

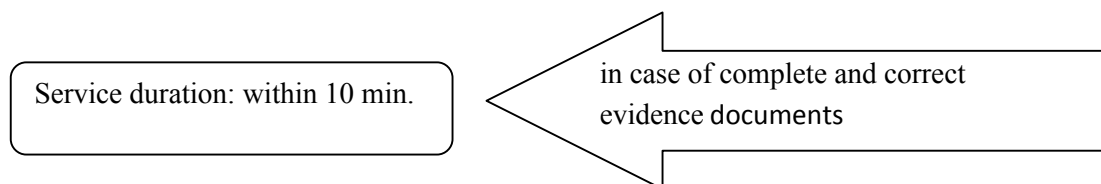
- In case the excise tax liability occurs at the same time of VAT, the excise tax list forms (PorSor 01-12) must be filed and excise tax must be paid within the 15th of the following month from the liable month or before the goods are delivered from the factory depending on which case is preceding.

(2) In case of time extension according to the announcement of the Ministry of Finance:

- For oil and oil products, the excise tax list form (PorSor 01-12) must be filed and excise tax must be paid within 10 days from the date of delivery from the factory.

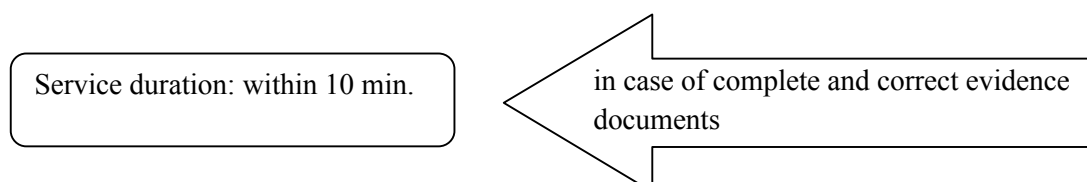
- For electric appliances, glass and glassware, automobile, marine crafts, perfume and cosmetic, carpet and other floor coverage, motorcycle, marble and granite, and battery, in case the excise tax liability occurs at the same time of VAT, the excise tax list form (PorSor 01-12) must be filed and excise tax must be paid within the 15th of the following month from the liable month or before the goods are delivered from the factory depending on which case is preceding.

(3) The industrial entrepreneur may request to pay excise tax within the 15th of the following month after the products have been delivered from the factory with a guarantee and permission. Those goods are beverages from vending machine, electric appliance except air conditioner, glass and glassware, automobile, marine crafts, perfume and cosmetic, carpet and other floor coverage, motorcycle, marble and granite, and battery.



6.2 Service business venue

The excise tax list form (PorSor 01-12 Gor) must be filed and excise tax must be paid within the 15th of the following month from the month with the excise tax liability.



6.3 Modified automobile

The excise tax request form (PorSor 01-12 Khor) and the excise tax list form (PorSor 01-12) must be filed and excise tax must be paid within the 15th of the following month from the month with the excise tax liability (completion of vehicle modification).

Evidence documents

General persons

- Photo of the automobile;
- Receipts of every payment starting from the factory to the automotive dealer selling to the applicant (no registration with the Department of Land Transport);
- A copy of automobile registration handbook (already have registration with the Department of Land Transport);
- Receipts of the modification expenses;
- A copy of house registration/ automobile owner's I.D. card;
- Power of attorney to pay excise tax with duty stamps and proxy's I.D. card in case the automobile owner is not available;

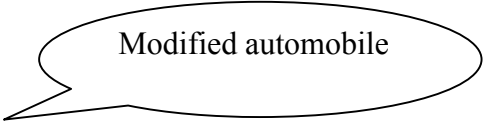
Juristic persons

Apart from the above documents, the following evidence documents are required:

- Registration of partnerships and companies;
- Lease contract;
- A copy of I.D. card and house registration of partners or shareholders committed with the partnerships or the companies.

Service duration: within 1 hour/request.

in case of correct and complete
evidence documents



Modified automobile

Tax payment

To pay the tax mentioned above, industrial entrepreneur or service business venue owner can pay in cash, tax card, or payment check in 4 types as follows:

- Bank of Thailand check or Type Gor check –this type of check is drawn by the government sector.
- Check with bank insurance or Type Khor check- this type of check is drawn by the taxpayer himself with the commitment from the bank to pay the tax if the taxpayer cannot pay with the specified amount of money.
- Commercial bank check or Type Kor check- this type of check is drawn by a commercial bank.
- Personal check or Type Ngor check-this type of check is drawn by the taxpayer himself.

Section B

Rights of Excise Taxpayer

Apart from the rights in Section A above, industrial entrepreneur or service business venue owner also has rights below.

1. A permit request for bonded warehouse establishment;
2. A permit request for automobile showroom establishment;
3. A request for excise tax refund;
4. A request for excise tax exemption;
5. A request for excise tax reduction;
6. An appeal in dispute of tax assessment;
7. The right to appeal to the ruling of the Commission of Appeals.

1. A permit request for bonded warehouse establishment

Anyone asking for the request for bonded warehouse establishment must file the bonded warehouse establishment permission form (PorSor 01-08) with the following evidence documents.

Evidence documents

- A copy of house registration of the bonded warehouse;
- Documents showing proprietary right to the warehouse or letter of consent over the land use;

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- A copy of house registration, I.D. card, and taxpayer I.D. card of the proxy of the juristic person or owner;
- A copy of taxpayer I.D. card of the juristic person who owns the bonded warehouse;
- A copy of the certificate of juristic registration issued not more than 6 months by the Department of Commercial Registration, Ministry of Commerce;
- Power of attorney, a copy of I.D. card of the proxy;
- Location map of the bonded warehouse;
- Layout of the bonded warehouse;

- Details of goods stored in the bonded warehouse.

Registration fee of the bonded warehouse establishment:

Permit 20,000 baht/issue

Fee 2,000 baht/issue

Service duration: within 7 working days after the application submission date (including the site inspection with the applicant)

In case of correct and complete evidence documents

The permit must be displayed in a public place.

2. A permit request for automobile showroom establishment

Automobile industrial entrepreneur who wishes to display not-yet- taxed automobile has to submit a request form for automobile showroom establishment.

Evidence documents

- A request form for automobile showroom establishment (PorSor 01-06);
- A copy of house registration of the showroom or a lease contract;
- A location map of the showroom;
- A copy of house registration, I.D. card, taxpayer I.D. card of the applicant;
- A copy of the certificate of juristic registration issued not more than 6 months by the Department of Commercial Registration, Ministry of Commerce;
- Power of attorney and a copy of I.D. card of the proxy;
- Evidence of the representative of Industrial entrepreneur (if any).

Service duration: within 7 working days after the application submission date (including the site inspection with the applicant)

In case of correct and complete evidence documents

The permit must be displayed in a public place

3. A request for excise tax refund

Goods and services that may be requested for excise tax refund include:

Excise tax Case 1 refund of imported goods from or to Free zone

Evidence documents

- A request form for excise tax refund for exported goods (PorSor 01-28) before exporting those goods from the kingdom;
- Duplicate export declaration control;
- Invoice;
- Purchase order;
- A copy of evidence documents committed to pay the invoice;
- Evidence documents showing tax payment such as an excise tax list form (PorSor 01-12) for goods or an excise tax list form (PorSor 01-12 Gor) for goods and excise tax receipt.

Service duration: within 7 working days

In case of complete and correct evidence documents

Case 2: tax refund of goods or services declared in the Ministerial Regulation which are donated to people as public charity through central, provincial, or local government sector or through charitable organization declared by the Minister

Case 3: tax refund of goods or services declared in the Ministerial Regulation which are donated to government sector as public charity through central, provincial, or local government sector or through charitable organization declared by the Minister

Evidence documents for Case 2 and Case 3:

- A request form for excise tax exemption (PorSor 01-34);
- Evidence documents showing tax payment such as an excise tax list form (PorSor 01-12) for goods or an excise tax list form (PorSor 01-12 Gor) for goods and excise tax receipts;
- Tax payment receipts;

- Declaration of donated goods or services;
- Letter of intent on donation by the industrial entrepreneur or the service business venue owner and an acknowledgement document or a request letter for donation.

Service duration: within 7 working days

In case of complete and correct evidence documents

Case 4: Excise tax refund for persons who have privilege according to the obligation between Thailand and the UN or according to the international laws, international contracts, and Reciprocity of Rank of Envoys

4.1 Oil and oil products

Evidence documents

- A request form for excise tax exemption or excise tax refund (PorSor 01-35)
- Declaration of quantity of oil and oil products
- Payment receipts
- Vehicle registration number with the name of vehicle owner in the receipt

4.2 Other products apart from 4.1

Evidence documents

- A request form for excise tax exemption or excise tax refund (PorSor 01-35)
- Goods receipt issued by a shop of industrial entrepreneur certified by the ambassador or the UN or the proxy of the embassy or the UN with their signature and seal of the embassy or of the UN
- Declaration of goods and a tax assessment document

Service duration: within 7 working days

In case of complete and correct evidence documents

Case 5: Excise tax refund for oil and oil products consumed by air plane or marine craft with the size of bigger than 500 ton gross allowed abroad by the custom

Evidence documents

- A request form for excise tax refund (PorSor 01-36);
- A permit to fuel the airplane or the marine craft certified by the custom;
- Declaration documents showing types of oil and quantity;
- Invoice;
- A permit to deliver oil from the factory, bonded warehouse, or depot;
- A copy of evidence documents committed to pay the invoice such as letter of credit;
- Evidence documents showing oil and oil product purchase between the international transportation enterprise and the oil company;
- Evidence documents showing tax payment such as an excise tax list form (PorSor 01-12) for goods or an excise tax list form (PorSor 01-12 Gor) for goods and excise tax receipts.

Service duration: within 7 working days

In case of complete and correct evidence documents

Case 6: Excise tax refund for goods declared in the Ministerial Regulation with proof of damages or deteriorated

Evidence documents

- A request form and permission to destroy deteriorated goods (PorSor 01-37);
- A list of deteriorated goods declaration (PorSor 01-38);
- Documents showing daily details of in and out raw materials for production together with the accounting documents of the year requested for the tax refund;
- A copy of an excise tax list form (PorSor 01-12) together with the details of goods for tax refund.

Service duration: within 10 working days

In case of complete and correct evidence documents

Case 7 : Who are not liable to taxation or paying tax more than their liabilities and the tax payment which has not been assessed by the official

Evidence documents

- A request for excise tax refund with interest (PorSor 01-41);

- A copy of tax payment receipts;
- A copy of house registration and I.D. card of the applicant;
- Power of attorney and a copy of I.D. card of the attorney and the proxy;
- A copy of the certificate of juristic registration issued not more than 6 months by the Department of Commercial Registration, Ministry of Commerce;
- Filed excise tax forms;
- Other related documents such as journal or daily accounting (PorSor 03-05) (PorSor 03-06) ((PorSor 03-07).

Service duration: within 30 working days

In case of complete and correct evidence documents

4. Excise tax exemption

Goods subject to excise tax exemption include:

Case 1: Exported goods or imported goods to or from free zone

Evidence documents

- A request form for excise tax exemption or refund for exported goods (PorSor 01-28) before exporting those goods from the kingdom;
- Duplicate export declaration control;
- Invoice;
- Purchase order;
- A copy of evidence documents committed to pay the invoice;
- Tax insurance.

Service duration: within 7 working days

After exported and in case of complete and correct evidence documents

Case 2: Excise tax exemption for oil and oil products used as raw materials or components for industrial production

Evidence documents

- A request for excise tax exemption for oil and oil products used as raw materials in petrochemical industrial products and solvent industry (PorSor 01-45);
- Production formula;
- Purchase order and selling documents;
- Types and quantity of oil and oil products of the whole tax exemption quantity.

Service duration: within 3 working days

In case of complete and correct evidence documents

3:

Case 3 : exemption for beverages- fruit juice and vegetable juice declared by the Excise Department

Evidence documents

- A request for excise tax exemption by the enterprise;
- Production formula;
- Production process;
- Example of label;
- Example of the beverages.

Service duration: within 15 working days

In case of complete and correct evidence documents

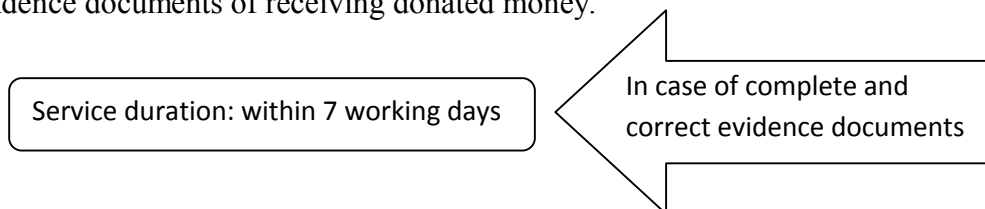
Case 4: The excise tax exemption may be applied on goods or services declared in the Ministerial Regulation which are donated to people as public charity through central, provincial, or local government sector or through charitable organization declared by the Minister

Case 5: The excise tax exemption may be applied on goods or services declared in the Ministerial Regulation which are donated to government sector as public charity through central, provincial, or local government sector or through charitable organization declared by the Minister

Evidence documents for Case 4 and Case 5

- A request form for excise tax exemption or refund for exported goods (PorSor 01-28) before exporting those goods from the kingdom;
- A request form for excise tax exemption (PorSor 01-33 Gor);

- A request letter for donation from the government sector or a charity organization declared by the Minister;
- Letter of intent on donation by the industrial entrepreneur or the service business venue owner;
- Evidence documents of receiving donated money.



Case 6: Excise tax exemption for persons who have privilege according to the obligation between Thailand and the UN or according to the international laws, international contracts, and Reciprocity of Rank of Envoys

6.1 Oil and oil products

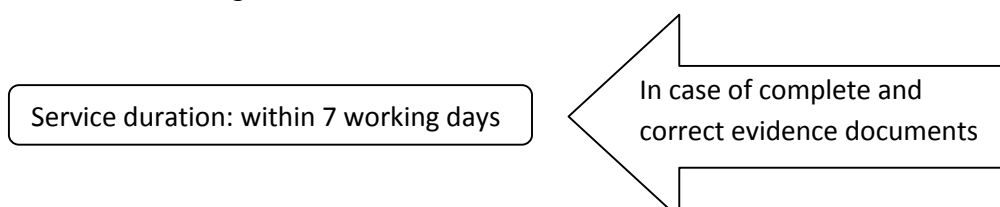
Evidence documents

- A request form for excise tax exemption or excise tax refund (PorSor 01-35);
- Declaration of quantity of oil and oil products;
- Payment receipts;
- Vehicle registration number with the name of vehicle owner in the receipts;

6.2 Other products apart from 6.1.

Evidence documents

- A request form for excise tax exemption or excise tax refund (PorSor 01-35);
- Goods receipt issued by a shop of industrial entrepreneur certified by the ambassador or the UN or the proxy of the embassy or the UN with their signature and seal of the embassy or of the UN;
- Declaration of goods and a tax assessment document;



Case 7: Excise tax exemption for oil and oil products consumed by air plane or marine craft with the size of bigger than 500 ton gross allowed abroad by the custom

Evidence documents

- A request form for excise tax refund (PorSor 01-36);
- A permit to fuel the airplane or the marine craft certified by the custom;
- Declaration documents showing types of oil and quantity;
- Invoice;
- A permit to deliver oil from the factory, bonded warehouse, or depot;
- A copy of evidence documents committed to pay the invoice such as letter of credit;
- Evidence documents showing oil and oil product purchase between the international transportation enterprise and the oil company;
- Evidence documents showing tax payment such as an excise tax list form (PorSor 01-12) for goods or an excise tax list form (PorSor 01-12 Gor) for goods and excise tax receipt.

Service duration: within 7 working days

In case of complete and correct evidence documents

5. Excise tax reduction

Goods stipulated in the Ministerial Regulation that can be requested for excise tax reduction must be filed and paid the excise tax already and they are used as raw materials or components in producing goods subject to excise taxation such as oil and oil products, automobile, air conditioner, motorcycle, battery, and beverages.

Evidence documents

- A principle request for excise tax exemption;
- Declaration of list of raw materials used in producing the goods requested for excise tax reduction (PorSor 01-29) together with the evidence documents of raw material excise tax payment;
- Cost structure;
- Production process, quantity of raw materials or components in producing goods per unit (production formula);

After getting permission of excise tax reduction, industrial entrepreneur must file an excise tax list form (PorSor 01-12) together with an excise tax reduction form for the raw materials (PorSor 01-30) and evidence documents as follows:

- Bill of in and out raw materials;
- A copy of receipts from buying raw materials or components in production;

6. An appeal in dispute of tax assessment

An excise taxpayer who receives a tax assessment by the assessment official has rights to appeal in dispute of tax assessment by filing the dispute form to the Director General or his representative within 45 days starting from the day when an assessment notice has been received.

7. The right to appeal to the ruling of the Commission of Appeals

The appellant has the right to appeal to the ruling of the Commission of Appeals by filing the forms defined by the Director General to the Director General or his representative within 45 days starting from the day when the ruling has been received.

Places to get excise services

The industrial entrepreneur and the service business venue owner can get excise services at a local District Excise Office or a provincial branch Excise Office countrywide where the factory or the service business venue is located.

Excise Office	Address in Bangkok area
District Excise Office- Bangkok Area 1	Thanalongkorn Building (3rd Floor, Zone A, B) 666 Boromratchonnee Rd., Bangbamru, Bangplad, Bangkok 10700
District Excise Office- Bangkok Area 2	Thai CC Tower (Room 82-83) 889 Sathon Tai Rd., Yan Nawa, Sathon, Bangkok, 10120.
District Excise Office- Bangkok Area 3	Excise Department Building 1488 Nakorn Chai Si Rd, Dusit District, Bangkok 10300

Excise Office	Address in Bangkok area
District Excise Office- Bangkok Area 4	Lao PengNguan Tower 1 (IPM) 333 AA Floor, SoiChoeypuang, Wipawadeerangsit Rd., ChomPhon, Chatuchak, Bangkok, 10900.
District Excise Office- Bangkok Area 5	Na Nakorn Building (5th Floor) Chaengwattana-Pakkled Rd., Thung Song Hong, Lak Si Bangkok 10210.

In other provinces, please contact sub-district, district, or provincial branch Excise Office.

Last but not least

Instructions in case of emergency during contacting Excise Office

In case of a Fire

1. Keep cool and calm. Don't be panic.
2. Shout a warning and shout for help immediately. Repeat it. "Fire. Fire. Fire. Fire. Help. Help. Help. Help."
3. Leave the building immediately and do not reenter that building.
4. Never use a lift during a fire.
5. Do not get into any room in that building to hide from the fire such as in the toilet because fire may boil the water causing injury or fatal.
6. If your clothes catch fire, do not put the fire out by your hand. Drop to the floor and roll back and forth to smother the flames.
7. Urgently help call Fire and Rescue Department.

Remember that the best way to survive and help the others from a fire is to keep calm and get a hold of yourself with composed and logical approach.

In case of a flood

1. Keep yourself informed about a flood through radio and television.
2. Evacuate to upper and safe area.
3. Shut off the electricity only if your body is not wet and the area around the fuse box is completely dry.
4. Keep away from fell down electric cable.
5. Do not lean sand bags against the outside wall of the house because they might increase the compress on the wall causing it collapse.
6. Do not drink tap or flooded water because of its impurity.
7. Keep valuable belongings in the upper floor.
8. Urgently help call Fire and Rescue Department.

In case of street protest

1. Keep your belongings carefully.

2. Contact Information officers for the latest information.
3. During waiting for the services, do not criticize the incident because it might cause more severity.
4. Follow the suggestions of the officials.
5. If the protestors injure others or destroy the government belongings, please inform the authorities and move away from the incident area.
6. If your belongings are damaged or yourself get injured, inform the service officials and the police at the police station.
7. Urgently help call Fire and Rescue Department.

Appendix A

Prohibitions in specified places and prohibitions of liquor and tobacco sales

Liquor

1. According to the Liquor Act, B.E. 2493 and Ministerial Regulation, B.E. 2548, Liquor License permission and liquor selling for those who have the license to sell Type 3 to Type 7 liquor dated 16th November 2548 states the details as follows:

1.1 Liquor License permission to sell Type 3 to Type 7

- (1) Alcohol selling place must not be located in or close proximity to schools or religious areas.
- (2) Alcohol selling place must not be located in or close proximity to petrol service stations.
- (3) Alcohol selling place must not be located in the place of which its Liquor License has been revoked except the revocation has been over 5 years.
- (4) Applicant for Liquor License must not have been revoked from Liquor License permission except the revocation has been over 5 years.

N.B. For Liquor Licenses for selling Type 1 to 7, please see Page 6

1.2 Liquor selling for those who have Type 3 to Type 7 Liquor Licenses:

- (1) It is prohibited to sell alcohol and cigarette to youths under 18 years old.

- (2) It is prohibited to sell alcohol in or close proximity to schools or religious areas.
- (3) It is prohibited to sell alcohol in or close proximity to petrol service stations.
- (4) It is prohibited to sell alcohol in the place of which its Liquor License has been revoked except the revocation has been over 5 years.

2. Alcohol Control Act B.E. 2551 states as follows:

Section 27. It is not allowed to sell alcoholic beverage in places or areas as follows:

- (1) Temples or places for performing religious ceremonies;
- (2) Public health service places, medical services places under the Law on Medical Services and drugstores under the Law on Drug;
- (3) Government offices, except the areas set up as shops or clubs;
- (4) Dormitories in accordance with the Law on Dormitory;
- (5) Educational institutes in accordance with the Law on National Education;
- (6) Petrol service stations in accordance with the Law on Fuel Control or shops in the area of the petrol service stations;
- (7) Official parks for relaxation of people in general;
- (8) Other places as prescribed by the Minister with approval of the Committee.

Section 28. It is not allowed to sell alcoholic beverage on the day or time as notified by the Minister with approval of the Committee. In this regard, such notification may indicate any conditions and restrictions as necessary.

Section 29. It is not allowed to sell alcoholic beverage to a person as follows:

- (1) A person under twenty years of age;
- (2) A person who is unconsciously drunk.

Section 30. It is not allowed to sell alcoholic beverage by procedures or methods as follows:

- (1) Using automatic vending machine;
- (2) Street vending;

- (3) Making discount for sale promotion purpose;
- (4) Providing or proposing to provide the right to attend a competition or performance or to win some rewards, or any other privileges in favor of alcoholic beverage buyers or those bringing the packages, labels or any other materials related to the alcohol beverage to exchange or trade with anything;
- (5) Distributing, giving supplementary, or exchanging with alcoholic beverage or with other products or providing other services, as the case may be, or distributing alcoholic beverage as sample of alcoholic beverage or inducing people to consume alcoholic beverage, including sale conditions as directly or indirectly compulsory buying of alcoholic beverage;
- (6) Selling alcoholic beverage by any means or characteristics notified by the Minister with advice of the Committee.

Section 31. It is not allowed to drink alcoholic beverage in places or areas as follows:

- (1) Temples or places for performing religious ceremonies, except a part of religious ceremonies;
- (2) Public health service places, medical services places under the Law on Medical Services and drugstores under the Law on Drug, except the areas set up as accommodations;
- (3) Government offices, except the areas set up as accommodations, clubs or traditional parties;
- (4) Educational institutes in accordance with the Law on National Education, except the areas set up as accommodations or clubs or traditional parties, or the educational institutes with bartender course and authorized in accordance with Law on National Education;
- (5) Petrol service stations in accordance with the Law on Fuel Control or shops in the area of the petrol service stations;
- (6) Official parks for relaxation of people in general;
- (7) Other places as prescribed by the Minister with approval of the Committee.

Tobacco

According to the Tobacco Act, B.E. 2509 and Ministerial Regulation, B.E. 2549, issue 28, Tobacco License permission and cigarette selling dated 30th June 2549 states the details as follows:

- (1) Tobacco selling place must not be located in educational institute areas whether bounded by the fence or not or close proximity to the educational institute.
- (2) Tobacco selling place must not be located in a religious place whether bounded by the fence or not or close proximity to the religious place.
- (3) Tobacco selling place must not be located in the place of which its Tobacco or Cigarette License has been revoked except that the revocation has been over 5 years.

