

Liquor Tax Collection

Tax Rates

1. *Ad valorem* tax and Specific Tax are levied.
2. Liquor Tax Rates (Liquor tax rates and Fees Schedule)

Description		Rates
Fermented Liquor	Beer	60% <i>ad valorem</i> and 300 baht for one liter quantity of pure alcohol and/or 30 baht for one liter quantity
	Wine and Sparkling Wine made from grapes	60% <i>ad valorem</i> and 2,000 baht for one liter quantity of pure alcohol and/or 300 baht for one liter quantity
	Others	25% <i>ad valorem</i> and 150 baht for one liter quantity of pure alcohol and/or 30 baht for one liter quantity

Liquor Tax Collection

Description		Rates
Distilled Liquor	White Spirits	50% <i>ad valorem</i> and 400 baht for one liter quantity of pure alcohol and/or 60 baht for one liter quantity
	Others	50% <i>ad valorem</i> and 400 baht for one liter quantity of pure alcohol and/or 60 baht for one liter quantity
Actual collecting rates shall be as stipulated in the Ministerial Regulations		

Ministerial Regulation Prescribing Liquor Types and Liquor Tax Rates B.E. 2556 (2013)

Fermented Liquor Tax Rates Summary Table					
Liquor Type	<i>Ad valorem</i> Tax Rates	Specific Tax Rates		Specific Tax Rates high degree of alcohol content	
		<u>Baht per liter per 100 degrees</u>	<u>Baht per liter</u>	<u>Conditions</u>	<u>Baht per liter per degree</u>
1. Beer	48	155	8	Higher than 7 degrees	3
2. Wine and Sparkling Wine made from grapes - Final stage of wholesaling price <u>less than or equal to 600</u> - Final stage of wholesaling price <u>higher than 600</u>	0 36	1000	225	Higher than 15 degrees	3
3. Other Fermented Liquor	5	70	10	Higher than 15 degrees	3
4. Native Fermented Liquor (Price according to Notification: 140 baht/liter)	5	70	10	Higher than 15 degrees	3
5. Paddy Wine, Rice Wine, Palm Wine (Price according to Notification: 70 baht/liter)	5	70	10	Higher than 15 degrees	3
6. Brewpub Fermented Liquor (Price according to Notification: 85 baht/liter)	48	15	8	Higher than 7 degrees	3

Ministerial Regulation Prescribing Liquor Types and Liquor Tax Rates B.E. 2556 (2013)

Distilled Liquor Tax Rates Summary Table					
Liquor Type	<i>Ad valorem</i> Tax Rates	Specific Tax Rates		Specific Tax Rates high degree of alcohol content	
		<u>Baht per liter per 100 degrees</u>	<u>Baht per liter</u>	<u>Conditions</u>	<u>Baht per liter per degree</u>
1. Distilled Liquor – White Spirits	4	145	40	Higher than 40 degrees	3
2. Other types of Distilled Liquor - Blended Liquor - Special Blended Liquor - Special Liquor	25	250	50	Higher than 45 degrees	3
3. Community Distilled Liquor Prices according to Notification of the Excise Department 28 Degree – Final Stage Wholesaling Price 90 baht/liter 30 Degree – Final Stage Wholesaling Price 100 baht/liter 35 Degree – Final Stage Wholesaling Price 110 baht/liter 40 Degree – Final Stage Wholesaling Price 120 baht/liter	4	145	40	Higher than 40 degrees	3

Collection of Taxes and Surcharges under Other Laws

•	Surcharge for the Ministry of Interior
	- Liquor taxpayers under the law on liquor shall pay an additional liquor tax at the rate of 10% of the liquor tax (rounded to the nearest one satang).
•	Subsidy for Thai Health Promotion Foundation
	- Liquor taxpayers under the law on liquor shall pay a subsidy for Thai Health Promotion Foundation at the rate of 2% of the liquor tax .
•	Subsidy for Thai Public Broadcasting Service
	- Liquor taxpayers under the law on liquor shall pay a subsidy for Thai Public Broadcasting Service at the rate of 1.5% of the liquor tax.

Liquor Tax Collection

Liquor Tax Computation

1. *Ad valorem* tax is levied on the final stage of wholesaling price.
2. *Ad valorem* tax is computed to the nearest baht.

“The Final Stage of Wholesaling Price” means the price which

- (1) the holders of liquor producing license under Section 5,
- (2) the importers who import liquor into the Kingdom under Section 6,
- (3) the holders of Category 1 liquor selling license or the holders of Category 2 liquor selling license under Section 19, sell liquor to retailers including cost of transportation or other services. (The price must be in the normal course of business, open and in good faith, not including value-added tax.)

Notification prescribing final stage of wholesaling prices (Section 8 quarter paragraph two)

1. In case there is no final stage wholesaling price, the highest final stage of wholesaling price of liquor of the same category, type, and quality with equal or approximately equal alcohol content or quantity of that category of liquor shall apply.

2. In case there are several final stage wholesaling prices:

2.1 The highest final stage wholesaling price of Category 1 or Category 2 liquor which can be referenced as sold by the liquor selling license holder as reported to the Director-General by the liquor producing license holders or liquor importing license holders in the format and the period of time prescribed, shall apply.

2.2 The reported final stage wholesaling price is unreasonably lower than the final stage wholesaling price of Category 1 or Category 2 liquor of others not in the reported list, the highest final stage wholesaling price of Category 1 or Category 2 liquor of the previous month shall apply.

Liquor Tax Collection

Notification Prescribing Final Stage Wholesaling Price (Section 8 quarter paragraph three)

“For the purpose of liquor tax collection, the Director-General, by the approval of the Minister, shall have the power to prescribe by notification the final stage of wholesaling price of liquor as criteria for liquor tax computation based on the final stage of wholesaling price of liquor in normal market condition.”

Description		Final Stage Wholesaling Price
Beer produced by microbrewery		85 baht per liter
Fermented liquor produced from community liquor	(1) Paddy wine, rice wine, palm wine	70 baht per liter
	(2) Others (except wine and sparkling wine made from grapes)	140 baht per liter
White spirits produced from community liquor	(1) 28 degrees of alcoholic content	90 baht per liter
	(2) 30 degrees of alcoholic content	100 baht per liter
	(3) 35 degrees of alcoholic content	110 baht per liter
	(4) 40 degrees of alcoholic content	120 baht per liter

Liquor Tax Value

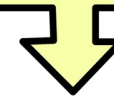
Final Stage Wholesaling price



Ad Valorem Tax Rates



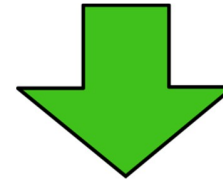
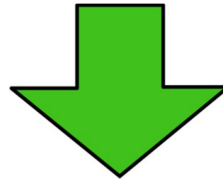
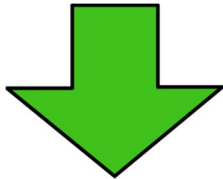
Size of Containers/Alcohol
Content in Degrees



Specific Tax Rates

Liquor Tax Computation









(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter	
Final stage wholesaling price X Ad valorem tax rate	(Size of container (liter) X Degrees of alcohol content X Liquor tax rate) / 100	Size of container (liter) X Liquor tax rate	Excessive degrees of alcohol content X Size of container (liter) X Liquor tax rate



Total liquor tax
(1) + [(2.1) or (2.2) whichever is higher] + (3)

Tax Computation for Fermented Alcoholic Beverage: Beer

<u>Example:</u>	Tax computation for fermented alcoholic beverage: beer in 0.625 liter container, 5 degrees of alcohol content - Final stage wholesaling price: 38 baht as declared by the company - <u>Tax rates for beer as prescribed by Ministerial Regulation:</u> - 48% ad valorem - 155 baht per liter of pure alcohol by volume - 8 baht per liter by volume
-----------------	--

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3) 
$\frac{38 \text{ baht} \times 48}{100}$  = 18.2400	$(0.625 \text{ liter} \times 5 \text{ degrees of alcohol content} \times 155) / 100$ = 4.8437	$0.625 \text{ liter} \times 8 \text{ baht}$  = 5.0000	-	= Cells (1) + (2.2) + (3) 18.2400 + 5.0000  23.2400

Tax Computation for Fermented Alcoholic Beverage: Beer with Excessive Degrees of Alcohol Content

<u>Example:</u>	Tax computation for fermented alcoholic beverage: beer in 0.625 liter container, 9 degrees of alcohol content <ul style="list-style-type: none"> - Final stage wholesaling price: 38 baht as declared by the company - <u>Tax rates for beer as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 48% ad valorem - 155 baht per liter of pure alcohol by volume - 8 baht per liter by volume - 3 baht for each degree of alcohol content in excess of 7
-----------------	--

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100	Size of container (liter) x liquor tax rate	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate	(1) + [(2.1) or (2.2) whichever is higher] + (3)
↓	↓	↓	↓	↓
$\frac{38 \text{ baht} \times 48}{100}$	$(0.625 \text{ liter} \times 7 \text{ degrees of alcohol content} \times 155) / 100$	$0.625 \text{ liter} \times 8 \text{ baht}$	$2 \text{ degrees of alcohol content} \times 0.625 \text{ liter} \times 3 \text{ (baht/liter)}$	= Cells (1) + (2.1) + (3) 18.24 + 6.78 + 3.75
= 18.2400	= 6.7813	= 5.000	= 3.75	28.7713






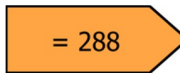


Tax Computation for Wine: Sparkling Wine

<u>Example:</u>	Tax computation for fermented alcoholic beverage: wine in 0.750 liter container, 14 degrees of alcohol content - Final stage wholesaling price: 600 baht as declared by the company - <u>Tax rates for wine and sparkling wine fermented from grape as prescribed by Ministerial Regulation:</u> - 0% ad valorem - 1,000 baht per liter of pure alcohol by volume - 225 baht per liter by volume
-----------------	--

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100	Size of container (liter) x liquor tax rate	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate	(1) + [(2.1) or (2.2) whichever is higher] + (3)
↓	↓	↓	↓	↓
$\frac{600 \text{ baht} \times 0}{100}$	$(0.750 \text{ liter} \times 14 \text{ degrees of alcohol content} \times 1000) / 100$	$0.750 \text{ liter} \times 225 \text{ baht}$	-	$= \text{Cells (1) + (2.2)}$ $0 + 168.75$
= 0	= 105	= 168.75		168.75






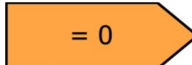
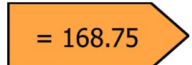
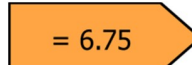

Tax Computation for Wine: Sparkling Wine

<u>Example:</u>	<p>Tax computation for fermented alcoholic beverage: wine in 0.750 liter container, 14 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 800 baht as declared by the company - <u>Tax rates for wine and sparkling wine fermented from grape as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 36% ad valorem - 1,000 baht per liter of pure alcohol by volume - 225 baht per liter by volume
-----------------	---

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3) 
$\frac{800 \text{ baht} \times 36}{100}$  = 288	$(0.750 \text{ liter} \times 14 \text{ degrees of alcohol content} \times 1000) / 100$ = 105	$0.750 \text{ liter} \times 225 \text{ baht}$  = 168.75	-	= Cells (1) + (2.2) 288 + 168.75  456.75






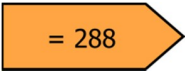

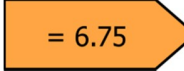

Tax Computation for Wine: Sparkling Wine

<u>Example:</u>	<p>Tax computation for fermented alcoholic beverage: wine in 0.750 liter container, 18 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 600 baht as declared by the company - <u>Tax rates for wine and sparkling wine fermented from grape as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 0% ad valorem - 1,000 baht per liter of pure alcohol by volume - 225 baht per liter by volume
-----------------	--

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3) 
$\frac{600 \text{ baht} \times 0}{100}$  = 0	$(0.750 \text{ liter} \times 15 \text{ degrees of alcohol content} \times 1000) / 100$ = 112.5	$0.750 \text{ liter} \times 225 \text{ baht}$  = 168.75	$3 \text{ degrees of alcohol content} \times 0.750 \text{ liter} \times 3 \text{ baht}$  = 6.75	= Cells (1) + (2.2) + 3 0 + 168.75 + 6.75  175.50

Tax Computation for Wine: Sparkling Wine

<u>Example:</u>	<p>Tax computation for fermented alcoholic beverage: wine in 0.750 liter container, 18 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 800 baht as declared by the company - <u>Tax rates for wine and sparkling wine fermented from grape as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 36% ad valorem - 1,000 baht per liter of pure alcohol by volume - 225 baht per liter by volume
-----------------	---

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3) 
$\frac{800 \text{ baht} \times 36}{100}$  = 288	$(0.750 \text{ liter} \times 15 \text{ degrees of alcohol content} \times 1000) / 100$ = 112.5	$0.750 \text{ liter} \times 225 \text{ baht}$  = 168.75	$3 \text{ degrees of alcohol content} \times 0.750 \text{ liter} \times 3 \text{ baht}$  = 6.75	= Cells (1) + (2.2) + 3 288 + 168.75 + 6.75  463.50










Tax Computation for Distilled Alcoholic Beverage: White Spirit

<u>Example:</u>	<p>Tax computation for distilled alcoholic beverage in 0.750 liter container, 40 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 300 baht as declared by the company - <u>Tax rates for distilled alcoholic beverage: white spirit, as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 4% ad valorem - 145 baht per liter of pure alcohol by volume - 40 baht per liter by volume
-----------------	--

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100	Size of container (liter) x liquor tax rate	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate	(1) + [(2.1) or (2.2) whichever is higher] + (3)
↓	↓	↓	↓	↓
$\frac{300 \text{ baht} \times 4}{100}$	$(0.750 \text{ liter} \times 40 \text{ degrees of alcohol content} \times 145) / 100$	$0.750 \text{ liter} \times 40 \text{ baht}$		= Cells (1) + (2.1) 12.00 + 43.50
= 12.00	= 43.50	= 30	-	55.50







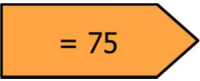

Tax Computation for Distilled Alcoholic Beverage: Special Liquor

<u>Example:</u>	<p>Tax computation for distilled alcoholic beverage in 0.750 liter container, 50 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 450 baht as declared by the company - <u>Tax rates for distilled alcoholic beverage: special spirit, as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 25% ad valorem - 250 baht per liter of pure alcohol by volume - 50 baht per liter by volume
-----------------	---

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3) 
$\frac{300 \text{ baht} \times 4}{100}$  = 12.00	$(0.750 \text{ liter} \times 40 \text{ degrees of alcohol content} \times 145) / 100$  = 43.50	$0.750 \text{ liter} \times 40 \text{ baht}$ = 30	$5 \text{ degrees of alcohol content} \times 0.750 \text{ liter} \times 3 \text{ baht}$  = 11.25	= Cells (1) + (2.1) + 3 12.00 + 43.50 + 11.25  66.75

Tax Computation for Distilled Alcoholic Beverage: Special Liquor

<u>Example:</u>	<p>Tax computation for distilled alcoholic beverage in 0.750 liter container, 45 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 450 baht as declared by the company - <u>Tax rates for distilled alcoholic beverage: special spirit, as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 25% ad valorem - 250 baht per liter of pure alcohol by volume - 50 baht per liter by volume
-----------------	---

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3) 
$\frac{450 \text{ baht} \times 25}{100}$  = 112.50	$(0.750 \text{ liter} \times 45 \text{ degrees of alcohol content} \times 250) / 100$  = 75	$0.750 \text{ liter} \times 50 \text{ baht}$ = 37.50	-	= Cells (1) + (2.1) 112.50 + 75  187.50

Tax Computation for Distilled Alcoholic Beverage: Special Liquor

<u>Example:</u>	<p>Tax computation for distilled alcoholic beverage in 0.750 liter container, 50 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 450 baht as declared by the company - <u>Tax rates for distilled alcoholic beverage: special spirit, as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 25% ad valorem - 250 baht per liter of pure alcohol by volume - 50 baht per liter by volume
-----------------	---

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100	Size of container (liter) x liquor tax rate	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate	(1) + [(2.1) or (2.2) whichever is higher] + (3)
↓	↓	↓	↓	↓
$\frac{450 \text{ baht} \times 25}{100}$	$(0.750 \text{ liter} \times 45 \text{ degrees of alcohol content} \times 250) / 100$	$0.750 \text{ liter} \times 50 \text{ baht}$	$5 \text{ degrees of alcohol content} \times 0.750 \text{ liter} \times 3 \text{ baht}$	= Cells (1) + (2.1) + (3) 112.50 + 75 + 11.25
= 112.50	= 75	= 37.50	= 11.25	198.75

Tax Computation for Community Distilled and Fermented Alcoholic Beverages

<p><u>Example:</u></p>	<p>Tax computation for community distilled alcoholic beverage in 0.625 liter container, 40 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 120 baht/liter as announced by the Department - <u>Tax rates for distilled alcoholic beverage: special spirit, as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 4% ad valorem - 145 baht per liter of pure alcohol by volume - 40 baht per liter by volume
------------------------	--

28 degrees of alcohol content 90 baht per liter
 30 degrees of alcohol content 100 baht per liter
 35 degrees of alcohol content 110 baht per liter
 40 degrees of alcohol content 120 baht per liter

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3)
$\frac{120(0.625) \text{ baht} \times 4}{100}$ = 3	$\frac{(0.625 \text{ liter} \times 40 \text{ degrees of alcohol content} \times 145)}{100}$ = 36.25	0.625 liter x 40 baht = 25.00	-	= Cells (1) + (2.1) 3.00 + 36.25 39.25

Tax Computation for Native Fermented Alcoholic Beverage

<p><u>Example:</u></p>	<p>Tax computation for community fermented alcoholic beverage in 0.625 liter container, 15 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 140 baht/liter as announced by the Department - <u>Tax rates for fermented alcoholic beverage as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 5% ad valorem - 70 baht per liter of pure alcohol by volume - 10 baht per liter by volume
------------------------	--

Final stage wholesaling price: 140 baht per liter

(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3)
$\frac{140(0.625) \text{ baht} \times 4}{100}$ <div style="border: 1px solid black; background-color: #ffcc66; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;">= 4.375</div>	$(0.625 \text{ liter} \times 15 \text{ degrees of alcohol content} \times 70) / 100$ <div style="border: 1px solid black; background-color: #ffcc66; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;">= 6.5625</div>	$0.625 \text{ liter} \times 10 \text{ baht}$ <p>= 6.25</p>	<p>-</p>	$= \text{Cells (1) + (2.1)}$ $4.375 + 6.5625$ <div style="border: 1px solid black; background-color: #ff9999; border-radius: 20px; padding: 10px; width: fit-content; margin: 0 auto; text-align: center;">10.9375</div>

Tax Computation for Paddy Wine, Rice Wine, Palm Wine

<p><u>Example:</u></p>	<p>Tax computation for community fermented alcoholic beverage in 0.625 liter container, 15 degrees of alcohol content</p> <ul style="list-style-type: none"> - Final stage wholesaling price: 70 baht/liter as announced by the Department - <u>Tax rates for fermented alcoholic beverage as prescribed by Ministerial Regulation:</u> <ul style="list-style-type: none"> - 5% ad valorem - 70 baht per liter of pure alcohol by volume - 10 baht per liter by volume
------------------------	---

Final stage wholesaling price: 70 baht per liter



(1) Ad valorem tax	(2) Specific tax		(3) Specific tax in case of excessive degrees of alcohol content	(4) Total tax
	(2.1) Specific tax per liter of pure alcohol	(2.2) Specific tax per liter		
Final stage wholesaling price x ad valorem tax rate 	(Size of container (liter) x degrees of alcohol content x liquor tax rate) / 100 	Size of container (liter) x liquor tax rate 	Excessive degrees of alcohol content x size of container (liter) x liquor tax rate 	(1) + [(2.1) or (2.2) whichever is higher] + (3)
$\frac{70(0.625) \text{ baht} \times 4}{100}$ <p>= 2.1875</p>	$(0.625 \text{ liter} \times 15 \text{ degrees of alcohol content} \times 70) / 100$ <p>= 6.5625</p>	$0.625 \text{ liter} \times 10 \text{ baht}$ <p>= 6.25</p>	<p>-</p>	$= \text{Cells (1) + (2.1)}$ $2.1875 + 6.5625$ <p style="text-align: center; margin: 0;">8.4375</p>

Preparation of Daily Accounts and Monthly Statements of Account

- **Preparation of Daily Accounts and Monthly Statements of Account**

	- Daily account for Category 1 and 2 shall be prepared in accordance with Form Sor 2/80, and daily account for Category 3 in accordance with Form Sor 2/80 Kor.
	- For Category 1 and 2, Monthly Statement of Account shall be prepared in accordance with Form Sor 2/81 and submitted to Excise officials within 7 days

Liquor Tax Collection

•	Declaration of Liquor Selling Price Ex-factory	
	- Local	Declaration shall be made in accordance with Liquor Tax Listing Form (Form Sor Ror 120-11) at the time payment of liquor tax is made.
	- Import	Declaration shall be made in accordance with application form seeking import permission for liquor into the Kingdom (Form Sor 2/74) at the time of applying for import permission.
•	Tax payment	
	- Local liquor	Tax shall be paid before shipment is made from liquor factory in accordance with the rates stipulated in the Ministerial Regulations.
	- Imported liquor	Tax shall be paid at the same time import duty is paid in accordance with Customs law.
•	Liquor tax rates	
	- Ministerial Regulations stipulating types of liquor and liquor tax rates, B.E. 2556 (2013)	
	- Ministerial Regulations Stipulating Liquor Tax Rates in Bonded Warehouses Located at Customs Airports, B.E. 2548 (2005), dated the 8 th day of December B.E. 2548 (2005)	

Liquor Tax Collection

•	Tax paid by affixing liquor stamps or other methods
	1) Affixing of liquor stamps on liquor containers under the control of officials
	<ul style="list-style-type: none"> - shall be made under the control of officials - shall be valid only after stamps have been fully affixed according to the tax rates and crossed out.
	2) The use of measuring tool to measure liquor liquid quantity shall be valid after it has been filled in the container. Factories which use liquor liquid measuring tool are beer factories and "Spy" fruit wine factory. The license holders shall follow the following procedure:
	<ul style="list-style-type: none"> • A statement "ชำระภาษีแล้ว" ("Tax paid") shall be printed clearly in red on the label of the container or on the lid of the can except when filled under tax exemption.
	<ul style="list-style-type: none"> • Filling date-month-year shall be stamped on the container. (Specifically for beer, filling date-month-year and best before date-month-year shall be stamped or using a sign approved by the Excise Department.)
	<ul style="list-style-type: none"> • Normal quantity loss of beer during filling in the container shall be as computed but shall not be in excess of 1.5% of beer liquid dispensed to fill the containers.

Collection of Taxes and Surcharges under Other Laws

•	Surcharge for the Ministry of Interior
	- Liquor taxpayers under the law on liquor shall pay an additional liquor tax at the rate of 10% of the liquor tax (rounded to the nearest one satang).
•	Subsidy for Thai Health Promotion Foundation
	- Liquor taxpayers under the law on liquor shall pay a subsidy for Thai Health Promotion Foundation at the rate of 2% of the liquor tax .
•	Subsidy for Thai Public Broadcasting Service
	- Liquor taxpayers under the law on liquor shall pay a subsidy for Thai Public Broadcasting Service at the rate of 1.5% of the liquor tax.

Liquor Tax Privileges

- Liquor tax exemption for export
- Liquor tax refunds are for
 1. Liquor export
 2. Expired liquor under Section 11 and expired liquor in liquor factory
- Liquor tax exemption for
 1. Ethanol for fuel use
 2. Liquor for use as raw materials in liquor production
- Liquor tax reduction for liquor used in liquor producing industry where tax has been paid
- Other special rates of tax such as liquor tax rates in bonded warehouses located in customs airports, liquor for industrial use, transformation, medical and scientific use.

Liquor Tax Privileges	Sor 2/84 Kor
(Tax Exemption for Export of Locally Produced Liquor)	

- Export from the Kingdom of liquor produced locally by exporter
- Submit samples of liquor container and label or mark showing liquor tax exemption which is used to contain liquor and put on the liquor container to the Excise Area officials responsible for point of origin for approval, as follows: (1) One sample of each type or size of liquor container also specifying type and content capacity of the container; (2) Samples of label or mark showing liquor tax exemption "FOR EXPORT ONLY" or "FOR EXPORT" or any mark different from labels put on liquor containers being sold in the Kingdom for which the Excise Department has given approval.
- Liquor Filling. Liquor containers with labels or marks showing liquor tax exemption as approved by the Director-General shall be used. Such labels or marks shall be put on the liquor containers. Liquor filling shall be under the control of the Excise officials.
- Liquor Storage. Liquor shall be stored at places stipulated by the Director-General and liquor tax exemption order shall be shown to Excise officials for inspection.
- Liquor Haulage from Storage. Liquor tax exemption order shall first be shown to Excise officials for inspection. Liquor haulage shall be made along the route as mentioned in the application for liquor tax exemption or in the permission conditions. Liquor tax exemption order shall accompany such liquor. Upon the liquor reaching its destination, Excise officials responsible for the area shall be notified to make inspection.
- When the liquor has been exported from the Kingdom, the Excise officials of the point of origin shall be notified in writing that the tax-exempted liquor has been exported from the Kingdom and show the liquor tax exemption order with prescribed inspection procedure of Excise officials also mentioning type and amount, and the date-month-year the liquor was exported from the Kingdom including export entry number of the Customs Department. If the exported liquor is lost or the amount is shortcoming, liquor tax shall be payable in accordance with the type and amount of lost or shortcoming liquor at the rates applicable at the time of haulage from the liquor factory except that it is proved to the satisfaction of the Director-General that such lost or shortcoming is intrinsic.
- In exporting tax-exempted liquor from the Kingdom, haulage can be made without liquor haulage permit.

Ministerial Regulation prescribing procedure and conditions in the application for and exemption of liquor tax, storage and haulage of liquor, for export of liquor from the Kingdom, B.E. 2555 (2012), dated the 25th day of October B.E. 2555 (2012)

Liquor Tax Privileges	Sor 2/84 Khor
(Tax Refunds)	Sor 2/84 Kho

1. Export of Liquor from the Kingdom

- Liquor must be produced in Thailand
- For liquor the tax of which is paid by affixture of stamp, a conspicuous mark of red, solid line letters in Thai language “คืนค่าภาษีสุรา” (“Liquor Tax Refund”) with height of not less than 5 millimeters shall be made on the edge of the liquor stamp.
- The liquor container label. In the event no application for new liquor container label has been made to differentiate from liquor sold domestically, a mark stating “FOR EXPORT ONLY” or “FOR EXPORT” or any mark approved by the Excise Department shall be made on the container label.
- After export has been made, a tax refund application shall be submitted to the officials together with supporting evidence for tax refund (Form Sor 2/84 Kho with Form Sor 2/84 Khor and Liquor Haulage Permit Sor 1/43)
- Refunding of liquor tax considered

Ministerial Regulation prescribing procedure and conditions for liquor tax refunds for liquor exported from the Kingdom, B.E. 2555 (2012), dated the 25th day of October B.E. 2555 (2012)

2. Expired Liquor under Section 11

- Owner of liquor
- Liquor outside liquor factory which has transformed by itself to a state not suitable for drinking in accordance with conditions provided in the Ministerial Regulations.
- Not exceeding 400,000 liters at one time. Next application shall only be made after liquor tax has been fully refunded.
- There shall be inventory counting.
- There shall be proof that such liquor has liquor tax refundable characteristics.
- Refunding of tax considered

Ministerial Regulation prescribing procedure and conditions for liquor tax refunds for self-transformed liquor to a state not suitable for drinking, B.E. 2547 (2004), dated the 21st day of January B.E. 2547 (2004), and the Directives of the Excise Department on procedure for applying for liquor tax refunds for self-transformed liquor to a state not suitable for drinking, B.E. 2547 (2004), dated the 20th day of February B.E. 2547 (2004)

Liquor Tax Privileges
(Tax Refunds)

3. Expired Liquor (Liquor in the Factory)

- Same principle as for tax refunds under Section 11

Directions as provided in the letter of the Excise Department No. Kor Kho 0615 / Wor 219 dated the 20th February B.E. 2551 (2008)

4. Tax Refunds under Other Laws

- In the case where tax was overpaid or paid without having duty to pay, which was not the amount due the government,
- Evidence of such payment shall be produced as well as facts concerning overpaid tax or tax paid without duty to pay.
- Refunding of tax considered

Section 4 paragraph 2 of the Treasury Reserves Act, B.E. 2491 (1948)

Liquor Tax Privileges
(Liquor Tax Exemption)

1. Ethanol for Use as Fuel

- Tri fold liquor with alcohol strength of more than 99.5 degree
- Transformation by the formulae prescribed by the Excise Department before leaving the factory
- Installation of electronic data base
- Vehicles used for haulage are required to display a statement “เอทานอลแปลงสภาพนำไปใช้ผสมกับน้ำมันเชื้อเพลิง” (“Transformed Ethanol for Use as Gasoline Mixtures”) in orange color letters not less than 2” x 1” on white background of not less than 8” x 36”, at the front or back of the vehicles.
- Vehicles are required to be equipped with Geo Positioning System (GPS).
- Preparation of daily account and monthly statement of account as required by the Notifications

Ministerial Regulation on Exemption of Liquor Tax for Tri Fold Distilled Liquor used as Gasoline Mixtures for Use as Fuel, B.E. 2544 (2001) and the Notification of the Excise Department Re Procedure for Exemption of Liquor Tax for Tri Fold Distilled Liquor (Ethanol) used as Gasoline Mixtures for Use as Fuel dated the 25th day of February 2548 (2005)

Liquor Tax Privileges
(Liquor Tax Exemption)

2. Liquor Used as Raw Materials in Liquor Production

- Filing of application for liquor tax exemption with the following attachments:
 - Liquor qualified for tax exemption shall be the liquor the production of which has already been permitted.
 - Liquor production process requiring liquor as raw materials in production.
 - Prior to shipment from factory or through customs, a security in the amount of not less than the amount of tax liability shall be deposited.
 - Liquor haulage permit shall accompany the liquor.

Ministerial Regulation on Exemption of Liquor Tax and Reduction of Liquor Tax B.E. 2547 (2004) dated the 23rd day of January B.E. 2547 (2004), and the Directives of the Excise Department Re Procedure, Conditions, and Directions for the Exemption of Liquor Tax and Reduction of Liquor Tax B.E. 2547 (2004) dated the 20th day of February B.E. 2547 (2004)

3. Liquor of the Privileged which is produced in the Kingdom.

- Applicant for exemption shall be embassy, consulate, or international organization.
- The seller shall be a licensed liquor producer.
- The amount of liquor shall not exceed the amount examined and endorsed as reasonable for exemption from liquor tax by the Department of Protocol.
- The label shall bear the word “เอกสิทธิ์” (“Privileges”) printed or affixed thereon together with an encrypted mark of the embassy, consulate, or international organization including a 6-digit number signifying the date, month, year, in accordance with the letter notifying the exemption.

Ministerial Regulation No. 98 (B.E. 2531) (1988) issued by virtue of the provisions of the Liquor Act B.E. 2493 (1950) dated the 27th day of September B.E. 2531 (1988), and the Notification of the Excise Department Prescribing Procedure and Conditions dated the 25th day of October B.E. 2531 (1988)

Liquor Tax Privileges
(Liquor Tax Exemption)

4. Liquor of the Privileged which is imported into the Kingdom,

- Shall be dealt with by embassy, consulate, or international organization.
- Application for liquor tax exemption shall be filed with the Department of Protocol stating details such as liquor names, degrees of alcohol content, size of containers, and quantity of liquor liquid, date and time of collection from Customs.
- Upon endorsement of the Department of Protocol that the liquor belongs to the privileged, it will issue a letter to the tax exemption seeking applicant and the Customs Department. A copy of the letter to the Customs Department shall also be dispatched to the Excise Department.

Ministerial Regulation No. 101 (B.E. 2534) (1991) issued by virtue of the Liquor Act B.E. 2493 (1950) dated the 27th day of September B.E. 2531 (1988), and the Directives of the Excise Department Prescribing Procedure and Conditions dated the 11th day of October B.E. 2534 (1991)

Liquor Tax Privileges
(Special Tax Rates)

1. Liquor for Sale in Bonded Warehouses Located in Customs Airports

- Specific tax rate is payable at 0.01 baht per liter of pure alcohol.
- Imported liquor requires import license in accordance with the law on liquor.
- Procedure for domestic liquor shall be the same as applying for liquor tax refunds for export of liquor from the Kingdom.

Ministerial Regulation Stipulating Liquor Tax Rates in Bonded Warehouses Located in Customs Airport B.E. 2548 (2005) dated the 8th day of December B.E. 2548 (2005), and the Directives of the Excise Department on Procedure, Conditions, and Directions for Stipulation of Liquor Tax Rates ... B.E. 2548 (2005) dated the 28th day of December B.E. 2548 (2005)

2. Liquor for Industrial Use

- Shall be subject to *ad valorem* tax rate at 2% and specific tax rate at 1 baht per liter
- It must be used in the following purposes:
 - For export from the Kingdom
 - Vinegar
 - Acetic acid and ethyl acetate
 - With investment promotional privileges from the Board of Investment
 - Producing bio-diesel fuel or other alternative energies for study, experiment, or research projects of the Royal Initiative Foundations
- Shall be purchased from liquor factory of Liquor Distillery Organization, the Excise Department or imported from foreign countries
- Requires preparation of daily accounts in accordance with Form Sor 2/80 and monthly statements of account in accordance with Form Sor 2/81

Ministerial Regulation Prescribing Types of Liquor and Liquor Tax Rates B.E. 2546 (2003) dated the 21st day of January B.E. 2546 (2003) and the Directives of the Excise Department Re Stipulating Procedure for Liquor Tax Reduction for Tri Fold Liquor for Industrial Use (B.E. 2550) (2007) dated the 12th day of June B.E. 2550 (2007)

Liquor Tax Privileges
(Special Tax Rates)

3. Liquor for Transformation

- Shall be subject to *ad valorem* tax at 2% and specific tax rate at 1 baht per liter
- Transformation formulae shall be as prescribed by the Director-General
 - The Liquor Distillery Organization is able to transform all formulae.
 - Other liquor factories are able to transform only mixing formulae 2 b, 5 a, 12 a, 13 and 14.
 - The prototype factory producing alcohol from agricultural materials of Thailand Institute of Technological and Scientific Research is able to transform mixing formulae 7, 8, 9 and 10
- Whoever purchases or removes transformed alcohol from any liquor factory, shall have permission to do so from the Director-General of the Excise Department, and shall have accompanied the transformed alcohol a certificate in lieu of a haulage permit for transformed alcohol issued by the Excise officials.

Ministerial Regulation Prescribing Types of Liquor and Liquor Tax Rates B.E. 2546 (2003) dated the 21st day of January B.E. 2546 (2003) and the Notification of the Excise Department Re Stipulating Procedure for Transformation and the Directives of the Excise Department Re Alcohol Transformation

2. Liquor used in Medicine, Pharmacy, and Science

- *Ad valorem* tax rate is payable at 0.1% and specific tax rate at 0.05 baht per liter
- Government offices or government hospitals/hospitals or clinics (under the law on clinics with in-patient beds)
- Preparation of daily accounts in accordance with Form Sor 2/80 and monthly statements of account for incomings and outgoings in accordance with Form Sor 2/81 is required.

Ministerial Regulation Stipulating Types of Liquor and Liquor Tax Rates B.E. 2546 (2003) dated the 21st day of January B.E. 2546 (2003) and the Directives of the Excise Department Re Stipulating Procedure for Liquor Tax Reduction for Tri Fold Liquor for Industrial Use (B.E. 2550) (2007) dated the 12th day of June B.E. 2550 (2007)

Using Liquor to Manufacture Products

1. Commercial articles made with liquor which require licenses are:
 - Perfumes
 - Concentrates
 - Disease curing potions
2. Purchase can only be made from the Liquor Distillery Organization. If it is necessary to buy from other places or import, prior permission from the Excise Department is required.
3. Preparation of incoming-outgoing account in accordance with Forms Sor 1/60 and Sor 1/61 and Monthly Statements in accordance with Form Sor 1/68
4. License fee (fee ceiling is 300 baht, collecting full fee)

Licenses from Excise officials are required.

Ministerial Regulation No. 5 (B.E. 2493) (1950) Commercial Articles made with Liquor, dated the 22nd day of March B.E. 2493 (1950) and the Directives of the Excise Department on Preparation of Daily Accounts and Monthly Statements of Account Showing Amount of Liquor or Liquor Starter and Use of Liquor to Manufacture B.E. 2536 (1993)

Producing and Selling Liquor Starters

1. Producing or selling liquor starters requires license issued by Excise officials.
2. To be able to possess liquor starters, the possessor must be a holder of a license for production or sale of liquor starters or is a buyer or recipient from the holder of a license for production or sale of liquor starters.
3. Daily account and monthly statement of account showing amount of liquor starters
 - Account showing incoming and outgoing liquor starters (Form 6)
 - Monthly statement showing amount of liquor starters (Form 7)
4. Fee for production for sale of liquor starters license (fee ceiling is 2,000 baht annually), actually collect 2,000 baht.
5. Fee for sale of liquor starters license (fee ceiling is 200 baht annually), actually collect 200 baht
6. Fee for production of liquor starters for use in households license (fee ceiling is 50 baht annually), not fixed.
7. Fee for production of liquor starters for use in liquor factories license (fee ceiling is 500 baht), actually collect: community liquor/academic institution 250 baht/liquor factory 500 baht).

Sale of Liquor

No person shall sell or display for sale liquor except with license received from Excise officials.

- Sale of liquor requires license issued by Excise officials. (With exceptions provided in Section 18)
- Sale of Category 3 and Category 4 liquor
 - Only during 1100 hours to 1400 hours and 1700 hours to 2400 hours (not applicable to off-hours liquor sale under the Announcement of the National Executive Council No. 253 and in entertainment places under the law on entertainment places)
 - Liquor selling places shall not be located in the vicinity of or adjacent to academic institution or religious place, gas station
- Preparation of Daily Account and Monthly Statement of Account
 - Daily account for Category 1 and 2 shall be prepared in accordance with Form Sor 2/80, and daily account for Category 3 in accordance with Form Sor 2/80 Kor.
 - For Category 1 and 2, Monthly Statement of Account shall be prepared in accordance with Form Sor 2/81 and submitted to Excise officials within 7 days

The provisions of Section 17 shall not apply to (1) One time bulk sale of liquor under the control of Excise officials in the event of the license holder's death or license being revoked. (2) Sale under execution of judgment (3) Sale by the order of the Director-General of the Customs Department under customs law.

Category	Ceiling	Collect	Category	Ceiling	Collect
Category 1 – All types, 10 liters and over at one time	10,000	7,500	Category 5 – All types, less than 10 liters at one time at temporary selling place not longer than 10 days	300	300
Category 2 – Domestic, 10 liters and over at one time <ul style="list-style-type: none"> • Annual liquor sales not exceeding 6,000 liters • Annual liquor sales exceeding 6,000 liters but not exceeding 20,000 liters • Annual liquor sales exceeding 20,000 liters but not exceeding 32,000 liters • Annual liquor sales exceeding 32,000 liters or unlimited quantity 	5,000	1,000 3,000 4,000 5,000	Category 6 – Domestic, less than 10 liters at one time at temporary selling place not longer than 10 days	100	100
Category 3 – All types, less than 10 liters at one time <ul style="list-style-type: none"> • Bangkok Metropolis, City Municipality, Pattaya City • Other areas 	2,000	1,500 1,000	Category 7 less than 10 liters at one time (associations or clubs)	300	300
Category 4 – Domestic, less than 10 liters at one time	200	200	Keep or store liquor at other place	1,000	1,000

- (1) Category 4 license may be issued to peddlers, however, in accordance with the criteria prescribed in the Ministerial Regulations and which shall be deemed haulage license to accompany the liquor on sale by peddling (law controlling alcoholic beverages prohibiting peddling) (Section 19 bis).
- (2) Category 3 and 4 licenses allow selling of liquor during periods of time prescribed in the Ministerial Regulations (Section 20).
- (3) Under Category 1 and 2 licenses, liquor cannot be kept or stored at other place except with license received from the Excise officials (Section 21)
- (4) Under Category 1 and 2 licenses, liquor cannot be changed by mixing it with other liquor, or water, or liquid, or other material, or change of liquor container except with written permission from the Excise officials and shall be done before the Excise officials in compliance with procedure and conditions prescribed by the Director-General (Section 22).
- (5) Under Category 3 and 4 licenses, liquor cannot be changed by mixing it with other liquor, or water, or liquid, or other material or change of liquor container except at the buyer's request for drinking at that moment (Section 23).

Alcoholic Beverages Control Act B.E. 2551 (2008)

- No liquor shall be sold in the following places or area of
 - Temples or places where religious rites are performed.
 - Government public health service establishments, clinics under the law on clinics, and drug stores under the law on drugs
 - Government offices except the areas provided as stores or clubs
 - Dormitories under the law on dormitory
 - Academic institutions under the law on academic institutions
 - Gas stations or stores in the compound area of the gas stations
 - Government public parks provided for public recreation
- No person shall sell alcoholic beverages to the following individuals:
 - Person who is under 20 years of age
 - Person who is too intoxicated to hold consciousness
- Liquor shall not be sold by the following methods or manners
 - Automatic vending machines
 - Peddling
- Liquor shall not be sold on *Makhabucha Day*, *Wisakhabucha Day*, *Asanhabucha Day*, and Buddhist Lent Day, except sale in hotels in accordance with the law on hotels.