

Standard + Transparency = GROWTH



THE EXCISE DEPARTMENT

Annual Report 2011

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*Beloved King Bhumibol of Thailand,  
For dedicating his life to his people,  
On his 84<sup>th</sup> birthday,  
That He remains in good health,*

*Known by people from far and wide,  
Towards righteousness-led good deeds True he is our guide.  
We offer a prayer from our hearts,  
And may the light of joy Be always shining bright!*



SOLUTION



QUALITY

TAX



MODERN

STANDARD





The Excise Department



## **Advanced** Technology for Operational Excellence

We are committed to maintaining international standard of operational excellence through the use of advanced information technology and innovations in tax collection. Organizational capability enhancement is the key driver to achieve overall excellence.







The Excise Department



## Transparent Management

Being committed to providing transparent, accurate and fast services, offering the opportunity for staff members to demonstrate their full capability and potential with shared responsibility, and managing dynamic organization based on good governance principles







The Excise Department



## Sustainable Social **Development**

Promoting economic, social and environmental sustainability through tax collection that supports national financial strength and enhancing integration and cooperation within the organization and network to achieve shared goal by taking into account the public satisfaction





## Message from the Deputy Prime Minister and Minister of Finance



The Excise Department, as a key agency in tax collection under the Minister of Finance, plays a pivotal role in collecting tax to support the country's development and to prevent violation of the excise tax laws. Since its inception, the Department has accomplished in implementing tax policies to improve both economic and social development.

On the occasion of another anniversary of the Excise Department which dates on this 17<sup>th</sup> February, I would like to extend my congratulation and appreciation to all executives, civil servants, officials and employees of the Department for devotion to your work with the best capability for the benefits of our national economic and social development.

Mr. Kittirat Na-Ranong

Deputy Prime Minister and Minister of Finance

## Message from the Deputy Minister of Finance



The Excise Department is a major government agency under the Finance Ministry, which plays an important role in the Thai society. Since its inception, the Department has continuously developed its tax collection administration and organizational management to best address changing conditions with emphasis on fair and equitable tax collection while supporting sustainable economic growth.

In addition, the Excise Department has seriously implemented and operated social responsibility projects, some of which include the use of confiscated tobacco as an ingredient in insecticide and pesticide production, providing assistance to flood affected business operators and people, and the restoration of landscape in flood affected schools. The “Khlong Sapphasamit... The Water of Life” project was also initiated to encourage the general public to acknowledge the importance of waterway conservation. Under this project, development of relationship between canals, homes, schools and temples which serve as a community centre has been emphasised. This is aimed to make communities stronger and more sustainable, which significantly supports social development, environment conservation and community relations enhancement. The Excise Department also continues its operational development to move the organization forward to support the country’s healthy growth.

It is clear that the Department does not limit its role within the scope of assigned tasks and internal development. It has always expressed its willingness to cooperate with others in the development and express its responsibility towards the society. I wish to congratulate and support all management team and staff of the Excise Department, who have been the major mechanism in creating mutual benefits to the nation throughout these years. I wish the Excise Department solid success and progress and strong ability to perform its role as a major tax collecting organization in supporting the nation’s development.



Mr. Tanusak Lekuthai

**Deputy Minister of Finance**



“

Despite solid growth in the fiscal year 2011, Thai economy encountered various challenges. The Excise Department had to work hard to best perform its duty in order to drive the country towards sustainable growth.

”

## Message from the Director General

Despite continuous economic growth in 2011, several factors, including political turbulence, high goods prices and rising oil price trend, had some adverse impact on the country's economic development. The Excise Department, with its responsibility to collect tax to support the country's financial strength, had to work hard to achieve the objective set. Our activities last year were taken according to the four key strategies as follows:

**Strategy 1:** Tax collection to promote fiscal sustainability. Through improved tax collection management, prevention and suppression of breaches of the Excise Act, and proactive tax audit, the Excise Department achieved better than expected tax collection. During the first seven months of the fiscal year 2011, excise tax collection was 5.47 per cent higher than the target. As oil price increased sharply, the cabinet resolved to reduce excise tax on diesel oil from 5.310 baht per liter to 0.005 baht per litre, effective from 21 April - 30 September 2011, in order to ease adverse impact on the general public. As a result, the excise tax revenue from oil in the fiscal year 2011 was 45,000 million baht short, representing 6.05 per cent below the target. (If the excise tax on oil had not been cut, the total tax collection would have been 4.65 per cent higher than the target.)

**Strategy 2:** Development to sustainable economy, society and the environment. Major activities under this strategy are reviewing and improving 19 related acts to ensure they are updated and best address the current situation, co-operating with the Ministry of Energy in monitoring and ensuring the retail diesel oil price was maintained at no more than 30 baht per litre. This was achieved through excise tax measure and the Oil Fund mechanism. The department also amended tax measures by adding new tariff categories for passenger cars and no more than 10-seat vehicles using alternative energy with no less than 85 per cent of ethanol. In terms of quality of life development, the department launched a campaign to prevent and reduce road accidents during long holidays, initiated various quality of life enhancement projects and strengthened relations with community.

**Strategy 3:** Service excellence enhancement to meet with international standards. The Smart Office system was introduced at all Excise Offices nationwide. A new system to provide information on the department's role, responsibility and policies, and news was installed in 40 areas while three units responsible for tax collection on oil and tobacco were integrated which received high satisfaction rate of 86 per cent from concerned persons.

**Strategy 4:** Dynamic organization management based on good governance principle. Under this strategy, the Excise Department increased transparency in tax collection by preparing and distributing a manual throughout the entire organization so that all staff members understand and follow the same guideline in performing their duty, and preparing career path plans for each discipline. In addition 600 old computers are replaced with the more updated ones in order to provide greater convenience to visitors to the Excise Office nationwide.

With all these activities and improvement, I am confident that the Excise Department will continue to maintain its role as one of the important governmental agencies that will drive the country on the road of sustainable development, with confidence in receiving good cooperation from our staff members at all levels.



Mrs. Benja Louichareon  
Director General, Excise Department

## The Excise Department's Strategic Plan : Fiscal Year 2011

### Vision

Dynamic Organization for World-Class Tax Collection Standard and Social and Environmental Protection

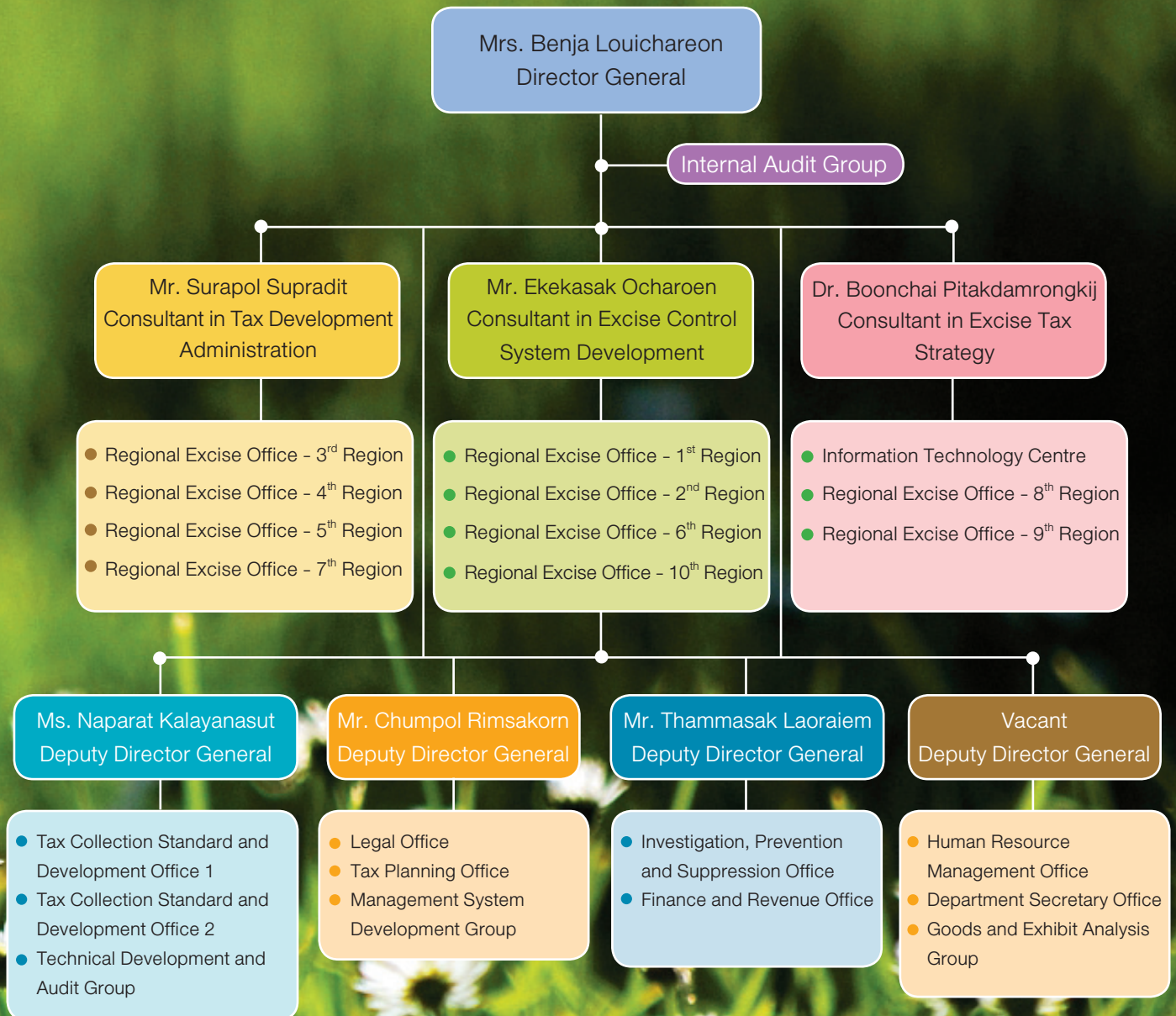
### Mission

1. To promote fiscal sustainability
2. To develop sustainable economy, society and the environment
3. To standardize tax collection practices
4. To manage by dynamic organization approach based on good governance principle

### Strategies

1. Tax Collection to Promote Fiscal Sustainability
2. Development of Sustainable Economy, Society and the Environment
3. Service excellence enhancement to meet with international standards
4. Dynamic Organization Management based on Good Governance Principle

# Excise Department's Organization Structure





## The Excise Department's Strategic Plan



### Strategies, goals, tactics and operation plan

#### **Mission 1: To promote fiscal sustainability**

**Strategy 1:** Tax collection to promote fiscal sustainability

**Goal 1.1:** Meeting the target for tax collection

**KPI:** Percentage of tax collected that meets the target (100 per cent)

Strategy 1.1: Equitable and fair tax collection

1. Tax collection monitoring and analysis (420,000 million baht)
2. Prevention and suppression of an action that breaks the Excise Tax Act Project.
3. Active tax audit project. (119 persons)

**Goal 1.2:** Establishing confidence in the department's management among stakeholders

**KPI:** Percentage of stakeholders' confidence (70 per cent)

Strategy 1.2: Participation in management by stakeholders

- 4.1 Meeting with Ethanol Producers for Work Integration
- 4.2 Meeting with Manufacturers for Work Integration
5. Public Hearing

### Goal 1.3: Effectiveness enhancement

KPI: Number of standards for effectiveness enhancement (10 tasks)

Strategy 1.3.1: Tax collection audit and control

6. Remote Installation of Meters and Computers Project

Strategy 1.3.2: Proactive measures for tax collection management

7.1 and 7.2 Tax Collection Standard Formulation Project (3 standards)

## Mission 2: To develop sustainable economy, society and the environment

Strategy 2: Development of sustainable economy, society and the environment

Goal 2.1: Economy, society and the environment are well protected

KPI: Number of tax measures that support economic, social and environmental development (2 measures)

Strategy 2.1: Improving quality of life and the environment

8. Tax measure formulation and improvement project to support and protect the society and environment, and to enhance economic competitiveness.

9. Excise goods analysis for enhanced effectiveness of tax collection.

10. Inspection and analysis of goods and exhibits to support prevention and suppression activities.

Goal 2.2 Promoting responsibility towards social and community

KPI: goals

- Percentage of social and community satisfaction towards CSR activities (70 per cent)
- Percentage of social and community activity success (100 per cent)

Strategy 2.2.1 Supporting the development of role model community

11. Quality of Life and Community Relations Enhancement Project.

Strategy 2.2.2 Building good corporate image and community relations

13. Adverse Impact Management and Corporate Social Responsibility Project (CSR)

13.1 Excise for Society Project.

13.2 Public Participation in Public Sector Management.

15. Road Accident Prevention and Reduction.

Goal 2.3 Modernising laws

KPI: Percentage of updated and modernised laws (70 per cent)

Strategy 2.3 Reviewing and updating laws to better address current changes

16. Laws review and update to better address current situation.



### **Mission 3: To standardize tax collection practices**

**Strategy 3:** Service excellence enhancement to meet with international standards

**Goal 3.1:** Being an organization with reliable tax collection service standard

**KPI:** Level of success in actual implementation of the measure (Level 5)

Strategy 3.1: Formulating and improving tax service standards

17. Smart Office system development.

**Goal 3.2:** Improving public service

**KPI:** Percentage of areas with more than 85 per cent of satisfaction on service standard (70 per cent)

Strategy 3.2: Increasing service efficiency standard

18. Contact center and CRM systems supply.

19. Integration of revenue management units of the Ministry of Finance (continued from 2010)

**Goal 3.3:** Communicating identity and social responsibility

**KPI:** Percentage of the general public that is aware of and understands the department's role and responsibility towards the society (70 per cent)

Strategy 3.3: Proactive public relations

20. Excise Department public relations project

21. Communication system to provide information and news from the Excise Department

### **Mission 4: To manage by dynamic organization approach based on good governance principle**

**Strategy 4:** Dynamic organization management based on good governance principle

**Goal 4.1:** Developing quality management system across the entire organization

**KPI:** Percentage of the units (regional level) that actually introduce the quality standard (20 per cent)

Strategy 4.1: Development towards corporate excellence

22. PMQA Project

23. Quality management pilot area project

**Goal 4.2:** Eliminating internal corruption problems

**KPI:** Percentage of complaints which are already solved (70 per cent)

Strategy 4.2: Reducing internal corruption

24. Corporate good governance promotion project

25. Prevention and suppression of fraudulent act



**Goal 4.3: Operational transparency enhancement**

**KPI: Goal: Weighted mean of the Excise Department's transparency standard (Level 4)**

Strategy 4.3: Operation standard improvement to enhance transparency

work manual for the region/area

26. Establishing transparent tax collection standard; preparing field

27. Transparency standard project

**Goal 4.4: Bonding and value creating to reinforce personnel's work spirit**

**KPI: Percentage of happiness of its staff member (70 per cent)**

: Percentage of personnel with 3 day training per person per year (100 per cent)

Strategy 4.4.1: Work skills improvement

28. Human resource development

Strategy 4.4.2: Morale enhancement

29. Career path project

Strategy 4.4.3: Adjusting service packages to better address actual needs of staff members

30. Conference Building Renovation project

**Goal 4.5: Information technology management and selection to drive change**

**KPI: Percentage of database system development success (100 per cent)**

Strategy 4.5: Using advanced technologies in management

31. Computer replacement and efficiency improvement

32. Information exchange with external organizations and main system connection phase 2

33. Portal web development project for internal use - Excise Web Portal

**Goal 4.6: Promoting learning organization culture and encouraging innovation creation**

**KPI: - The increasing number of innovations (4 projects)**

- Number of new learning channels (5 channels)

**Goal 4.6: Innovation creation competition/promotion**

34. Excise Innovation Awards Project

35. Knowledge Management Project

36. Regional Excise Tax Revenue Forecast Training

37. Demand and Supply of Self-Prepared Tobacco



## Flood Relief Mission

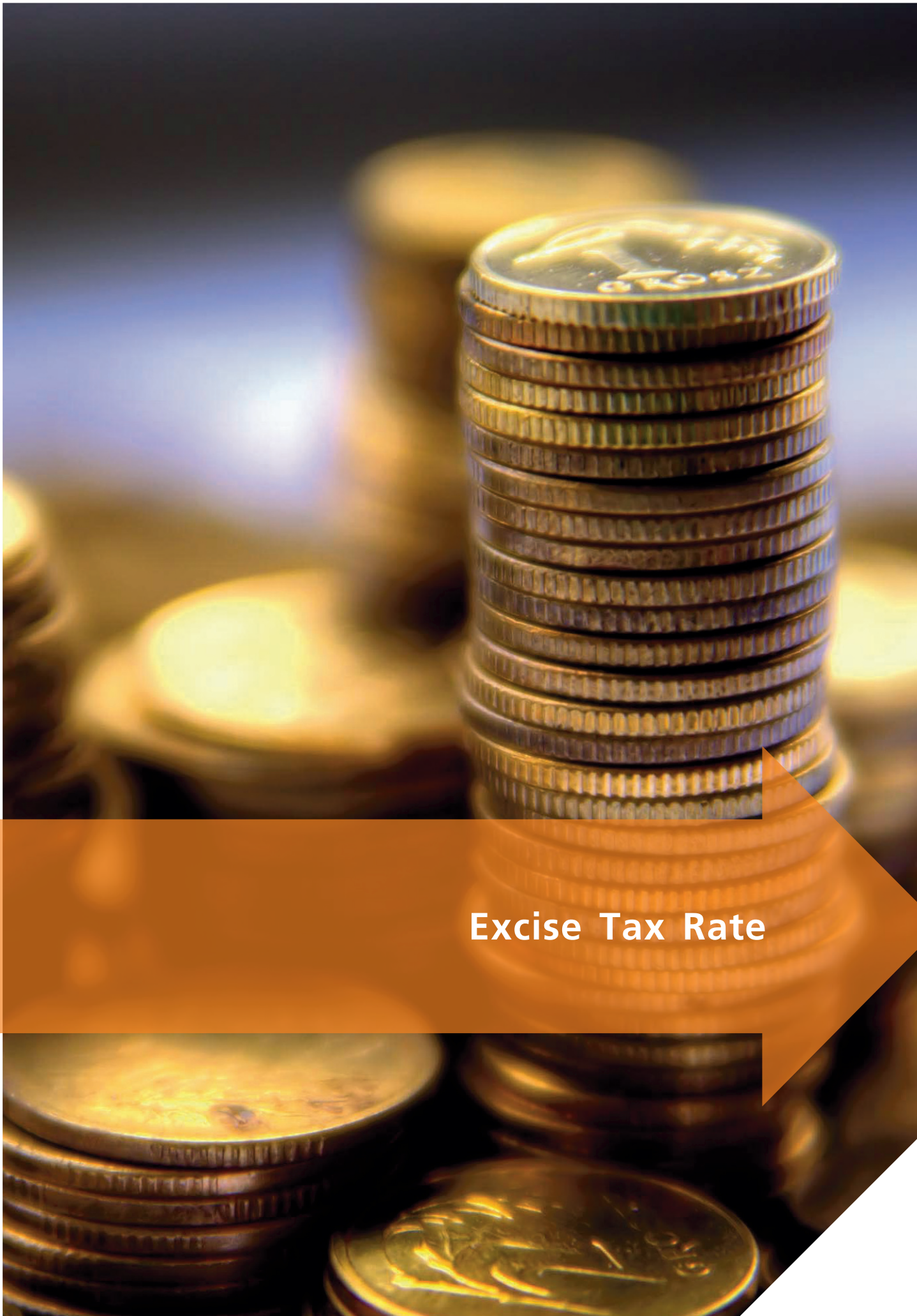


The massive flood in late 2011 was the worst in Thai history. Its impact was huge and affects every part of the economy and society. Being very much concerned with all affected people, including the general public and the Excise Department's staff members, the Excise Department initiated various flood relief measures. Some of them are donation of money and necessities to alleviate affected people's burden and difficulties. The Excise Department's Club building was opened as a temporary shelter for affected staff members while its Tax Collection Development Institute Building in Nonthaburi province was used as a temporary shelter for flood affected people in the nearby area. Our patrol boats were used to help transport people in the flooded areas.

Tax payment period was also extended for manufacturers and operators of service businesses located in eight flood affected provinces, namely Nonthaburi, Pathum Thani, Phra Nakhon Sri Ayutthaya, Singburi, Nakhon Sawan, Pichit, Uthai Thani and nine districts in Bangkok, including Bang Bon, Bang Phlat, Don Mueang, Bangkok, Bueng Kum, Min Buri, Sai Mai, Lat Krabang and Nong Chok. The extension applied to tax period prior set between 1 September - 30 November 2011. The deadline was extended to 15 December 2011. Goods and services in the appendix under Excise Tariff Act B.E. 2527 were also granted deadline extension for tax payment under this measure.

Considering the difficulties faced by students and teachers during affected by flood, the Excise Department arranged the "Bright Day for Kids Day" on 19 December 2011 at Tetsaban Sappasamit Bamrung School. Aimed at bring back normal life and smiles to students and teachers, the Excise Department helped paint school fence and school signage, improved landscape and arranged entertaining activities to cheer up the students and teachers. Scholarship, teaching aid and sports equipment were also donated to the school.





**Excise Tax Rate**

## Excise Tax Rate



As of 26 October 2011

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
<b>1. Petroleum and Petroleum Products</b>				
1.1 Gasoline and Similar Products				
(1) Unleaded Gasoline	42	10.00 baht/litre	0	7.000 baht/litre
(2) Gasoline other than (1)	42	10.00 baht/litre	0	7.000 baht/litre
(3) Unleaded Gasoline Imported for Resell to Privileged Individuals according to Agreement between Thailand and United Nations or International Laws or Agreement with Foreign Countries or Diplomatic Reciprocal Basis as per Regulations, Procedures and Conditions specified by Director General	42	10.00 baht/litre	exempted	
(4) Gasohol E10 under the criteria and conditions stated in the announcement by the Minister	42	10.00 Baht/litre	0	6.300 Baht/litre
(5) Gasohol E20 under the criteria and conditions stated in the announcement by the Minister	42	10.00 Baht/litre	0	5.600 Baht/litre
(6) Gasohol E85 under the criteria and conditions stated in the announcement by the Minister	42	10.00 Baht/litre	0	1.050 Baht/litre
1.2 Naphtha reformat, Pyrolysis, Gasoline and other fluids with similar properties				
- Naphtha reformat, Pyrolysis, Gasoline and other fluids with similar properties	42	10.00 baht/litre	36	7.000 baht/litre
1.3 Kerosene and Similar Lighting Oil				
- Kerosene and Similar Lighting Oil	34	4.00 baht/litre	0	3.055 baht/litre
1.4 Fuel oil for Jet Plane				
(1) Fuel oil for jet Airplane which is not an aircraft	34	4.00 baht/litre	23	3.00 baht/litre
(2) Fuel oil for Jet Airplane for Domestic Aircraft as per Regulations, Procedures and Conditions specified by Director General	34	4.00 baht/litre	1	0.20 baht/litre
(3) Fuel for Jet Airplane used as Fuel for Outbound Aircraft as per Regulations, Procedures and Conditions specified by Director General	34	4.00 baht/litre	exempted	
1.5 Gasoline and other similar types of oil				
(1) Diesel with sulphuric content exceeding 0.035 percent by weight	34	10.00 baht/litre	0	0.005 baht/litre
(2) Diesel with sulphuric content not exceeding 0.035 percent by weight	34	10.00 baht/litre	0	0.005 baht/litre
(3) Diesel to be Sold in Contiguous Zone of the Kingdom as per Regulations, Procedures and Conditions specified by Director General	34	10.00 baht/litre	exempted	
(4) Diesel to be Sold in Contiguous Zone of the Kingdom for Vassles Registered under the Thai Vassle Act B.E. 2481 (1938) and the Remaining Fuel for Normal Use of Such Vassle while Travelling into the Kingdom	34	10.00 baht/litre	exempted	
(5) Diesel with Methylene Bio-Diesel of Fatty Acid not less than 4 percent as per Rules, Procedures and Conditions specified by Director General	34	10.00 baht/litre	0	0.005 baht/litre
(6) Diesel oil used in ships traveling regularly in the joint development area between Thailand and Malaysia specified by Director General	34	10.00 Baht/litre	exempted	

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
1.6 Natural Gas Liquid (N.G.L) and similar				
(1) Natural Gas Liquid (N.G.L) and similar products	42	10.00 baht/litre	36	5.310 baht/litre
(2) Natural Gas Liquid (N.G.L) and similar products to be used in refining process of a refinery	42	10.00 baht/litre	exempted	
1.7 Liquid Petroleum Gas (L.P.G), Propane and similar products				
(1) Liquid Petroleum Gas (L.P.G), Propane and similar products	34	9.00 baht/kg.	0	2.17 baht/kg.
(2) Liquid Propane and similar products	34	9.00 baht/kg.	23	2.17 baht/kg.
(3) Liquefied Petroleum Gas (LPG), Propane Gas and Similar Gases used in Electricity Generation which would be wholly sold to the Electricity Generating Authority of Thailand as per Rules, Procedures and Conditions specified by Director General	34	9.00 baht/kg.	exempted	
1.8 Liquid Methane, Liquid Ethane, Liquid Butane, Butane isomer in liquid form and gas or similar products				
(1) Liquid Methane, Liquid Butane Butane isomer in liquid form and gas or similar products	34	13.00 baht/kg.	exempted	
(2) Liquid Ethane	34	13.00 baht/kg.	23	2.17 baht/kg.
1.9 Liquid Ethylene, Liquid Propylene, Liquid Butylene, Butylene isomer in liquid form, Liquid Butadiene and similar products				
(1) Liquid Ethylene, Liquid Propylene, Liquid Butylene, Butylene isomer in liquid form, Liquid Butadiene and similar products	34	9.00 baht/kg.	23	2.17 baht/kg.
(2) Liquid Ethylene and similar products only with purity exceeding 95 percent	34	9.00 baht/kg.	exempted	
(3) Liquid Propylene, Liquid Butylene Butylene isomer in liquid form, Liquid Butadiene and similar products only with purity exceeding 90 percent	34	9.00 baht/kg.	exempted	
1.10 Methane Gas, Ethane Gas, Propane Gas, Butane Gas, Butane isomer in gas form and similar products				
(1) Ethane Gas	34	13.00 baht/kg.	23	2.17 baht/kg.
(2) Propane Gas	34	13.00 baht/kg.	23	2.17 baht/kg.
(3) Methane Gas, Ethane Gas Butane isomer in gas form and similar products	34	13.00 baht/kg.	exempted	
1.11 Ethylene, Propylene, Butylene, Butylene isomer in gas form and similar products				
(1) Ethylene, Propylene, Butylene, Butylene isomer in gas form and similar products	34	9.00 baht/kg.	exempted	
1.12 Fuel oil or similar products	42	10.00 baht/litre	5	-
1.13 Product which is mixture of bitumen used as fuel				
(1) Product which is mixture of bitumen used as fuel	42	10.00 baht/litre	12	-
(2) Products as part of Pitumen used as Fuel for Electricity Genertion which would be wholly sold to the Electricity Generating Authority of Thailand as per Rules, Procedures and Conditions specified by Director General	42	10.00 baht/litre	1	-
1.14 Hydrocarbon Solvent only with qualities as per specified by the Director General				
(1) Hydrocarbon solvent only with properties as per specified by Director-General	42	10.00 baht/litre	30	-
(2) Hydrocarbon solvent only with properties to be used in manufacturing plant as per specified by Director-General	42	10.00 baht/litre	exempted	-

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
1.1-1.14 (1) Oil and Oil Products Manufactured I by the industrial Entrepreneur and Used within the Manufacturing Process of such Industry as per Rules and Conditions specified by Director General	-	-	exempted	-
(2) Oil and Oil Products Used as Raw Materials or Part of Production within Oil and Oil Product Plantas per Rules and Conditions specified by Director General	-	-	exempted	-
<b>2. Beverage</b>				
2.1 Artificial mineral water, soda and soft drink with no added sugar or other sweeteners and favouring agent				
(1) in a container with capacity not exceeding 440 c.c.	25	0.77 baht/container	25	0.77 baht/container
(2) in a container with capacity Exceeding 440 c.c.	25	0.77 baht/440 c.c.	25	0.77 baht/440 c.c.
(3) produced or packed or pumped from drink vending machine	25	0.77 baht/440 c.c.	25	0.77 baht/440 c.c.
2.2 Mineral water and soft drink with added sugar or other sweeteners or favouring agent and other non-alcoholic drinks excluding fruit or vegetable juice as per specified in 2.3				
(1) in a container with capacity not exceeding 440 c.c.	20	0.45 baht/container	20	0.37 baht/container
(2) in a container with capacity Exceeding 440 c.c.	20	0.45 baht/440 c.c.	20	0.37 baht/440 c.c.
(3) produced or packed or pumped from drink vending machine	20	0.45 baht/440 c.c.	20	0.37 baht/440 c.c.
2.3 Fruit juice (incl. Grape must) and vegetable juice, without fermentation and added alcohol, whether or not with sugar or other sweeteners				
(1) in a container with capacity not exceeding 440 c.c.	20	0.45 baht/container	20	0.37 baht/container
(2) in a container with capacity Exceeding 440 c.c.	20	0.45 baht/440 c.c.	20	0.37 baht/440 c.c.
(3) produced or packed or pumped from drink vending machine	20	0.45 baht/440 c.c.	20	0.37 baht/440 c.c.
- Fruit juice (incl. Grape must) and vegetable juice, without fermentation and added alcohol, whether or not with sugar or other sweeteners, and with Ingredients as specified by the Director - General and with prior permission from the Director - General				
(1) in a container with capacity not exceeding 440 c.c.	20	0.45 baht/container	4	0.11 baht/container
(2) in a container with capacity Exceeding 440 c.c.	20	0.45 baht/440 c.c.	4	0.11 baht/440 c.c.
(3) produced or packed or pumped from drink vending machine	20	0.45 baht/440 c.c.	4	0.11 baht/440 c.c.
- Fruit juice (incl. Grape must) and vegetable juice, without fermentation and added alcohol, whether or not with sugar or other sweeteners, and with Ingredients as specified by the Director - General and with prior permission from the Director - General				
(1) in a container with capacity not exceeding 440 c.c.	20	0.45 baht/container	exempted	-
(2) in a container with capacity Exceeding 440 c.c.	20	0.45 baht/440 c.c.	exempted	-
(3) produced or packed or pumped from drink vending machine	20	0.45 baht/440 c.c.	exempted	-
<b>3. Electrical Appliances</b>				
3.1 Air-conditioning unit with motor-driven fan and thermostat, whether or not with humidity control unit with capacity of not exceeding 72,000 BTU/hour	30	- 15	-	
(1) for used in vehicle				
(2) others from (1)				

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
3.2 Lighting and chandelier for ceiling or wall, excluding those for public open space or public road (1) Lighting	15	-	15	-
(2) Chandeliers other than those made from or contain partial lead crystal or other type of crystal	15	-	exempted	-
(3) Chandelier made from or contain partial lead crystal or other type of crystal	15	-	15	-
<b>4. Lead crystal and other type of crystal</b>				
4.1 Lead crystal and other type of crystal				
(1) for used as table ware, kitchen ware, In bathroom, office, interior decoration or other similar purposes	30	-	15	-
(2) Beads, imitation pearls, imitation gems or semi imitation gems and crystal made into similar small objects and products made from such materials except imitation jewelry and jewel, glass eye other than prosthesis small figure and other ornament made from glass and molded by blow lamp except imitation jewelry and jewel in spherical shape with nominal diameter not exceeding 1 mm.	30	-	15	-
(3) Products in (1) or (2) to be used as raw materials or parts of other products or artifacts according to the terms and Conditions specified by the Director - General	30	-	exempted	-
(4) Others	30	-	exempted	-
<b>5. Automobile</b>				
5.1 Passenger Car				
(1) Passenger Car				
- with cylindrical volume not exceeding 2,000 c.c. and engine power not exceeding 220 horse power (HP)	50		30	
- with cylindrical volume exceeding 2,000 c.c. but not exceeding 2,500 c.c. and engine power not exceeding 220 horse power (HP)	50		35	
- with cylindrical volume exceeding 2,500 c.c. but not exceeding 3,000 c.c. and engine power not exceeding 220 horse power (HP)	50		40	
- with cylindrical volume exceeding 3,000 c.c. or with engine power Not exceeding 220 horse power (HP)	50		50	
(2) Pick-up Passenger Vehicle : PPV				
- with cylindrical volume not exceeding 3,250 c.c.	50		20	
- with cylindrical volume exceeding 3,250 c.c.	50		50	
(3) Double Cab Vehicle with specifications as per specified by the Minister of Finance				
- with cylindrical volume not. exceeding 3,250 c.c.	50		12	
- with cylindrical volume exceeding 3,250 c.c.	50		50	
(4) Passenger car with specification as per specified by the Minister of Finance which is made from pick-up truck or chassis with windshield of pick-up truck or modified from pick-up truck				
(4.1) produced or modified by industrial entrepreneur as per qualified by the Minister of Finance				
- with cylindrical volume not exceeding 3,250 c.c.	50		3	
- with cylindrical volume exceeding 3,250 c.c.	50		50	
(4.2) modified by modifier as per clause 144, third, taxable. according to clause 144. fifth	50		exempted as (1) per passsenger car	

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
5.2 Passenger car with seating not exceeding 10 seats				
- with cylindrical volume not exceeding 2,000 c.c. and engine power not exceeding 220 horse power (HP)	50		30	
- with cylindrical volume exceeding 2,000 c.c. but not exceeding 2,500 c.c. and engine power not exceeding 220 horse power (HP)	50		35	
- with cylindrical volume exceeding 2,500 c.c. but not exceeding 3,000 c.c. and engine power not exceeding 220 horse power (HP)	50		40	
- with cylindrical volume exceeding 3,000 c.c. or engine power exceeding 220 horse power (HP)	50		50	
5.3 Passenger car or public transport vehicle with and seating not exceeding 10 seats				
(1) Passenger car or public transport vehicle with seating not exceeding 10 seats used as ambulance of governmental agency, hospital or charitable organization as per terms and condition and number specified by the Ministry of Finance	50		exempted	
(2) Eco Car				
(2.1) Hybrid Electric Vehicle				
- with cylindrical volume not exceeding 3,000 c.c.	50		10	
- with cylindrical volume exceeding 3,000 c.c.	50		50	
(2.2) Electric Powered Vehicle	50		10	
(2.3) Fuel Cell Powered Vehicle	50		10	
(2.4) Eco Car		(From October 1, 2009 onwards)		
(2.4.1) Gasoline engine with cylindrical volume not exceeding 1,300 c.c.	50		17	
(2.4.2) Diesel engine with cylindrical volume not exceeding 1,400 c.c.	50		17	
(3) Passenger car or public transport vehicle with seating not exceeding 10 seats using alternative energy with cylindrical volume not exceeding 3,000 c.c. with specification as per specified by the Minister of Finance				
(3.1) Capable of Using Petrol with Ethanol not less than 20 percent whereas such Petrol is Available in General Petrol Stations as per Rules and Conditions specified by Director General		(From January 1, 2009 onwards)		
(3.1.1) with cylindrical volume not exceeding 2,000 c.c. and engine power not exceeding 220 horse power (HP)	50		25	
(3.1.2) with cylindrical volume exceeding 2,000 c.c. but not exceeding 2,500 c.c. and engine power not exceeding 220 horse power (HP)	50		30	
(3.1.3) with cylindrical volume exceeding 2,500 c.c. but not exceeding 3,000 c.c. and engine power not exceeding 220 horse power (HP)	50		35	
(3.2) able to use natural gas as fuel	50		20	
(3.3) E85 capable cars				
(3.3.1) Cylinder replacement of between 1,780-2,000 cubic centimetres and with no more than 220 HP	50		22	

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
(3.3.2) Cylinder replacement of between 2,000-2,500 cubic centimetres and with no more than 220 HP	50		27	
(3.3.3) Cylinder replacement of between 2,500-3,000 cubic centimetres and with no more than 220 HP	50		32	
(4) Motor tricycle and passenger car produced with motorcycle engine with engine power not exceeding 250 c.c.				
(4.1) Motor Tricycle	50		5	
(4.2) Passenger car produced with motorcycle engine with power not exceeding 250 c.c.	50		5	
5.4 Pick-up truck designed to have total weight including loading weight not exceeding 4,000 kilogramme				
(1) with cylindrical volume not exceeding 3,250 c.c.				
(1.1) with specification as per specified by the Ministry of Finance	50		3	
(1.2) with specification other than (1.1)	50		18	
(2) with cylindrical volume exceeding 3,250 c.c.	50		50	
<b>6. Boat</b>				
Yacht and boat used for leisure purpose	50	-	exempted	-
<b>7. Perfume and Cosmetic</b>				
(7.1) Essential oil and fragrant essence, excluding of perfume and fragrant essence in (3)	20	-	15	-
(7.2) Essential oil	20	-	exempted	-
(7.3) Perfume and fragrant essence which is local product and produced domestically	20	-	exempted	-
<b>8. Carpet and Animal hair floor covering</b>				
(8.1) carpet and animal hair floor covering materials	30	-	20	-
(8.2) others from above	30	-	exempted	-
<b>9. Motorcycle</b>				
(9.1) 2 stroke engine	30	-	5	-
(9.2) 4 stroke engine	30	-	3	-
(9.3) others	30	-	exempted	-
<b>10. Marble and granite</b>	30	-	exempted	-
<b>11. Battery</b>				
(11.1) Battery	30	-	10	-
(11.2) battery using raw materials or manufacturing component from battery whose excise tax has been paid according to the terms and conditions specified by the Director - General	30	-	5	-
(11.3) Battery that use raw materials or is used for producing other products for export under the criteria and conditions specified by the Director General	30	-	exempted (effective from 29 January 2011)	-

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
<b>12. Ozone Depleting Halogenated Hydrocarbon Acrylic</b>				
(12.1) Carbon Tetrachloride	30	-	30	-
(12.2) Trichloroethane	30	-	30	-
(12.3) Trichlorofluoromethane	30	-	30	-
(12.4) Dichlorodifluoromethane	30	-	30	-
(12.5) Trichlorotrifluoroethane	30	-	30	-
(12.6) Dichlorotetrafluoroethane	30	-	30	-
(12.7) Chloropentafluoroethane	30	-	30	-
(12.8) Bromochlorodifluoromethane	30	-	30	-
(12.9) Bromotrifluoromethane	30	-	30	-
(12.10) Dibromotetrafluoroethane	30	-	30	-
(12.11) Others from (12.1 to 12.10)	30	-	exempted	-
<b>Entertainment or Recreational Activities</b>				
<b>13. Nightclub and Discotheque</b>				
(13.1) Incomes of business providing food and drink and dance with live music or audio equipment or other performance for entertaining purpose	20	-	10	-
(13.2) Other incomes	20	-	exempted	-
<b>14. Turkish Bath or Parlour Massage</b>				
(14.1) Incomes from providing bathing or sauna and massage services				
- Incomes from providing bathing or sauna and massage service with service provider	20	-	10	-
- Incomes from providing bathing or sauna and massage service in educational institute or temple or religious place	20	-	exempted	-
- Incomes from providing bathing or sauna and massage service in hospital or clinic according to Clinical Laws	20	-	exempted	-
- Incomes from providing bathing or sauna and massage service in beauty salon or health care centre according to the terms and conditions specified by the Director - General	20	-	exempted	-
(14.2) Other incomes	20	-	exempted	-
<b>Gamble</b>				
<b>15. Horse Racing Course</b>				
(15.1) Admission Fee	20	-	20	-
(15.2) Incomes from gambling after deduction of prize money for winners from such gambling	20	-	20	-
(15.3) Other incomes	20	-	exempted	-
<b>16. Incomes from lottery issuance</b>				
Activity with Adverse Effect on the Environment	20	-	exempted	-
<b>17. Golf Course</b>				
(17.1) Membership Fee	20	-	10	-
(17.2) Course Usage Fee	20	-	10	-
(17.3) Other incomes	20	-	exempted	-

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
<b>Business by Government Permission or Concession</b>				
<b>18. Telecommunication Business</b>				
Basic Phone Business	50	-	0	-
<b>19. Liquor</b>				
(19.1) Brewed Beverage				
(1) Beer	60	100 baht/litre of pure alcohol	60	100 baht/litre of pure alcohol
(2) Wine and Sparking Wine from Grape	60	100 baht/litre of pure alcohol	60	100 baht/litre of pure alcohol
(3) Local Brewed beverage	60	100 baht/litre of pure alcohol	25	70 baht/litre of pure alcohol
(4) Others from (1) (2) and (3)	60	100 baht/litre of pure alcohol	25	70 baht/litre of pure alcohol
(19.2) Distilled Beverage				
(1) White Spirit	50	400 baht/litre of pure alcohol	50	120 baht/litre of pure alcohol
(2) Blended Spirit	50	400 baht/litre of pure alcohol	50	300 baht/litre of pure alcohol
(3) Special Blend Spirit	50	400 baht/litre of pure alcohol	50	400 baht/litre of pure alcohol
(4) Premium Spirit				
- Whiskey	50	400 baht/litre of pure alcohol	50	400 baht/litre of pure alcohol
- Brandy	50	400 baht/litre of pure alcohol	48	400 baht/litre of pure alcohol
- Other than Whiskey and Brandy	50	400 baht/litre of pure alcohol	50	400 baht/litre of pure alcohol
(5) Ethanol (Spirit with over 80 degree of pure alcohol)				
- for used in industry or being conversed according to the methods specified by the Director - General	50	400 baht/litre of pure alcohol	2	1 baht/litre
- for used in medical or scientific purpose according to the methods	50	400 baht/litre of pure alcohol	0.1	0.05 baht/litre
- Other than for Industrial and Medical Use	50	400 baht/litre of pure alcohol	10	6.0 baht/litre of pure alcohol
- Used in Petrol to be used as Fuel as per Rules specified by Director General		exempted		
<b>20. Tobacco and Cigarette</b>				
(20.1) Pipe Tobacco	90	3 baht/gramme	0.1	0.01 baht/10
gramme			(20.2)	Tobacco
- Cigarette	90	0	85	-
- Cigar	90	3 baht/gramme	10	0.50 baht/gramme
- Other types of Cigarette	90	3 baht/gramme	0.1	0.02 baht/5 gramme
- Favoured Pipe Tobacco	90	3 baht/gramme	10	0.50 baht/gramme
- Chewing Tobacco	90	3 baht/gramme	0.1	0.09 baht/gramme
<b>21. Playing card</b>				
(21.1) Poker Card, all sizes and types	-	100 cards/30 baht	-	100 cards/30 baht
(21.2) Other Cards, all sizes and types	-	100 cards/30 baht	-	100 cards/2 baht