



The Excise Department
Social Sustainability



During the end of fiscal year 2009, the economy of Thailand had continuously recovered as a result of increases in domestic consumption, government spending, foreign demands according to the world economy and the growth of the export and industrial sectors; all of which together contributed to achieve the Excise Department's established targets of the year.

Thailand's economy in fiscal year 2010 remained strong and showed an upward trend throughout the year despite some political disruptions in the mid of the year and the Excise Department collected a total of THB 405,861 million higher than the anticipated target stated in the Fiscal Year 2010 Budget Document (THB 291,000 million) by THB 114,861 million or 39.47 percent; this was mainly resulted from an adjustment of excise tax rates applied on petroleum products, vehicles, beer and tobacco;

- *Petroleum products* : a total of THB 152,825 million, an increase of THB 61,767 million from the previous year (THB 91,058 million) or 67.83 percent, resulting from the adjustment of tax rate applied on diesel and gasoline;
- *Automobiles* : a total of THB 77,201 million, an increase of THB 27,939 million from the last year (THB 49,278 million) or 56.66 percent, resulting from the substantially increased consumption of cars and recovery of demand in the previous year;
- *Beer* : a total of THB 58,831 million, an increase of THB 9,838 million last year (THB 48,993 million) or 20.08 percent, resulting from the adjustment of tax rate from 55 to 60 percent of its value since May 2009; and
- *Tobacco* : a total of THB 53,381 million, an increase of THB 9,445 million from the last year (THB 43,936 million) or 21.49 percent, resulting from the adjustment of tax rate from 80 to 85 percent of its value since May 2009.

In addition, the Excise Department has launched tax exemption schemes to support Thai domestic industrial entrepreneurs as following;

- *Lead Crystal* : lead crystal and other types of lead crystal products to be used as raw materials or as part of the manufacturing of other products for export;
- *Spas*: health spa businesses certified by the Ministry of Health to stimulate and promote tourism; and
- *Air-Conditioners* : air-conditioning units used for offices and residential buildings to assist domestic air-conditioner manufacturers.

In the coming years, the Excise Department also has an emphasis on promoting the competitiveness of the Thai industrial sector through tax exemption scheme on batteries which are to be used as raw materials or as part of manufacturing of other products for export as well as revision of tax structure for E85 fuelled cars.

To improve efficiency in its tax revenue collection administration, the Excise Department has established several measures such as installation of beverage meters for monitoring the production of soft drink products and tax payment, development of tax mapping system, use of global positioning system (GPS) for controlling and monitoring land transportation of petroleum products, improvement of excise tax payment signs; and integration and alignment of its prevention and suppression measures.

The Excise Department has also acknowledged importance of development of its human resources. To maintain standards of practice, training sessions on tax revenue collection, prevention and suppression, information technology (IT) and competency development for management teams were provided by the Department. Moreover, in order to maintain its staff morale, the Department also has promoted those in managerial positions in 44 area excise offices from primary level to higher level.

Additionally, in terms of corporate social responsibility (CSR), the Excise Department has initiated two significant projects; a project on environmental protection and biological way of life for sustainable development and a public hearing program for the use of tobacco as part of pesticide production. The latter would bring about changes to the method of destroying confiscated goods in order to benefit the environment, reducing global warming and promoting cost reduction in the agricultural sector. The project has now been piloted in Srā-Kaew Province and will be carried out nationwide soon.

Regarding the development of its public service delivery, the Excise Department has turned its area excise offices to be 'Smart Office'. At the initial stage, 21 Smart offices have been completed and all area excise offices will be modernized within fiscal year 2011. Another project was about the improving of public information services through the introduction of a new hotline number '1713' to enable the public to report any Excise Act violations and to function as a new channel for the Department's Questions & Answers (Q&A) service under the concept 'There are always answers for every question'. The opening ceremony of the number was presided over by Deputy Minister of Finance. Delegation of authority policy was also established by the Department to enhance flexibility in providing public services for entrepreneurs, enabling local offices to deal with tax refund and tax exemption on certain goods as follows; petroleum products with a value not exceeding THB 100 million, alcoholic beverages not exceeding THB 5 million, vehicles not exceeding THB 50 million and other commodities stated in the Excise Tariff Act B.E. 2527 (1984) with a value not exceeding THB 10 million.

In fiscal year 2011, the Excise Department has now been strongly committed to its master plan to ensure the achievement of its current established target of 421,476 excise tax value to support the Royal Thai Government's five year plan to achieve the balanced budget.

Pongpanu Svetarundra
Director General
The Excise Department



The Excise Department's Strategic Plan : Fiscal Year 2010

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 under good governance principle

Strategies

1. Tax Collection to Promote Fiscal Sustainability
2. Development of Sustainable Economy, Society and the Environment
3. Creation of Satisfaction for Clients and Stakeholders
4. Dynamic Organization Management under Good Governance Principle

Target

1. To promote fiscal sustainability
2. To create sustainable economy, society and environment
3. To achieve tax collection management standard
4. To ensure that the Excise Department become a dynamic organization under good governance principle



The Excise Department's Strategic Plan for the Fiscal Year 2010

Strategy, Approach and Action Plan

Strategy 1 Tax Collection to Promote Fiscal Sustainability

Approach 1.1 Management of Thorough and Fair Tax Collection

- 1) Monitoring and Analysis of Excise Tax Collection based on Product Type and Monthly Basis Project
- 2) Aggressive Prevention and Suppression of Excise Act Violation Project

Approach 1.2 Increment of Tax Collection Efficiency

- 1) Aggressive Tax Investigation Project
- 2) Installation of Beverage Metre and Remote Computer to Control Production and Tax Payment Project
- 3) Increment of Control and Tracking System of Land Oil Transportation by GPS Project
- 4) Development of Tax Map and Excise Act Violator Map
- 5) Analysis of Products and Confiscated Goods to Increase Tax Collection Efficiency Project
- 6) Analysis of Products and Confiscated Goods to Promote Prevention and Suppression of Illegal Goods
- 7) Development of Tax Payment Identification Project

Strategy 2 Development of Sustainable Economy, Society and the Environment

Approach 2.1 Support the Increment of the Nation's Competitiveness

- 1) Tax Collection Standardization Project
 - Consideration on Tax Exemption for Lead Crystal and Other Crystals
 - Standardization of Liquor Tax Collection
 - Standardization of Tax Collection (Goods under responsibility of Standard Bureau 2)
- 2) Modernization of Laws

Approach 2.2 Improvement of Tax Standard to Support the Economy, Society and the Environment

- Development of Excise Tax Master Plan

Strategy 3 Creation of Satisfaction for Clients and Stakeholders

Approach 3.1 Management by Modern Technology

- 1) Development and Implementation of Smart Office Project
- 2) Improvement of the Excise Department's Image
- 3) Clean Office Project (5 Ss)

- 4) E-Service via Internet Project (System Expansion)
- 5) Data Exchange and Performance Improvement for Core Application Project
- 6) Queuing and Information Display Kiosk (Touch Screen) Project
- 7) Installation of Information Dissemination System Project
- 8) E-Office Project
- 9) Engagement of Consultant for Feasibility Study on Implementation of Information Technology System in the Development of Organizational Capacity and Body of Knowledge Project
- 10) Improvement of the Excise Department Server Network Project
- 11) Installation of Monitoring Equipment for Information Technology System Project
- 12) Procurement of Replacement and New Computers (600 PCs and 300 Printers) Project
- 13) Improvement of Operational Centers' Efficiency Project

Approach 3.2 Integrated Management

- 1) Integration of Managerial Work, Revenues Cluster, Ministry of Finance (Continued work from Fiscal Year 2009)
- 2) Integration of Service, Revenues Cluster, Ministry of Finance

Strategy 4 Dynamic Organization Management under Good Governance Principle

Approach 4.1 Promotion of Good Governance Principle

- Promotion of Operation under Good Governance Principle

Approach 4.2 Knowledge-Based Change Management

- Human Resource Development Project
 - Core Competency Training/Seminar
 - Core Business Training/Seminar

Approach 4.3 Morale Building for Staff

- 1) Restructuring of Local Excise Office Project
- 2) Office Improvement Project
 - Excise Office Construction Project
 - Information Technology Centre Construction Project
- 3) Residential Quarter Improvement Project



The Excise Department's Performance according to Strategies and Approaches

The 2010 operational plans of the Excise Department to modernize an organization could be summarized into 4 main areas, namely:-

1. Policy

1) Draw up the Excise Tax Master Plan as a guideline for excise tax development, to be studied with private sector.

The Fiscal Policy Research Institute Foundation (FPRI) had submitted the final master plan to the Excise Department for approval; 20 copies of which would be reproduced in due course.

The essence of the Study has reflected the impact from globalization, realization for environmental problems as well as population structure and changing behaviours. The recommendations from the said Study suggested that the Excise Department should revise policy, laws and tax collection methods responsive to those changes; goods were also divided into 3 main groups namely 1) sin/health products; 2) luxurious goods; and 3) environmental goods.

2) Amend 4 Acts which are

- Tobacco Act B.E. 2509 (1966)
- Liquor Act B.E. 2493 (1950)
- Excise Tax Act B.E. 2527 (1984)
- Excise Tax Tariff Act B.E. 2527 (1984)

At present, the draft Tobacco Act B.E. 2509 (1966) has been submitted to the Ministry of Finance for further submission to the Cabinet.

3) Clarify tax collection practice via the discussion with private sector, the outcomes are:

- Exempt excise tax on air-conditioning unit for those used in office and residential buildings with a capacity of less than 72,000 BTU. The decision was made on September 2, 2009 to (1) allow free and fair competition (2) ensure that air-conditioning unit is no longer luxurious goods (3) encourage more development and technology to make product more environmental friendly and (4) reduce cost of small and medium size entrepreneurs which would in turn enhance the nation's competitiveness;
- Exempt excise tax for spa business on October 19, 2009 to stimulate tourism particular health tourism for foreigners;



- Issue Excise Department Announcement on Terms and Conditions on Exemption of Excise Tax on Lead Crystal and Other Lead Crystals used as Raw Materials or Parts of Manufacturing of Other Goods or Products, dated June 25, 2010;
- In the process of redacting a draft announcement on consideration on Exemption of Excise Tax on Battery used as Raw Materials or Parts of Manufacturing of Other Goods or Products by the Laws Verification Committee and submitting to the executives for signature;
- In the process of submitting the Ministry of Finance Announcement to reduce tariff for E85 cars by 3 percent to the Cabinet (for car with piston displacement 1,780 – 3,000 c.c.)

2. Tax Collection Efficiency Improvement

1) Implementation of modern technology in tax collection to prevent leakage such as

- Control and tracking system of land oil transportation by GPS. The Excise Department has developed tracking system for transportation of exported oil and installed weighting equipment at 6 locations along the border. The specified locations of the excise department weight control network are:-

(1) Chong Mek Checkpoint, Ubonrachathani: 2 locations;

In the process of obtaining permission for land use jointly with the Customs Department, from Department of Highways

(2) Mae Sai Checkpoint, Chiang Rai;

(3) Chong Jaom Checkpoint, Surin;

(4) Nong Khai Checkpoint, Nong Khai;

The Customs Department has granted permission for land use for the above 3 locations.

(5) Ranong Pier, Ranong;

Communication has been made for use of location from private company.

At present, the equipment is being installed in each location along with training on the use of equipment, totaling 5 classes.

- Development of Tax Map and Excise Act Violator Map by developing geographical map system linked with database of the Excise Department both on collection and suppression. At present, the operation centre and meeting room are fully decorated and equipped. The system has been tested and operated to further evaluate its completion. Training has also been conducted in conjunction with the GPS project to ensure their readiness for use.

- Installation of meter and remote computers to control the production and tax payment of beverage. The beverage meter would be installed in 3 plants, 16 production lines (ThaiNamthip Ltd., in Pathumthani; Semsuk PLC in Pathumthani; and AJE Thai in Chonburi).

At present, the procurement by e-auction was completed with the lowest bidder of THB 30.3 million, being Chanwanich Co., Ltd. The contract was signed within September, 2010 while the metre was estimated to be installed in October, 2010 and performance evaluation within January 2011.

- Development of tax payment identification by revising the stamp design to prevent forgery and reducing number of pictures on stamp. Technology would also be introduced to assist tax collection on liquor and tobacco goods.

At present, the data analysis and the result of tax payment identification development study have already been submitted to the Department on August 23, 2010 with the following core findings:-

- (1) Reduction of form for liquor, tobacco and beverage stamp;
- (2) Development of form and pattern for stamp;
- (3) Development of forgery prevention;
- (4) Development of stamp management;
- (5) Amendment of Ministerial rules, regulations and related announcements.

Nonetheless, this project is under the process of applying for foreign loan under Project Finance category.

2) Improvement on prevention and suppression to achieve a nationwide integrated system, including

- Integration of suppression data nationwide; and
- Introduction of information technology on prevention and suppression to enhance suppression effectiveness, such as
 - (1) Speed patrol vessel and radar;
 - (2) GPS control and tracking system;
 - (3) Tax Map and Excise Tax Evasion Map.

3) Improvement of work process and reduction of steps in reporting system to reduce work burden and cost of operation for both public and private sectors, including

- Reduction of report duplication and improvement of reporting practices of area excise office nationwide from over 50 reports monthly to 15 reports (approximately);
- Increment of reporting efficiency by replacing paper report to e-report via web-based application.



3. Improvement of Public Service via elevation of public service efficiency

1) Setting up 'Smart Office' and improve image of the Excise Department. The Smart Office prototype was set up at the Bangkok Excise Office 3 along with a project to develop Smart Office in all 85 areas of which 21 have been carried out. Upon the completion of the project, taxpayer could make tax payment at any office nationwide.

2) Decentralization of authority to regional excise office to ensure flexibility of service to entrepreneur for further convenience and speed. The work has been carried out via the following Excise Department orders:-

- Order No. 223/2553 on Decentralization of Authority to Act on Behalf of the Director-General to Approve the Refund of and Exemption of Tax on Goods and Service on Oil and Oil Products value not exceeding THB 100,000,000 (One Hundred Million Baht);
- Order No. 223/2553 on Decentralization of Authority to Act on Behalf of the Director-General to Approve the Refund of and Exemption of Tax on Goods and Service on Liquor (as per Clause 7 and Clause 10) value not exceeding THB 5,000,000 (Five Million Baht);
- Order No. 351/2553 on Decentralization of Authority to Act on Behalf of the Director-General to Approve the Refund of and Exemption of Tax on Goods and Service on Cars value not exceeding THB 50,000,000 (Fifty Million Baht) and other products as per Excise Tax Tariff Act B.E. 2527 (1984) value not exceeding THB 10,000,000 (Ten Million Baht).

3) Implementation of technology to allow major entrepreneur to send report directly to the Excise Department.

4) Improvement of telephone service by replacing the previous 9 digit number to that of 4 digit or "Excise Hotline 1713" which opens for inquiry and/or complaint from 08.30 - 16.30 hrs. and information on excise tax abuse 24 hrs. The service was launched on June 24, 2010 and presided over by Dr.Mun Patanothai, Deputy Minister of Finance.

5) Improvement of service for taxpayer

- Reduction of required document for tax exemption or refund for importation for industrial entrepreneurs as per the Excise Tax Act B.E. 2527 (1984) particularly exportation of cars, air-conditioning units, beverage and battery;
- Relaxation of monthly balance submission for telecommunication business, with over 12 companies, and home air-conditioning unit business, with over 85 companies, have been granted excise tax exemption by the Cabinet's resolution;
- Promotion of e-monthly balance submission via web-based application for entrepreneurs in other businesses to reduce their burden of producing and submitting their monthly balance to the Excise Department; and

- Reduction of steps when submitting for exemption of oil for off-shore refueling of outbound vessels.

4. Organizational Improvement

1) Development of human resource to achieve work standard

- Organization of training/seminar under the same standard nationwide on excise tax collection management; prevention and suppression; and information technology, totaling 24 classes (of which 20 on collection; 19 suppression and 21 IT Front/Back Office);
- Executive potential development project, 4 classes have been organized.

2) Refurbishment of offices/centers and residential quarters. In the Fiscal year 2010, the Excise Department has submitted 33 construction projects for approval, of which 7 were approved for Nakornsawan, Nong Khai, Kamphaengphet, Nakorn Rachsima, Lampang, Cholburi and Nakorn Phanom areas.

At present, contracts for all projects have been signed where in construction work has begun in each respective area.

3) Increment of internal management efficiency by information technology, including

- E-Office project;
- Improvement of Excise Department Server Network Project;
- Procurement of Replacement and New Computer Project; and
- IT Master Plan to enable the use of IT in all work process.



The Monitoring, Prevention and Prosecution of Excise Tax Offenders

1. Excise Tax Review

The Excise Department has conducted excise tax payment review under the Excise Tax Act B.E. 2527

Summary of Tax Review Performance Fiscal Year 2010 (October 2009 - September 2010)

Unit : Case : THB

Office	Closed Case (Case)	Tax Estimation (Case)	Total (Case)	Amount (THB)
Central	21	32	53	264,901,662.40
Regional	64	117	181	302,941,555.73
Total Nationwide	85	149	234	567,843,218.13

Summary of Tax Review Performance Fiscal Year 2009 (October 2008 - September 2009)

Unit : Case : THB

Office	Closed Case (Case)	Tax Estimation (Case)	Total (Case)	Amount (THB)
Central	40	59	99	93,148,719.65
Regional	33	59	92	7,095,583.62
Total Nationwide	73	118	191	100,244,303.27

2. Prevention and Suppression of Excise Tax Offence

Summary of Suppression Performance Fiscal Year 2010

Unit : Case : THB

Type (Case)	Number of Cases	Type of Fine			Total Fine
		Fine	Court Fine	Fines No Offender	
Liquor Act B.E. 2493	27,391	87,711,496.85	464,909.36	29,200.00	88,205,606.21
Tobacco Act B.E. 2509	9,483	147,180,891.53	28,656,109.44	21,230,948.40	197,067,949.37
Excise Tax Act B.E. 2486	38	40,531.60	350,767.40	1,047,744.00	1,439,043.00
Excise Tax Act B.E. 2527	4,152	232,429,836.57	-	-	232,429,836.57
Total	41,064	467,362,756.55	29,471,786.20	22,307,892.40	519,142,435.15

3. Narcotic Suppression

Summary of Narcotic Suppression Performance Fiscal Year 2010

Amount (Case)	Number Of Offender (Person)	Impounded Evident					
		Opium (Gramme)	Kratom (<i>Mitragyna speciosa</i>) (kg.)	Dried Marijuana (Gramme)	Methamphetamine (Pill)	Crystal Methamphetamine ("Ice") (Gramme)	K-tamine (Bottle)
57	72	2.15	324.00	6.40	28,621.00	75.55	12.40





Excise Tax Rate

Excise Tax Rate

As of 22 November 2010

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
1. Petroleum and Petroleum Products				
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 Priviledged Individuals according to Agreement between Thailand and United Nations or Internation Lawas or Agreement with Foreign Countries or Diplomatic Reciprical Basis as per Regulations, Procedures and Conditions specified by Director General	42	10.00 baht/litre	exempted	
(4) Gasohol with not less than 9 percent of Ethanol	42	10.00 baht/litre	0	6.300 baht/litre
1.2 Naphta reformat, Pyrolysis, Gasoline and other fluids with similar properties				
- Naphta 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				

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
(1) Diesel with sulphuric content exceeding 0.035 percent by weight	34	10.00 baht/litre	0	5.310 baht/litre
(2) Diesel with sulphuric content not exceeding 0.035 percent by weight	34	10.00 baht/litre	0	5.310 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 Methylester 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	5.040 baht/litre
1.6 Natural Gas Liquid (N.G.L) and similar products				
(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	34	9.00 baht/kg.	exempted	

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
wholly sold to the Electricity Generating Authority of Thailand as per Rules, Procedures and Conditions specified by Director General				
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				

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
(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	-
1.1-1.14 (1) Oil and Oil Products Manufactured I by the ndustrial 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 Condtions specified by Director General	-	-	exempted	-

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
2. Beverage				
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				

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
(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	-
3. Electrical Appliances				
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)				
3.2 Lighting and chandelier for ceiling or wall, excluding those for public open space or public road	15	-	15	-
(1) Lighting	15	-	exempted	-
(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	-

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
4. Lead crystal and other type of crystal				
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	-
5. Automobile				
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	

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
- 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 passenger car	
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	

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
- 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 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 organisation 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				
(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	

(From October 1, 2009 onwards)

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
(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	
(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	

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
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	
6. Boat				
Yacht and boat used for leisure purpose	50	-	exempted	-
7. Perfume and Cosmetic				
(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	-
8. Carpet and other floor covering textile				
(8.1) carpet and animal hair floor covering materials	30	-	20	-
(8.2) others from above	30	-	exempted	-
9. Motorcycle				
(9.1) 2 stroke engine	30	-	5	-
(9.2) 4 stroke engine	30	-	3	-
(9.3) others	30	-	exempted	-
10. Marble and granite				
	30	-	exempted	-

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
11. Battery				
(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	-
12. Ozone Depleting Halogenated Hydrocarbon Acrylic				
(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	-
<u>Entertainment or Recreational Activities</u>				
13. Nightclub and Discotheque				
(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	-

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
14. Turkish Bath or Sauna and Massage				
(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	-
Gamble				
15. Horse Racing Course				
(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	-
16. Incomes from lottery issuance	20	-	exempted	-

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
<u>Activity with Adverse Effect on the Environment</u>				
17. Golf Course				
(17.1) Membership Fee	20	-	10	-
(17.2) Course Usage Fee	20	-	10	-
(17.3) Other incomes	20	-	exempted	-
<u>Business by Government Permission or Concession</u>				
18. Telecommunication Business				
(18.1) Land Line Telephone Service				
- Incomes from providing domestic telephone service	50	-	0	-
- Incomes from providing international telephone service, only from incomes occur domestically	50	-	0	-
- Other incomes	50	-	exempted	-
(18.2) Mobile Phone or Cellular Radio Communication Service				
- Incomes from providing domestic telephone service	50	-	0	-
- Incomes from providing international telephone service, only from incomes occur domestically	50	-	0	-
- Other incomes	50	-	exempted	-
(18.3) Others	50	-	exempted	-
19. Liquor				
(19.1) Brewed Beverage				
(1) Beer	60	100 baht/litre of pure alcohol	60	100 baht/litre of pure alcohol

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
(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 specified by the Director-General	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	

Excise Tax Rate

Item	Ceiling Rate		Applied Rate	
	Ad Valorem	Per Volume THB	Ad Valorem	Per Volume THB
20. Tobacco and Cigarette				
(20.1) Pipe Tobacco	85	0.60 baht/gramme	0.1	0.01 baht/10 gramme
(20.2) Tobacco				
- Cigarette	85	0	85	-
- Cigar	85	0.60 baht/gramme	10	0.50 baht/gramme
- Other types of Cigarette	85	0.60 baht/gramme	0.1	0.02 baht/5 gramme
- Favoured Pipe Tobacco	85	0.60 baht/gramme	10	0.50 baht/gramme
- Chewing Tobacco	85	0.60 baht/gramme	0.1	0.09 baht/gramme
21. Playing card				
(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