

THE EXCISE  
DEPARTMENT



# The Licensing Manual for the Public



# The Licensing Manual for the Public According to the Excise Act B.E. 2560 (2017)

1<sup>st</sup> Edition

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Edition

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Submitted by

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## Preface



This licensing manual for the public is made by the purpose for the people and the service receivers to use to understand about permission according to the Excise Act B.E. 2560 (2017), in order to receive services with convenience and satisfaction of the Excise Department's services. Apart from that, it is made to respond the government policy about facilitating for the people. It consists with 65 procedures under 6 types of approval services which includes;

1. Registration 2 procedures
2. Excise Tax Payment 6 procedures
3. Excise Tax Return, Exemption and Abatement 23 procedures
4. Excise Tax Supervision 17 procedures
5. Accounting and Monthly Financial Statement 2 procedures
6. License for selling, manufacturing, importing/exporting 15 procedures

In addition, this manual contains the guidance of channels to access e-Service Manual for the procedures that can process via internet system by dividing into 2 categories which includes;

1. Online Form Submission
2. Online Application for Liquor, Tobacco and Playing Card License

For the manual preparation, the Excise Department got well cooperation from executives, directors, experts, technical officers, lawyers, tax auditors, chiefs of are excise office and area excise officers from many departments both in central and provinces who attended the workshop in order to prepare the licensing manual for the public. All comments and suggestions from the excise area offices throughout the country were enable to improve the contents of the manual to be correct and more complete. The operator team compiled by selecting language that could be easy to understand, concise, uncomplicated and present in color of infographic format in order to communicate to the people who use the manual to understand clearly.

The operator team sincerely hopes that this licensing manual for the public will be able to facilitate for the people according to the intention of the Licensing Facilitation Act, B.E. 2558 (2015).



## The Sources of the Licensing Manual for the Public of the Excise Department



Presently, there are lots of laws on licensing applications which require the people to contact to many government agencies. Most of the laws are mentioned do not specify the duration, necessary documents and evidences, rules, procedures and conditions clearly. Furthermore, information for services is in the format that is hard to understand which causes the people or the service users confuse, have to take long time to understand all of procedures.

By many factors are mentioned above, it causes to enact the Licensing Facilitation Act, B.E. 2558 (2015) in order to have the primary law to specify the procedures and the period of time during consideration process to be clearly. It will facilitate for the people according to the Royal Decree on Criteria and Procedures for Good Governance B.E. 2546 (2003) and enhance the services of the public sector by reducing the lists of documentary evidences, procedures, duration and improve information of the Licensing Manual for the Public to be clear, complete, and easy to understand by presenting into 2 languages both in Thai and English.

From the criteria is mentioned above, a good licensing manual for the public has to use the language that the service users can understand easily by explaining the details of laws, specifying rules, procedures and conditions for submitting the applications and consideration clearly, identifying procedures and duration during the services to be standard, identifying the lists of documents entirely, identifying the details of fee correctly, indicating the details of the channels of complaint and showing illustrations to communicate and make understanding about the information of the services to be interesting which the Excise Department uses the criteria is mentioned above to proceed to respond the proposition of facilitation for the people who use the services according to the laws specify. It emphasizes presenting the details of the procedures with color and infographic, reducing and retrenching some information that the service users can educate more from other sources when requiring. In this manual, the people can read information in each procedure within 3-4 pages which the details do not contradict to the Excise Act B.E. 2560 (2017).





## Introduction the Excise Department



The Excise Department is an organization under the Ministry of Finance which plays a role and duty to manage collecting excise from goods and specific services for the revenue of the public sector in order to take care and be responsible the negative impacts that happen from the mentioned goods and specific services. They affect to physical health, ethics in society, environment and energy which are considered as social costs. In addition, the Excise Department has to inspect, prevent and suppress avoiding excise that it collects, suggest policies about collecting excise under authority of the Excise Department for the Ministry of Finance, coordinate plans, control, accelerate, follow in tracks and evaluate performances of its agencies and information, manage the businesses of the Liquor Distillery Organization and the Playing Card Factory and perform other duties according to the laws specify as the Excise Department's duties.

The Excise Department's vision is being the leader of tax collection for society, environment and energy. The mission is (1) to integrate tax collection for efficiency transparency fairness and fiscal stability (2) to stimulate tax policy for society environment and energy (3) to improve the organization based on international standard toward modernization transparency and fairness and (4) to promote innovation of tax collection toward sustainable development.

Presently, the Excise Department collects excise from goods and services in many types. Goods are oil and petroleum products, beverages, electronic appliances, batteries, glasses and glasswares, automobiles, motorcycles, boats, perfumery and cosmetics, carpets and other floor covering textiles, marble and granite products, ozone depleting substances, liquor, tobacco, playing card and other products excluding the goods are mentioned above as prescribed by the Royal Decree. Services are entertainment or recreation business, gambling business, environmental impact business, business under permission or concession of the state and other services excluding the services are mentioned above as prescribed by the Royal Decree. The primary service receivers are industrialists, service providers of service facilities, importer and exporter, applicants for license of liquor, tobacco and playing card, offender of excise laws and the persons who the laws specify to pay excise according to the Excise Act B.E. 2560 (2017).





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### The Channels to access e-Service Manual for the procedures that can process via internet system

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### References

E

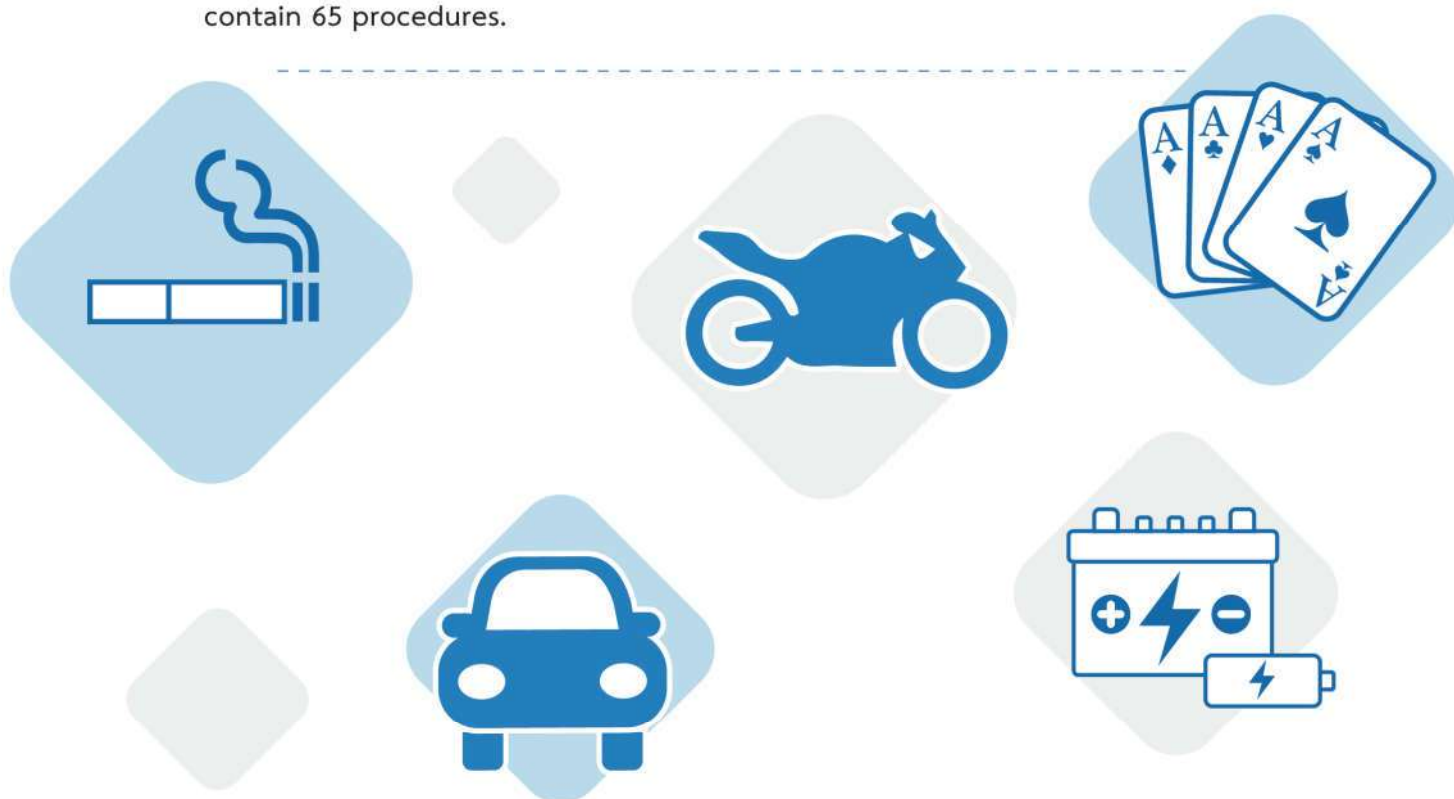




## Overview of Procedures (classified based on type of goods)



The procedure in the Licensing Manual for the Public is classified based on type of goods such as oil and petroleum products, automobiles, liquor, tobacco, playing cards, beverages, motorcycles, batteries, hydrocarbon substance, perfumery, golf course, bathing, horse racing track and nightclub etc. This allows the people to see the overview of the procedures that involve to their businesses, what they have to submit and what they have to conduct in order to continue their businesses which they can see the overview in the table on the following page. Apart from that they can educate further details from the lists of the content pages which contain 65 procedures.



Type of Goods	Oil and Petroleum Products	Auto mobile	Liquor	Tobacco	Playing Card	Beverage	Motor cycle	Battery	Hydrocarbon substance	Perfumery	Golf Course	Bathing	Horse Racing Track	Nightclub
Procedure	Task No.													
1. Excise Registration	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2. Excise Tax Payment	8	7/8	8			8	8	8		8				
3. Excise Tax Return, Exemption and Abatement														
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# Registration

2 Procedures

Task No. 1 – 2







## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 01-01

Application Form for Excise Registration, Substitution of Excise Registration Certificate, Relocation, or Closing Down or Transfer Business under Section 32, 33, 35, 36, 37, and 38 of the Excise Act B.E. 2560 (2017).

## Application Form at:



Area  
Excise Office

or



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the applicant for excise registration, changing, registered information, and substitution of excise registration certificate.

The industrialist, service provider, and importer under type of goods and services specified in list of excise tariff rate attached with Excise Act B.E. 2560 (2017) who request to operate following.



- 1 Request for excise registration.



- 2 Apply for changing the registered information as follows.
  - 2.1 Name and address of the industrialist, service provider, and importer.
  - 2.2 Request for change of name and address of the factory/service facility.
  - 2.3 Request for addition/reduction of type of goods/services/imports.
  - 2.4 Request for changing other information



- 3 Apply for substitution of excise registration certificate in case of substantial damage or loss.



## Procedures

## In case of request for the excise registration



- 1 Submit application for excise registration, together with documentary evidences at Area Excise Office where the factory or work place which is head office or service facility is located, as the case may be within 30 days before the date of production or import or service starts
- 2 If the entrepreneur who holds excise registration certificate is dead, the heir or administrator of estate shall submit a request for excise registration and documentary evidence within 60 days since the entrepreneur is dead.
- 3 Wait for result. Receive the excise registration certificate in case where it is permitted.



## In case of applying for change of the registered information

Submit application for change of registered information, together with documentary evidence at the Area Excise Office where the excise registration certificate has been issued; and wait for being notified of consideration result.

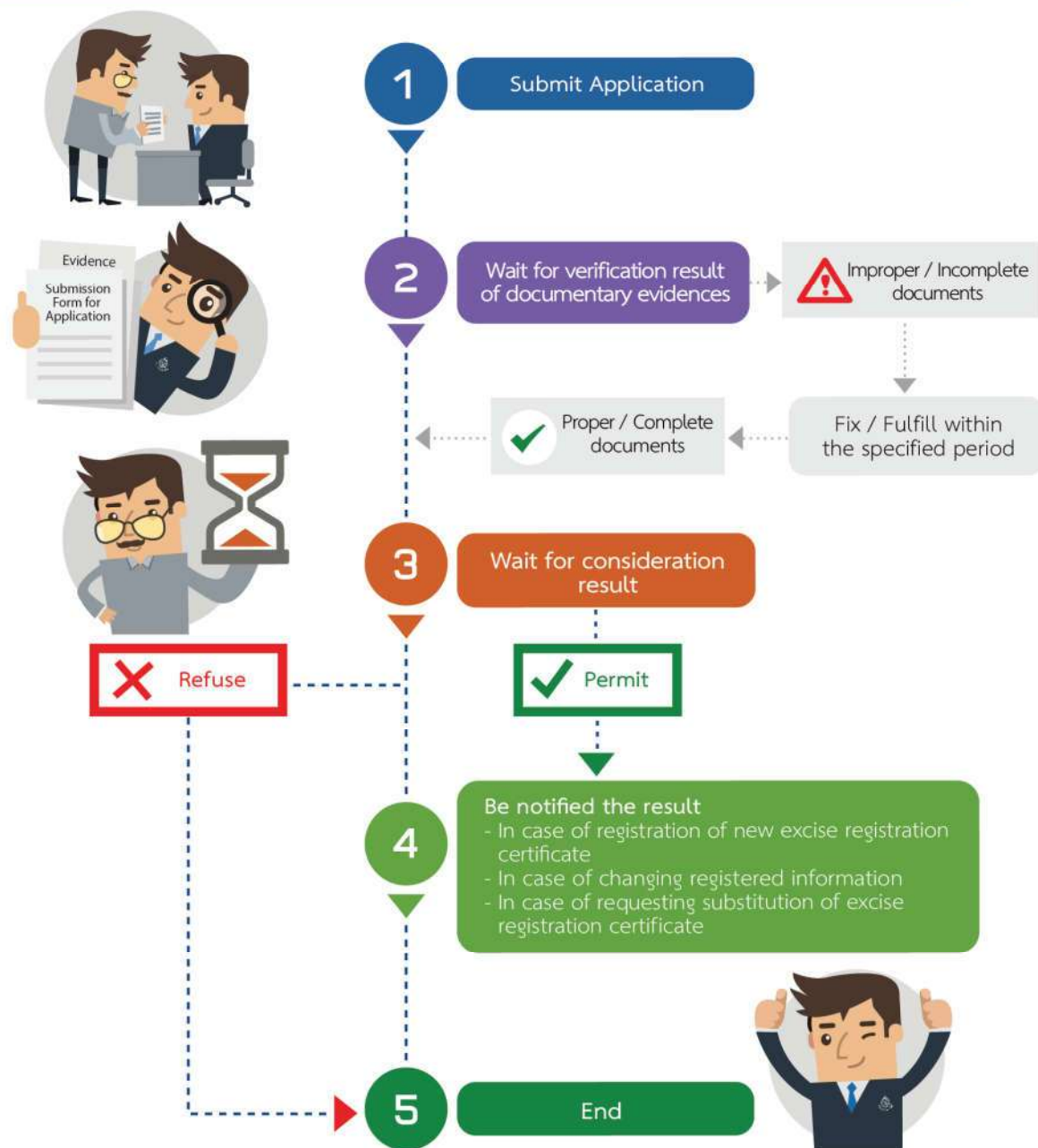
## In case of applying for substitution of the exercise registration certificate



Submit application for substitution of the excise registration certificate, together with documentary evidence at the Area Excise Office where the excise registration certificate has been issued within 15 days of the date such damage or loss has known ; and wait for being notified of consideration result; and receive the substitution of the excise registration in case where the application is permitted.

Application for excise registration, application for changing registered information and substitution of excise registration certificate can be submitted via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department in all cases.

# Overview of Service Process



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application, excluding period of appointment and inspection the place



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

If the industrialist or the service provider fails to submit monthly financial statements, or the importer fails to submit an inventory of imported goods for 6 months consecutively, the excise registration certificate may be revoked.

2

3

The industrialist, the importer, or the service provider, shall exhibit the excise registration certificate at the place easily seen at the factory, work place, or service facility.



กรมสรรพสามิต  
THE EXCISE DEPARTMENT



## List of Documentary Evidences



### Identification Documents issued by the Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Tax ID Card of the Applicant	Revenue Department, Ministry of Finance	1		
4	House Registration of Factory/Service/Facility/Importing work place	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
5	Certificate of Value Added Tax Registration (if any)	Revenue Department, Ministry of Finance	1		
6	Permit for Factory Operation	Ministry of Industry	1		For goods of automobile/motorcycle assembled from used parts
7	Excise Registration Certificate	Excise Department, Ministry of Finance	1		In case of changing information or damage of registration about substantial information
8	Notification Evidence Issued by the Policeman	Royal Thai Police	1		In case of loss of excise registration



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Location Map of Factory/Service/Facility/Importing work place		1		
2	Ownership Evidence of the Place requested for excise registration or letter of consent for place utilization		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 01-01

Application Form for Excise Registration, Substitution of Excise Registration Certificate, Relocation, or Closing Down or Transfer Business under Section 32, 33, 35, 36, 37, and 38 of the Excise Act B.E. 2560 (2017)

## Application Form at:



Area Excise  
Office

or



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant

The industrialist, importer or service provider under types of goods and services stated in excise tariff rate schedule attached to the Excise Act B.E. 2560 (2017) intends to request for relocation/closing down/transfer business.



### Procedures

#### In case of business relocation

- 1 Submit application for business relocation, together with documentary evidences, at the place of excise registration before relocation date at least 15 days. When receiving the permission, the relocation shall be carried out.
  - In case of goods, tax must be paid before taking goods from factory, or make a tax payment within the 15<sup>th</sup> of the following month, with security.
  - In case of service facility, tax must be paid within the 15<sup>th</sup> of the following month.
- 2 After completion of business relocation, submit to apply for new excise registration at Area Excise Office where the head office of the factory or work place or service facility is located.



#### In case of business closing down

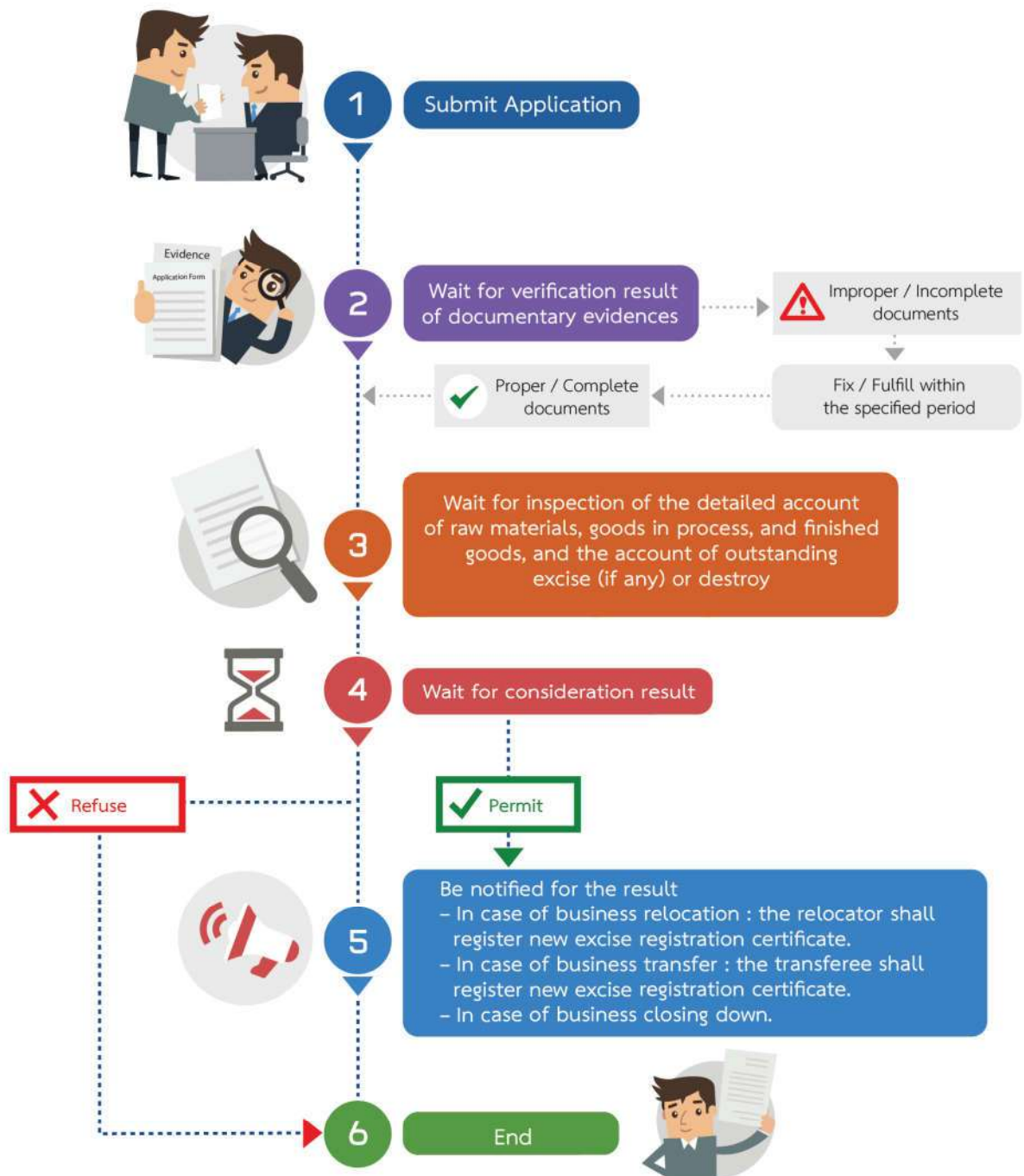
- Submit application for business closing down, together with documentary evidences at the place of excise registration at least 15 days before business closing down date. After being granted for permission, complete tax payment within specified period, and return excise registration certificate to the place where business closing down is notified within 15 days from closing down date of the business
- In case of goods, tax must be paid before taking goods from factory, or pay within the 15<sup>th</sup> of the following month, with security.
  - In case of service facility, tax must be paid within the 15<sup>th</sup> of the following month.

#### In case of business transfer

Submit application for business transfer, together with documentary evidences at the place of excise registration at least 15 days before business transfer date. After being granted for permission, the applicant for transfer shall return excise registration certificate to the place of business transfer notification within 15 days from the closing down date of the business operation. The business transferee must submit the application of excise registration within 7 days from the business transfer acceptance date, and shall continue the business operation during waiting for receiving the excise registration certificate.

Relocation / Closing Down / Transfer Business can be submitted via website: [www.excise.go.th](http://www.excise.go.th) of the Excise Department.

# Overview of Service Process



1. Total operating period for 7 working days from receiving proper and complete documentary evidences of the application
2. Waiting for inspection of the detailed account of raw materials, goods in process, and finished goods, and the account of outstanding excise (if any) or destroy, total operating period may be longer than 7 working days (as the case may be).



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Taxpayer Identification Card of the Applicant	Revenue Department, Ministry of Finance	1		
4	House Registration of Factory/ Service Facility/Import Work Place	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
5	Certificate of value added Tax Registration (if any)	Revenue Department, Ministry of Finance	1		
6	Permit for Factory Operation	Ministry of Industry	1		For automobiles/motorcycles assembled from used parts
7	Identification Card of the Transferee	Department of Provincial Administration, Ministry of Interior	1		In case of self-execution by transferee



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Location Map of Factory/Service Facility/ Import Work Place		1		
2	Ownership Evidence of the Place requested for excise registration or letter of consent for place utilization		1		
3	Detailed account of raw materials, goods in process, and finished foods, and account of outstanding excise		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

Note : No need to submit additional documents in case of bussiness relocation/closing down/transfer, which the entrepreneur has already submitted documents when requesting registration and there are no changes in detail



## Fee and Fee Payment Channels

No fee



# Excise Tax Payment

6 Procedures

Task No. 3 – 8







## Service Channels



Area Excise Office  
Monday-Friday  
8.30 - 16.30

Download Details and Form at:



## Form

PS. 03-01 and PS. 03-01/2

1. Application Form for Permission under Section 26 (1) (2), Section 50 paragraph 2 (1), and Section 103 paragraph 2, of the Excise Act B.E. 2560 (2017).
2. Goods Transportation Control Form under Section 26 (1) (2) and Section 50 (1) of the Excise Act B.E. 2560 (2017).

### Request Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant for Permission

The industrialist and the owner of the bonded warehouse, who intends to take goods from or take goods back to the factory, bonded warehouse, or other places



### Procedures



- 1 Submit the application for taking goods from or taking goods back to the factory, bonded warehouse, or other places, together with documents or evidence at the Area Excise Office where the business office is located.

Take goods from the factory to maintain at bonded warehouse or any other places (such as bonded warehouse under the law on customs, free zone, or free-trade zone).

Take goods from the bonded warehouse or any other places (such as bonded warehouse under law on customs, free zone or free-trade zone), and take goods back to another factory, bonded warehouse, or any other places (such as bonded warehouse under law on customs, free zone, or free-trade zone).

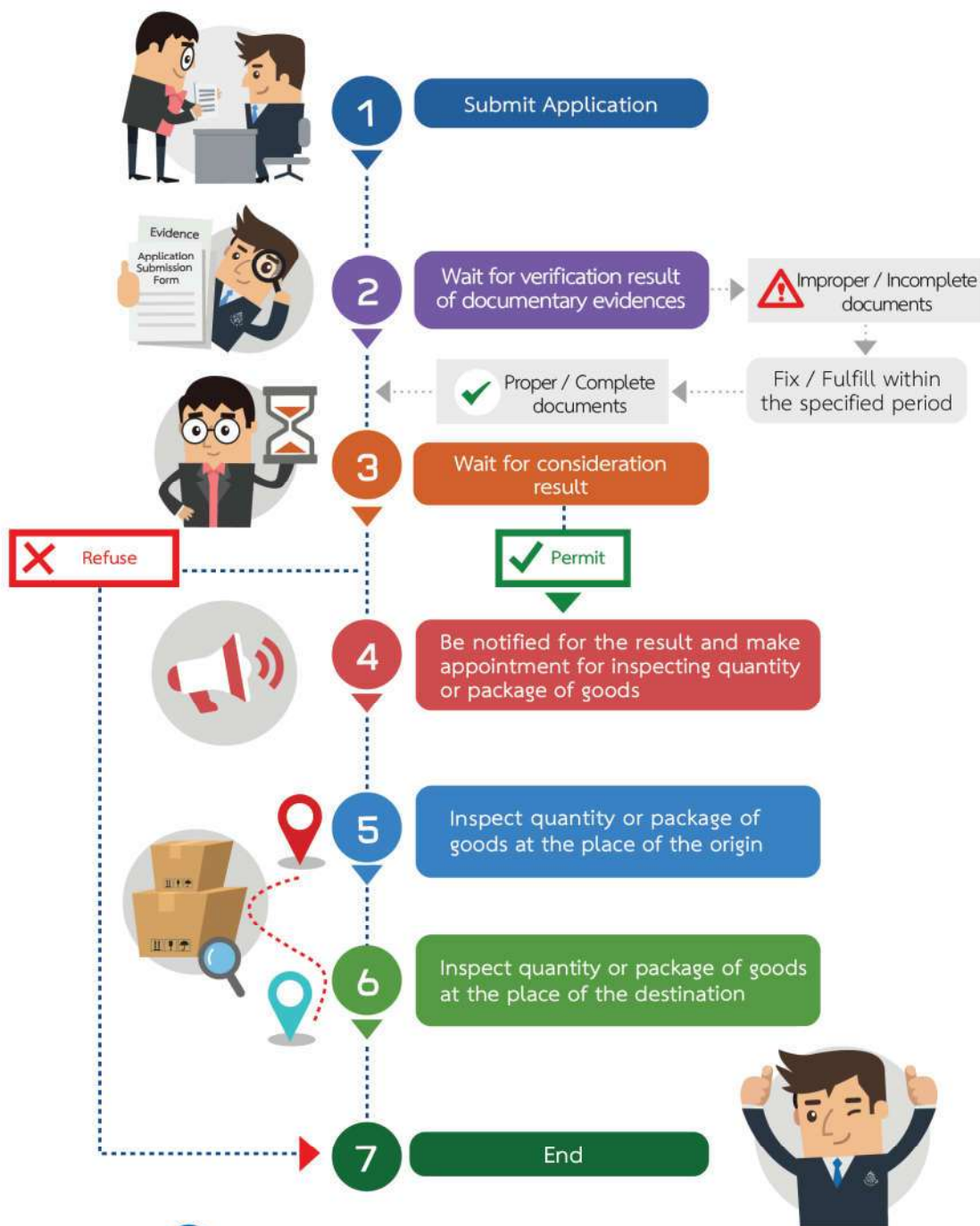
Request for taking goods to maintain in the factory or bonded warehouse in case where the owner of the bonded warehouse closes down his business.

Request for taking goods which are exported from the Kingdom or taken into free zone for maintaining, returning to the factory, bonded warehouse, or any other place (such as bonded warehouse under the law on customs, free zone or free-trade zone).



- 2 When being granted for permission, the applicant shall notify to the Chief of Area Excise Office to inspect quantity or package of those goods before taking goods from the factory, bonded warehouse, or any other places, and carried by the vehicle in the route notified only. After arrival of goods, the excise official responsible for that bonded warehouse, or the excise official in the area where the bonded warehouse under the law on customs, free zone, or free-trade zone, is located, shall be urgently notified to inspect before taking the goods into bonded warehouse to maintain.

# Overview of Service Process



Total operating period for 3 working days

1. from receiving proper and complete documentary evidences of the application
2. excluding the period of appointment for goods inspection, and transportation of goods from the origin to the destination



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.







## Conditions

In case of request for taking goods from factory to maintain in the bonded warehouse, or any other places (such as bonded warehouse under law on customs, free zone, or free-trade zone)

1

After the applicant is granted for permission and desires to take of goods, the applicant shall notify to the Area Excise Office in writing prior for advance acknowledgement at least 7 days, by sending copy of such letter of permission to the excise official responsible in the factory (if any) for acknowledgement. If the place required for movement of goods is in different area, the applicant shall send the copy of that letter of permission to the Director of the Area Excise Office at the destination area for acknowledgement.



2

Before taking of goods from the factory, the applicant shall notify to the excise official responsible in the factory (if any) or excise official in the area where the said factory is located for advance acknowledgement every time and allow the excise official to inspect quantity or package of those goods.



3

The industrialist shall carry the goods by the vehicle in the route notified only to maintain and attach with the Goods Transportation Control Form sealed with stamp of the Excise Department with Running Number in PS. 03-01/2.



4

After arrival of goods, the industrialist shall notify to the excise official responsible in the area where that bonded warehouse is located for urgent acknowledgement to inspect before taking goods into the said bonded warehouse in PS. 03-01/2.

5

The industrialist shall properly and completely carry the permitted goods to the bonded warehouse and keep them for maintaining. If the said goods are not arrived and not taken into the bonded warehouse for maintain either due to force majeure or incidence, the industrialist shall pay tax for missing number of goods in tax rate while taking of the factory.



In case where the goods are taken from bonded warehouse or any other place (such as bonded warehouse under law on customs, free zone or free-trade zone), and take back to another factory, bonded warehouse or any other place (such as bonded warehouse under law on customs, free zone or free-trade zone),

In case of request for maintaining goods in the factory or bonded warehouse in case the owner of the bonded warehouse closes down his business.

In case of request for taking goods to be exported from the Kingdom, or taking into free zone for maintaining, and returning to the factory, bonded warehouse, or any other place (such as bonded warehouse under law on customs, free zone or free-trade zone).

It shall be complied in the same way as the case where the goods are taken from the factory for storage in bonded warehouse or any other place (such as bonded warehouse under law on customs, free zone or free-trade zone) under the aforesaid Clause 1-5.

## List of Documentary Evidences



### Identification Documents issued by the Government Agencies

No required document



### Other Documents

No required document



### Identification Documents for Authorizing Other Persons in Representation

No required document



## Fee and Fee Payment Channels

No Fee







## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 03-01/1(1)

Application Form for Taking Automobile from Factory or Bonded Warehouse for Testing Efficiency during Production Process under Section 26 (3) of the Excise Act B.E. 2560 (2017).

### Application Form at:



The Excise Department



Regional Excise Office



Area Excise Office



Area Excise Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Nature of Factory

The factory or bonded warehouse excluding bonded warehouse in accordance with laws of the Customs Department or the factory or bonded warehouse in free zone or exporting industrial zone.



### Procedures

1

The industrialist shall submit the application for license, together with documents and evidences, at the Director of Area Excise Office where the factory or bonded warehouse is located before taking automobile out of the factory or bonded warehouse. In case of the reasonable event, the Director of Area Excise Office may order the excise official to inspect automobile taken out by the industrialist for efficiency test. After considering and deeming appropriate for permission on the efficiency test of automobile, the license to take automobile out of the factory or bonded warehouse for benefit of efficiency test during production procedure shall be issued in Form PS. 03-01/1(2) (License to take automobile out of the factory or bonded warehouse for benefit of efficiency test during production procedure under Section 26 (3) of Excise Tax Act B.E. 2560 (2017)).

2

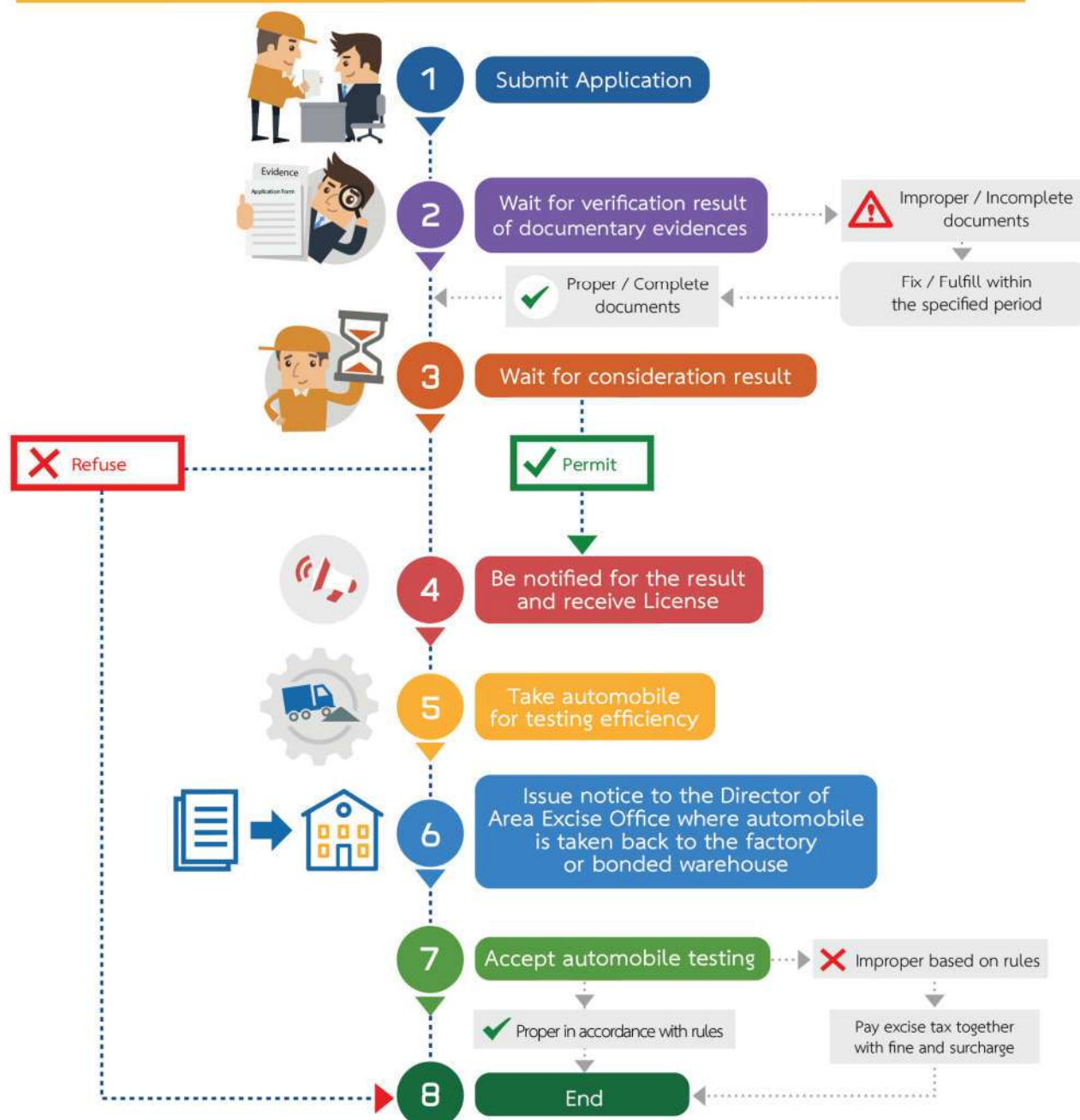
The industrialist shall take automobile out for efficiency test by bringing License in Form PS. 03-01/1(2) along with the permitted automobile, and make not less than tag in the size of not less than 20 cm. width and not less than 30 cm. length, containing “during testing” statement using not less than 1.5 cm. with orange letters on white background to be shown at windshield of automobile taken for efficiency test in the visible area all the time to ensure the inspection of the excise official

3

After the industrialist takes back to the factory or bonded warehouse the automobile which is taken out for efficiency test, the notice shall be delivered to the Director of Area Excise Office who issues the license for immediate acknowledgement once taking automobile back. After the Director of Area Excise Office is notified, the automobile which is taken back to the factory or bonded warehouse shall be inspected in the first working day following the notified date of the industrialist. In case where the industrialist fails to take back to the factory or bonded warehouse the automobile which is taken out for efficiency test within the permitted period, or breaches rules, procedures and conditions, and specified period, the excise tax must be paid together with fine and surcharge for the said automobile from the incurrence date of which excise liability arose.



# Overview of Service Process



Total operating period for 15 working day

1. From receiving proper and complete documentary evidences of the application.
2. Excluding inspection and testing period of the automobile.



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

### Others

1. The industrialist can take automobile out for efficiency test during production process once not more than 90 days, and shall insure to cover potential damage against property and third party
2. If the industrialist desires to take out the automobile which has ever been permitted for taking out for efficiency test to retest its efficiency, submit the new application for license in accordance with step. The number of the permitted days including the number of days which have ever been permitted must not exceed 360 days.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

No required document



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	The place where the efficiency test is located with the map of testing route		1		
2	Insurance for coverage of potential damage against property and third party		1		



### Identification Documents for Authorizing Other Persons in Representation

No required document



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 03-02

Application Form for permission for Establishment Sales Car Showcase, Substitution of License for Establishment Sales Car Showcase, or Closing Down Sales Car Showcase under Section 30 paragraph 2, and Section 31 (1) of The Excise Act B.E. 2560 (2017)

### Application Form at:



Area Excise  
Office

OR



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant

##### In case of application for license

1. Being the domestic manufacturing industrialist of automobiles which are displayed for sales only.
2. Number of sales car showcase of each industrialist is as follows.
  - (1) In Bangkok, not more than 3 showcases in each district;
  - (2) In other provinces, not more 1 showcase in each district;
  - (3) In other case considered and deemed appropriate by the Director-General (by the Director of Area Excise Office) case by case, the license may be granted for more than the number specified in (1) or (2).



##### In case of application for substitution of license

The industrialist that has ever been granted for license, but the license Substantially Damage or lost.



##### In case of application for cancellation

The industrialist that will close down the business.



### Procedures

##### In case of application for license

The industrialist shall submit the application, together with supporting documents and evidences, at the Area Excise Office for the place that is applied for use as sales car showcase. After the excise official verifies documentary evidence and deems proper, the excise official will propose the Director of Area Excise Office for consideration and permission. In case where it is deemed that the place must be inspected, the applicant of license shall be notified for acknowledgement. After inspection, it is in line with the determined rules, the Director of Area Excise Office shall issue notice to the industrialist for paying fee of license for establishment of sales car showcase. After completion of payment of license fee and annual fee, the Director of Area Excise Office shall issue the license for establishment of sales car showcase in Form PS. 03-02/1 and hand over to the licensee.

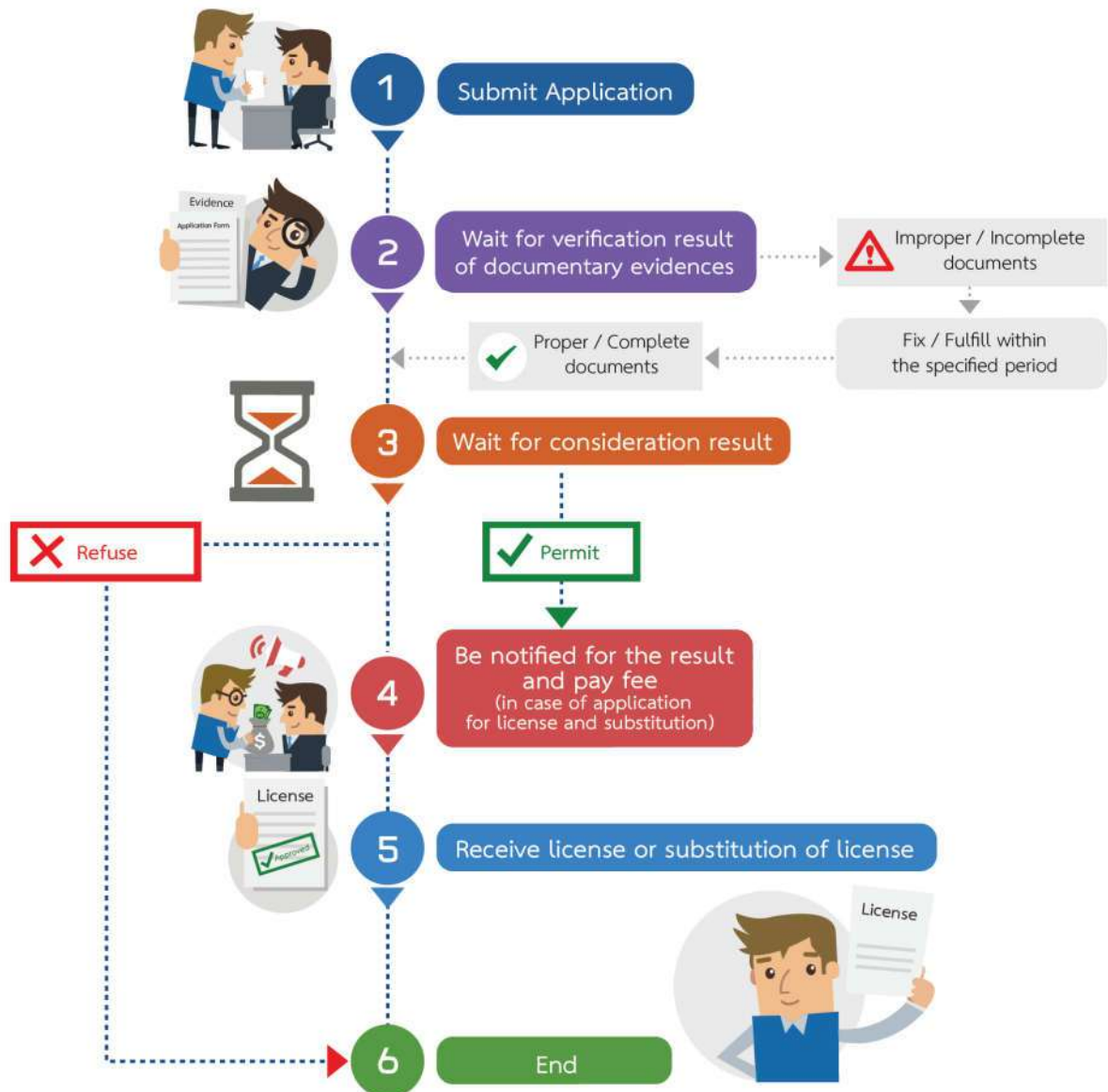
##### In case of application for substitution of license

The industrialist shall submit the application, together with supporting documents and evidence, at the Area Excise Office for the desired place that is applied for use as sales car showcase within 15 days from date of damage or loss in essence. After inspection, it is in line with the determined rules, the Director of Area Excise Office shall notify the industrialist for paying fee of license for substitution of license for establishment of sales car showcase. After completion of payment of license fee and annual fee, the Director of Area Excise Office shall issue the substitution of license for establishment of sales car showcase in and hand over to the licensee.

##### In case of cancellation

The industrialist shall submit the application at the Area Excise Office for the place that is applied for use as sales car showcase, and submit license for sales car showcase. In case where there is substitution, the industrialist shall deliver the substitution of license and notify the number of cars available in sales car showcase before cancellation date at least 15 days. The excise official shall verify the application, inspect sales car showcase, and, inspect cars stored in sales car showcase (if any). After completion of inspection, the Director of Area Excise Office shall notify the industrialist for acknowledgement.

# Overview of Service Process



Total operating period for 3 working days

1. From receiving proper and complete documentary evidences of the application
2. Excluding the place inspection period



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

### Others

1. The industrialist that is licensed for sales car showcase shall publicly exhibit its license at the place easily seen at that sales car showcase.
2. The licensed industrialist shall comply with the Notification of the Excise Department on Rules and Conditions of Taking Car in Sales Car Showcase Out of Sales Car Showcase for Temporary Testing Benefit for Distribution and the Notification on Rules and Procedures of Tax Payment for Car Shown or Kept in Sales Car Showcase where Excise Payable Liability and VAT Payment Liability Concurrently Incur, dated 16 September 2017.



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	House Registration of Sales Car Showcase	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
In case of application for license					
1	Evidence showing the ownership of sales car showcase or letter of consent for use of the place			1	True copy certification signing
2	Evidence of the appointment letter of being an agent of the industrialist (if any)			1	True copy certification signing
In case of substitution of license					
1	The damaged license for establishment of sales car showcase or evidence of information issued by the officer	Royal Thai Police	1		
In case of cancellation					
1	In case where there is substitution of the license for sales car showcase, deliver the substitution of license.		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

### Fee

In case of application for license	
1	Fee of license for establishment of sales car showcase is 60,000 Baht per license (single payment)
2	Annual fee of license for 6,000 Baht per annum
In case of substitution of license	
1	Fee of license for substitution of license is half of fee of license per license but not over 100 Baht.

### Fee Payment Channel

Method	Place of Fee Payment	Service Period
In person	<div>  Area Excise Office           <div>  Area Excise Office Branch           </div> </div>	Monday – Friday 8.30 – 16.30







## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 03-03

Application Form for Establishing of Bonded Warehouse, Receiving a Substitution of License for Establishing Bonded Warehouse, Transferring of License for Establishing Bonded Warehouse, Closing Down Bonded Warehouse Business under Section 40, Section 43, Section 49, and Section 50 of the Excise Act B.E. 2560 (2017)

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area Excise  
Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant

##### In case of application for license or application for transfer of license

The ordinary person and juristic person of which the executive of the juristic person has never been revoked of license for establishment of bonded warehouse or revoke of license before the submission date of the application for license exceeding 3 years

##### In case of receiving the substitution of license

The ordinary person and juristic person that have been granted license for establishment of bonded warehouse, but the license for establishment of bonded warehouse is substantially damaged or lost

##### In case of application for cancellation due to business winding-up

The ordinary person and juristic person that have been granted for license for establishment of bonded warehouse will close down the business.

#### Nature of place used or constructed for use as establishment of bonded warehouse

1. It must be in accordance with layout plan submitted as the application support whereas there must be surrounding fence and secure and strong entrance door.
2. The Director-General may order to fix the submitted layout plan or to construct the office and accommodation for the excise official who performs its regular duty at the bonded warehouse.
3. Bonded warehouse must not be altered to be different from the licensed plan unless upon written permission of the Director-General.
4. Bonded warehouse must be maintained not to be damaged or changed from the permitted layout plan. If it is damaged or changed, the excise official of the locality where bonded warehouse is located must be notified for acknowledgement without delay, and fix or repair to be proper in accordance with the permitted layout plan within the time specified by the excise official.
5. Goods must be stored in the permitted bonded warehouse only.
6. Balance, scale, meter, and other amenities shall be supplied as many as necessary and appropriate for the goods stored in bonded warehouse.

#### Goods stored in bonded warehouse

The goods must have the following characteristics.

1. Goods that can be produced all the year, but distributed in large volume in some season.
2. Goods of which the volume of raw materials for production are large in some season
3. Expensive and slow distributed goods
4. Goods that must be stored based on production process for use as raw material or component in manufacture of the same types or kinds of goods.
5. Other goods determined by the Director-General in the notification.



## Procedures



#### In case of application for license for establishment of bonded warehouse or application for transfer of license

Submit the application for license, together supporting documentary evidence at the Area Excise Office where bonded warehouse is located.



#### In case of receiving the substitution of license which is substantially damaged or lost

Submit the application for permission, together with supporting documentary evidence at the Area Excise Office where the bonded warehouse is located within 15 days from the acknowledgement date of substantially damaged or lost



#### In case of application for closing down bonded warehouse

Submit the application for permission, together with supporting documentary evidence at the Area Excise Office where the bonded warehouse is located before business closing down date.

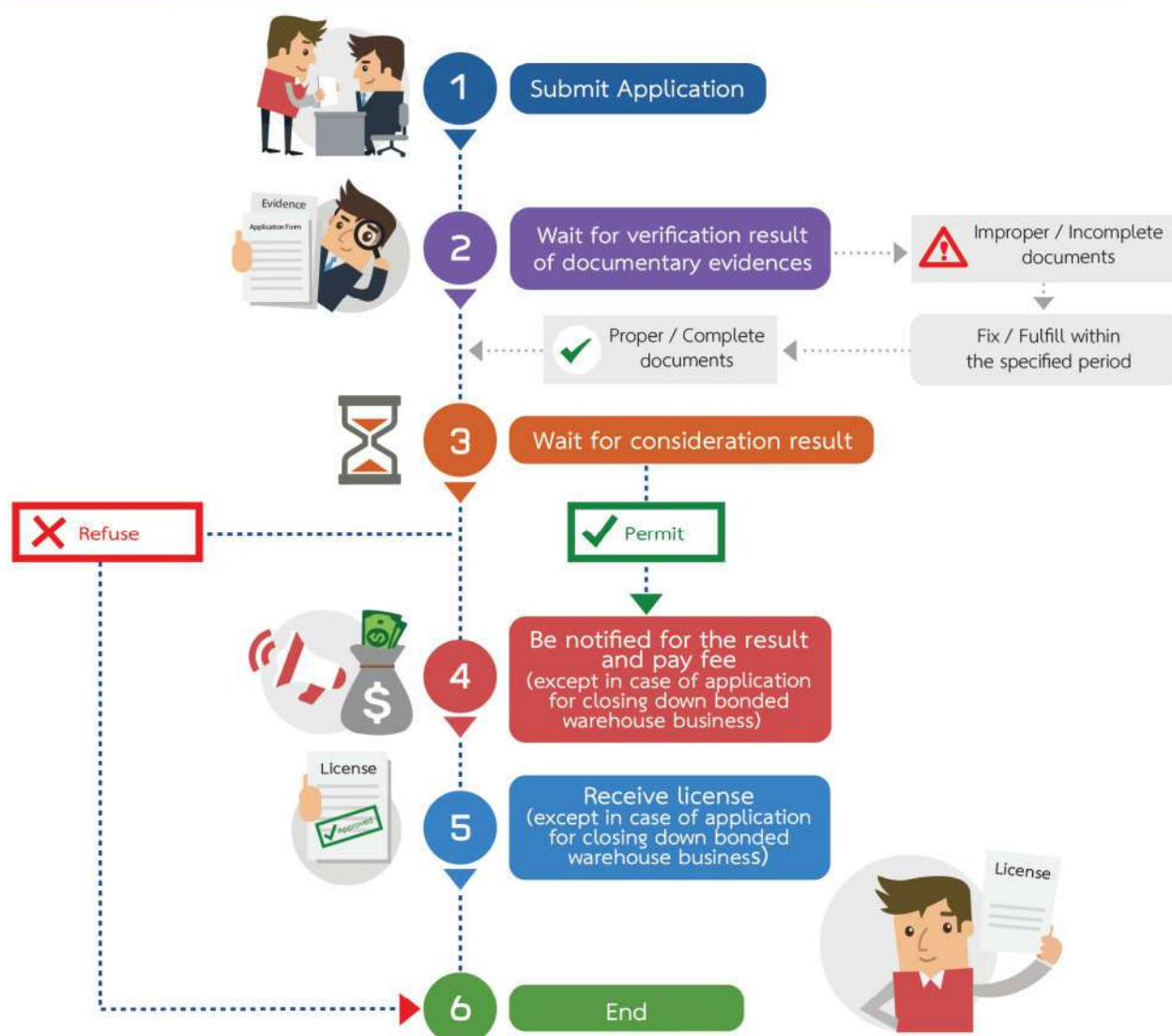
If it is deemed necessary to inspect the place where is applied for use as bonded warehouse, the appointment shall be made for entering to inspect the place. After the inspection is deemed to be proper and complete, the licensing will be considered and notified for acknowledgement of the applicant for license.

If the applicant is notified that license is granted, the applicant shall pay fee and receive license or substitution of license as the case may be (except in case of application for business closing down).





# Overview of Service Process



Total operating period for 3 working days  
 1. From receiving proper and complete documentary evidences of the application  
 2. Excluding the place inspection period



## Conditions

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

### In case of order for granting the permission and rejecting the permission

1. According to appeal in case where the Director-General rejects not to issue the license for establishing bonded warehouse, the applicant of license shall have the right to appeal in writing to the Minister within 30 days from the received date of the rejection notice. The Minister shall complete considering the appeal within 60 days from the received date of appeal.
2. The decision of the Minister shall be final.

3

### Others

In case where it appears that the owner of bonded warehouse violates the provisions of the Excise Tax Act B.E. 2560 (2017), Ministerial Regulation or rules, procedures and conditions determined by Director-General under this Act and such violation may cause serious damage, the Director-General shall have the power to revoke the license for establishing bonded warehouse. Such revocation shall be made in writing to the owner of that bonded warehouse at least 15 days in advance.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 Evidence of the ownership or eligible possessor of the place or building where bonded warehouse is located	Department of Lands, Ministry of Interior		1	True copy certification signing



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Brief map of bonded warehouse location on the transportation route distance between bonded warehouse and the the Area Excise Office Branch and the Area Excise Office		1		
2 List of goods requested for taking into bonded warehouse, and area and place where is the adjacent border with bonded warehouse, and layout plan of internal bonded warehouse area, storehouse, and in-out path of list of goods requested for taking into bonded warehouse		1		
3 Information evidence issued by the police officer	Royal Thai Police	1		In case of loss
4 List of goods requested for taking into bonded warehouse		1		
5 Inventory account in bonded warehouse		1		- In case of transfer - In case of business closing down



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

1 License for establishing bonded warehouse	- Fee of license for 60,000 Baht per license - Annual fee of license for 6,000 Baht per annum
2 Substitution of license	- Half of fee of that type of license but not more than 100 Baht per license
3 Transferring license	- Half of fee of that type of license per license

### Fee Payment Channels

Method	Place of Fee Payment	Service Period
In person	Area Excise Office	Monday – Friday 8.30 – 16.30







## Service Channels



Area Excise  
Office

or



Area Excise  
Office Branch

Monday – Friday 8.30 – 16.30

Download Details and Form at:



## Form

PS. 03-09

Application Form for Payment Excise Tax in Case of Car Modification under Section 29 of the Excise Act B.E. 2560 (2017)

## Application Form at:



Area Excise  
Office

or



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules



#### Definition

“Modification” means any performance on a pick up car or any thing which item prescribed in the Ministerial Regulations deemed to be a personal car or a transport car with no more than 10 seats by a person that is not an automobile industry operator (definition under Section 4 of Excise Act B.E. 2560 (2017)).



#### Qualification

“Modifier” means the person who engages or causes another person to perform the modification (definition under Section 4 of the Excise Act B.E. 2560 (2017)). The industrial who pick-up truck which is modified to be personal car must have specification of car as prescribed in the notification of the Excise Department on Determination of Rules, Conditions and Specification of Passenger Car Manufacture from Pick-Up Truck or Chassis with Windshield of Pick-Up Truck or Modified from Pick-Up Truck dated 16 September 2017.

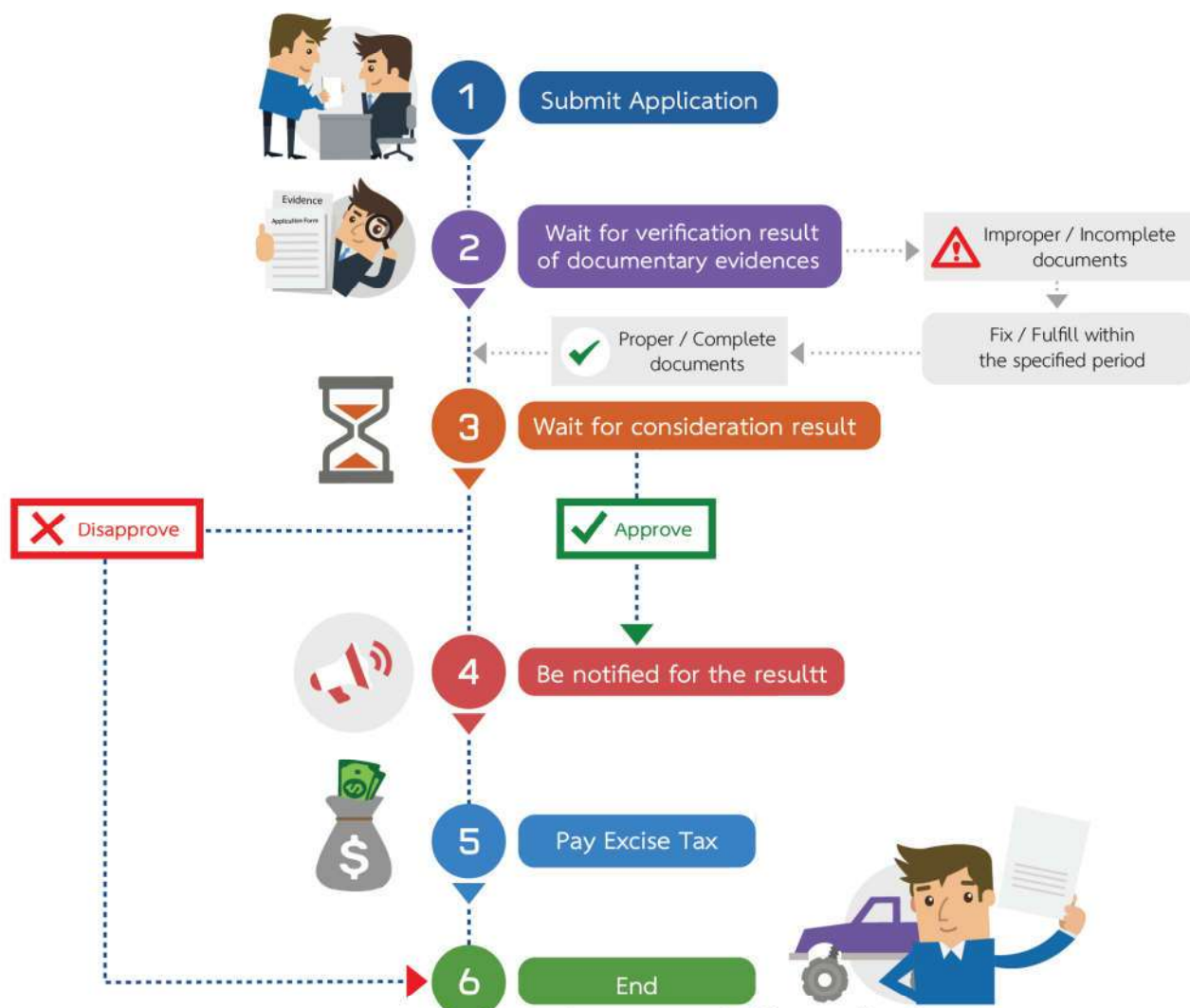


### Procedures

The modifier of car shall submit Application Form for Payment Excise Tax in Form PS.03-09, together with documentary evidences of the Application, and pay excise tax within the 15th of the following month of the end of modification to the excise official at the Area Excise Office Branch or Area Excise Office of the area where cars are modified or modifiers' domicile



# Overview of Service Process



Total operating period for a working day

1. From receiving proper and complete documentary evidences of the application
2. In case of car modification in accordance with the Notification of the Department
3. In case of car modification not in accordance with the Notification of the Department, additionally count for another 15 working days

## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

### Others

1. Modification value must not be below the criteria of modification expense and material and equipment cost as prescribed in the Notification of the Director-General (Notification of the Excise Department on Determination of Minimum Criteria for Modification Expense and Material and Equipment Cost under Section 29 paragraph 2, dated 16 September 2017).
2. Pick-up truck which is modified to be personal car must have specification of car as prescribed in the Notification of the Director-General (Notification of the Excise Department on Determination of Rules, Conditions and Specifications of Passenger Car Manufactured from Pick-Up Truck or Chassis with Windshield of Pick-Up Truck or Modified from Pick-Up Truck, dated 16 September 2017).
3. Industrial who pick-up truck which is modified to be personal car must have specification of car as prescribed in the Notification of the Director-General (Notification of the Excise Department on Determination of Rules, Conditions and Specifications of Passenger Car Manufactured from Pick-Up Truck or Chassis with Windshield of Pick-Up Truck or Modified from Pick-Up Truck, dated 16 September 2017).



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Car Registration Manual (in case of modification of car registered by the Ministry of Transport)	Department of Land Transport, Ministry of Transport		1	Particular duty for recording list of car details
2 Photograph of Car Requested for Excise Payment			1	
3 Receipt of Car Purchasing Cost (if any)			1	
4 Receipt of Modification Cost (Engine No., Chassis No., and modified car feature must be clearly specified)			1	
5 Delivery Order of the Manufacturing Company or Delivery Order of the Dealership Company (if any)			1	
6 Hire-Purchase Contract (in case of hire-purchase car)			1	



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



### Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office

or



Area Excise Office Branch

Monday – Friday 8.30 – 16.30

Download Details and Form at:



## Form

PS. 03-10

Application Form for Payment Excise Tax within the 15th of the following month in which such goods are taken from factory or bonded warehouse under Section 58 paragraph 2 of the Excise Act B.E. 2560 (2017)

### Application Form at:



The Excise Department



Regional Excise Office



Area Excise Office



Area Excise Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Property of Goods

Goods that can be applied for payment excise tax approval with the 15th of the following month in which such goods are taken from factory or bonded warehouse with securities are as follows.

1. Petroleum and petroleum products
2. Beverage produced by the beverage factory of which meter system and remote communication computer system of the Excise Department are installed, or certified by the Excise Department as prescribed by the rules of the Director-General
3. Beverage in category of fruit juice and vegetable juice
4. Concentrated leavening used with a machine to manufacture instant beverage to be sold to consumers at retail site
5. Electronic appliances in category of electronic lamp and chandelier
6. Glass and glassware
7. Automobile
8. Boat
9. Perfume and cosmetic
10. Carpet and other floor covering textile
11. Motorcycle
12. Marble and granite
13. Battery
14. Fermented liquor produced from liquor factory of which meter system and remote communication computer system of the Excise Department are installed, or certified by the Excise Department as prescribed by the rules of the Director-General
15. Products used as beverages with powder and flake attribute or concentrated beverage containing Products used as beverages in powder and flake attribute or soluble concentrated beverage containing sugar mixture, but excluding dietary supplement and powdered milk product under food laws

#### Specified Period

a year from the approval date of which Area Excise Office

### Procedures

The industrialist shall submit the application for approval to the Area Excise Office at the Area Excise Office where the factory or bonded warehouse is located. After the excise official inspects and deems proper and complete, the said application shall be forwarded to the Director of Area Excise Office where the order is approved.

#### Determination of Excise Guarantee Limit

- Excise guarantee limit by 10% of average excise amount in the past 6 months period

Goods	Not exceeding
1. Petroleum and petroleum products	1,000,000 Baht
2. Beverage produced by the beverage factory of which meter system and remote communication computer system of the Excise Department are installed, certified by the Excise Department as prescribed by the rules of the Director-General	
3. Beverage in category of fruit juice and vegetable juice	
4. Concentrated leavening particularly used with the machine to manufacture instant beverage to be sold to the consumers at retail site	
5. Products used as beverages in powder and flake attribute or soluble concentrated beverage containing sugar mixture, but excluding dietary supplement and powdered milk product under food laws	
6. Automobile	
7. Fermented liquor produced from liquor factory of which meter system and remote communication computer system of the Excise Department are installed, certified by the Excise Department as prescribed by the rules of the Director-General	200,000 Baht
8. Boat	
9. Motorcycle	100,000 Baht
10. Electronic appliances in category of electronic lamp and chandelier	
11. Glass and glassware	10,000 Baht
12. Perfume and cosmetic	
13. Carpet and other wool made floor covering textile	
14. Battery	
15. Marble and granite	

- In case where the goods have never been taken from factory or bonded warehouse within the past 6 months period

The excise official can determine the guarantee limit as appropriate and re-determine the guarantee limit after goods are taken from factory or bonded warehouse for 6 complete months.

#### Securities

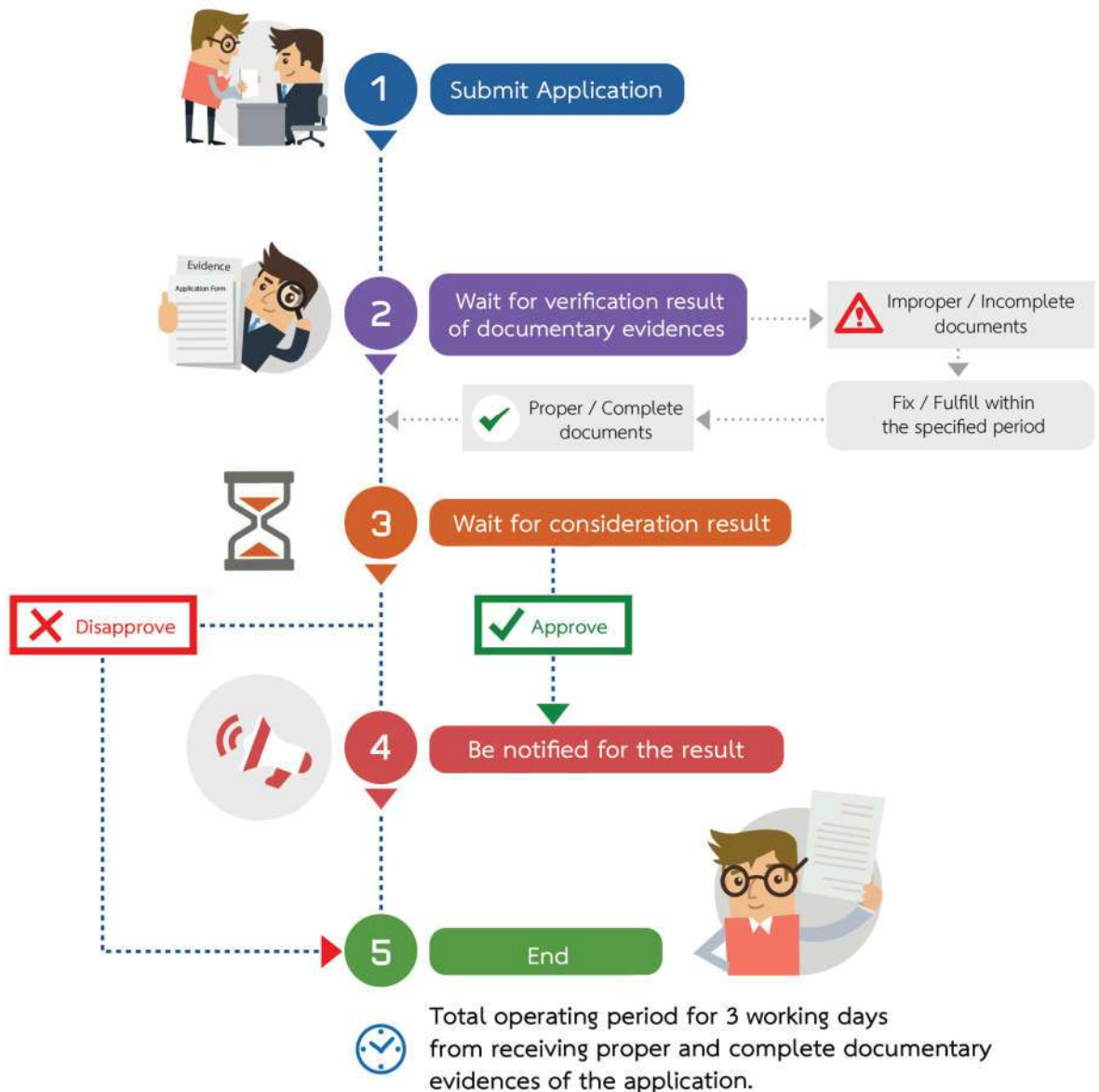
The industrialist that desires to submit excise filing form and pay excise tax within the 15th of the following month in which such goods are taken from factory or bonded warehouse with securities as follows

1. Cash
2. Government Bond
3. Government Organizational Bond of the Director-General
4. Bank Guarantee
5. Title Deed
6. Deposit of Security or Other Security under consent





# Overview of Service Process



## Conditions

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

### Others

In case where the Director of Area Excise Office orders for permission, the applicant shall be notified to receive license within 30 days from the notified date. If the license is not received within the specified period, it shall be deemed that the applicant waives the right to be the licensee.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

No required document



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
<ol style="list-style-type: none"> <li>Evidences for depositing securities such as cash, government bond, government organizational bond, bank guarantee, land title deed, and depositing security or other security approved by the Director-General</li> </ol>		1		



### Identification Documents for Authorizing Other Persons in Representation

No required document



## Fee and Fee Payment Channels

No fee



# Excise Tax Return, Exemption and Abatement

23 Procedures

Task No. 9 – 31



## Service Channels



Area Excise Office



Area Excise Office Branch

Monday – Friday 8.30 – 16.30



Thailand Post Service on schedule of office hours at any Post Office Service in each area



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 05-02  
PS. 05-03

1. Form for List of Raw materials or Component Parts for Production of Goods of Excise Abatement under Section 105 of the Excise Act B.E. 2560 (2017)
2. Application Form for Excise Tax Abatement for Raw Materials or Component Parts for Production of Goods under Section 105 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise Department



Regional Excise Office



Area Excise Office



Area Excise Office Branch

## Rules, Procedures and Conditions for Application Submission

### Rules

#### Goods that the industrialist has right to apply for excise abatement

Goods that the industrialist has right to apply for excise abatement are as follows.

- |                                     |                          |
|-------------------------------------|--------------------------|
| 1. Petroleum and Petroleum Products | 5. Motorcycle            |
| 2. Beverage                         | 6. Perfume and Cosmetics |
| 3. Battery                          | 7. Liquor                |
| 4. Automobile                       | 8. Tobacco               |



### Procedures

- 1 The industrialist shall submit Form for List of Raw Materials or Component Parts for Production of Goods under Form PS. 05-02 at the Area Excise Office where the factory is located or via internet network system at Excise Department's website <http://excise.go.th> or Thailand Post service point for the industrialist that produces goods in types of Petroleum and Petroleum Products, samples of raw materials or component parts for production and manufactured goods shall be delivered for inspection and analysis of the Excise Department before considering the approval.
- 2 The industrialist that desires to change production process, mixture content, quantity of raw materials or component parts for production of goods notified under Clause 1, shall submit Form for List of Raw Materials or Component Parts for Production of Excise Abatement Applied Goods under Form PS. 05-2 at the Area Excise Office where the factory is located or via internet network system at Excise Department's website <http://excise.go.th> or other means approved by the Chief of Area Excise Office before every change. If the industrialist that produces goods in type of Petroleum and Petroleum Products desires to change production process, mixture content, quantity of raw materials or component parts for production of goods, the samples of raw materials or component parts for production and manufactured goods shall be delivered to the Excise Department for inspection and analysis before every change.
- 3 After verification on documents under form for list of raw materials or component parts for production of goods of excise tax abatement, Bill of Materials shall be approved for the industrialist to apply for excise abatement
- 4 The industrialist shall submit Application for Excise Abatement for Raw Materials or Component Parts for Production of Goods under Form PS. 05-03, and also submit Excise Filing Form under Form PS. 03-07 and excise payment evidence of raw materials imported as component parts for production.
- 5 In case where the paid amount of excise for raw materials or component parts used for production of excise tax abated goods is more than the payable amount of excise, the industrialist shall claim for excessive excise amount from the payable amount of excise. The industrialist shall specify in Application Form for excise abatement for raw materials or component for production of goods under form PS. 05-03 attached with the application.

#### Raw materials or component parts for production of excise abatement applied goods

They must be raw materials or component parts in quantity used for production of goods and applied for excise payment and must be the part which has never been permitted for excise abatement before.

#### Excise abatement

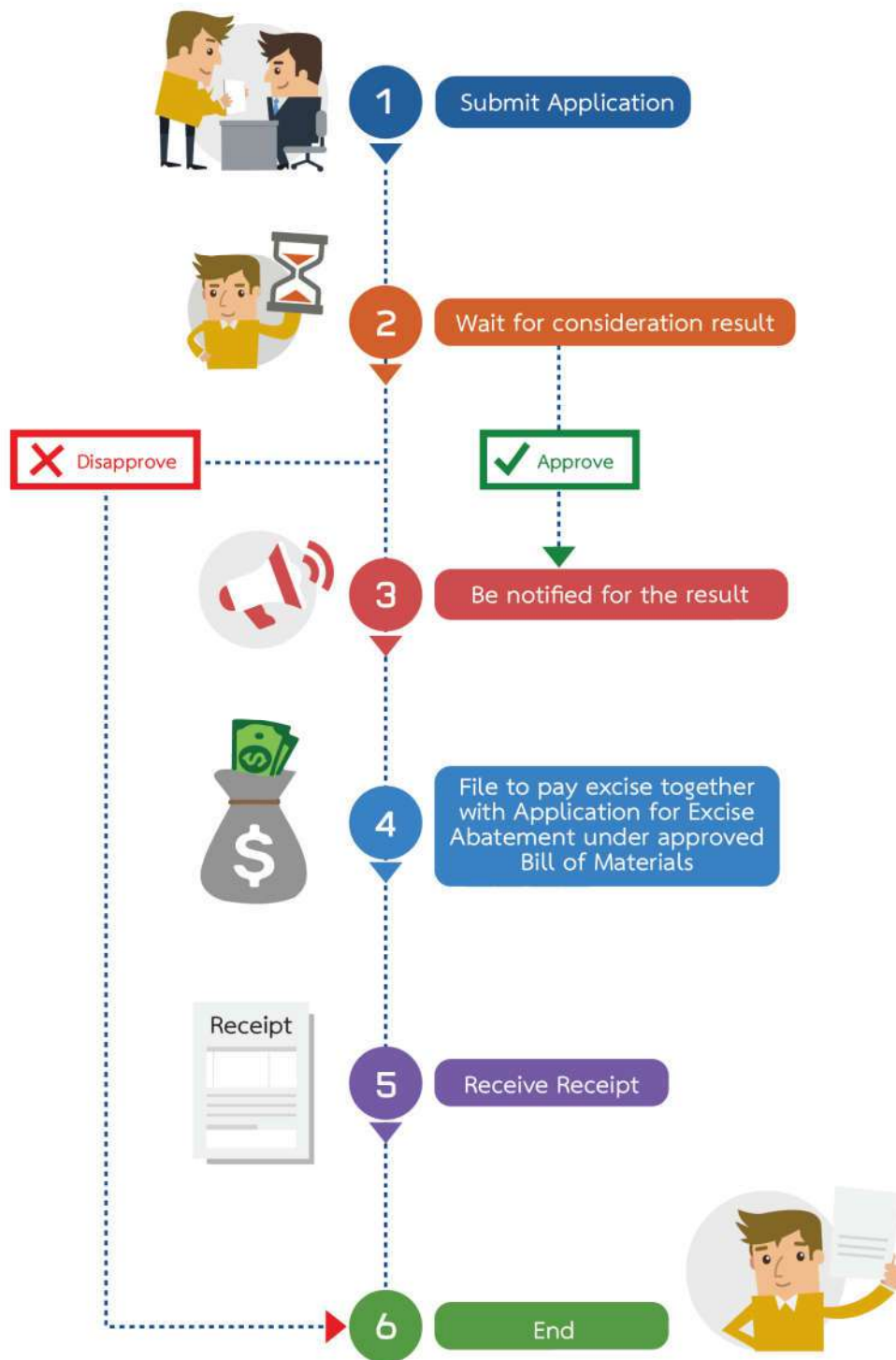
- The amount of excise paid for goods used as raw materials or component parts for production shall be set off from the payable amount of excise for such produced goods, and the setting amount shall be equal to the paid amount of excise.
- In case of the amount of excise paid for raw materials or component parts used for production of goods which are abated more than the payable amount of excise, the industrialist shall claim for excise return in the excessive amount from the payable amount of that excise.

#### Approval of excise abatement

It is effective from the submission date of Application for abatement onwards.



## Overview of Service Process



Total operating period for 3 working days



1. From receiving proper and complete documentary evidences of the application
2. Excluding property inspection and analysis period



### Conditions

No

## List of Documentary Evidences



Identification Documents issued by Government Agencies

No required document.



Other Documents

No required document.



Identification Documents for Authorizing Other Persons in Representation

No required document.



Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

OR



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 05-01 PS. 05-01 (A)

1. Application form for excise tax exemption or return under section 103 of the Excise Act B.E. 2560 (2017)
2. Application form for excise tax exemption or return for goods in excise tariff rate in category 16.9 (1) under section 103 of the Excise Act B.E. 2560 (2017)

Application Form at:



Area  
Excise Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the person who has right to request for excise tax exemption or return



- 1 Industrialist
- 2 The person who purchases or receives goods manufactured in the Kingdom from industrialist for exporting from the Kingdom or taking into free zone under consent of the said industrialist.
- 3 Other persons (apart from 1. and 2.) who export goods to outside the Kingdom or take into the free zone, can have the right to request for excise tax return.

Nature of goods that are entitled to request for excise tax exemption or return



- 1 Goods that the person who has the right to request for excise tax exemption or return exported to outside the Kingdom or taken into the free zone.
- 2 They are not goods that are announced by the Minister under approval of the Cabinet by virtue under Section 109.
- 3 Goods which have not yet been used or consumed.

Warehouse



Warehouse approved by the Director of the Area Excise Office for using in maintaining goods which is exempted for excise, and also warehouse used for maintaining goods which has already paid for excise of the exporter or industrialist or importer that intends to return for excise tax.



### Procedures



- 1 Submit the application for excise tax exemption or return, together with documents and evidences, to the Area Excise Office where the factory or bonded warehouse or warehouse as the case may be, or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department. The following shall be observed.

1.1 In case of request for excise tax exemption, submit the application under Form PS. 05-01 or PS. 05-01 (A) for the goods in Category 16.90 (1) before taking goods from the factory or bonded warehouse.

1.2 In case of request for tax return, submit the application under Form PS. 05-01 or PS. 05-01 (A) for the goods in Category 16.90 (1) before taking of the excise tax-paid goods from the warehouse.



- 2 In case of request for excise tax return, if the said goods are the goods which have already been paid for excise using excise stamp, the exporter shall remove and peel excise stamp under control of the area excise official where the factory or bonded warehouse is located.



- 3 In case of exporting liquor and oil product or distilled liquor in type of Sam Tap Liquor from the Kingdom or taking into the free zone, the importer shall notify the area excise official in the area where the factory or bonded warehouse or warehouse is located as the case may be to inspect type and quantity taken from the said factory or bonded warehouse.



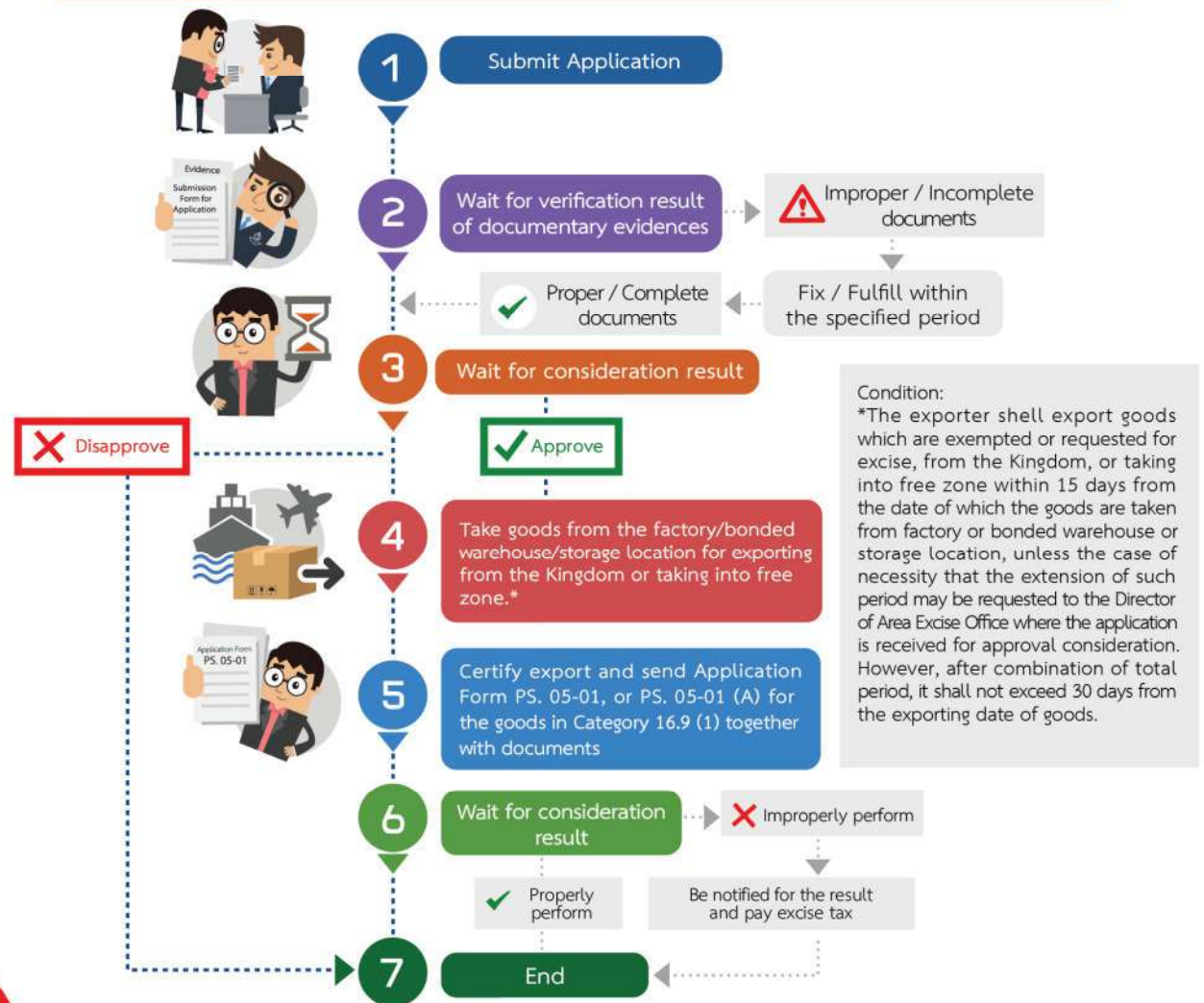
- 4 Keep evidences and reports as prescribed by the announcement at the factory, bonded warehouse or business office of the exporter for not less than 5 years from the date of which the goods are exported from the Kingdom or taken into free zone, and must allow the excise officer to enter for verification of goods, and relevant accounts, evidences and documents all the time.



- 5 Prepare monthly report for excise tax exemption or return in the form prescribed by the Excise Department, and report to the Director of Area Excise Office at the Area Excise Office where the application is received within the 15th of the following month, or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department, or by other means approved by the Director of the Area Excise Office.



# Overview of Service Process



## Conditions



Total operating period for 15 working days from receiving proper and complete documentary evidences of the application.

### Verification of Details in the Application, Documents and Evidences

- 1 If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.
- 2 In case of exporting the goods from the Kingdom, "FOR EXPORT ONLY" or "FOR EXPORT" or any mark shall be visibly sealed or marked on the goods or container of the goods unless otherwise ordered by the Director of Area Excise Office.
- 3 In case of exporting diesel from the Kingdom, or taking into free zone, add Marker before taking of diesel from the factory, bonded warehouse, or storage location, as the case may be in the rule prescribed by the Director-General.
- 4 The goods which are exempted for excise or requested for excise tax return, shall pass customs formality under law on customs before exporting from the Kingdom or taking into free zone. In case of oil goods and oil product or distilled liquor in type of Sam Tap Liquor, the exporter shall notify the excise officer of the area at the customs, or custom Office where customs formality is carried out to inspect type and quantity of goods exported from the Kingdom or taken into free zone every time.
- 5 The exporter shall export goods which are exempted for excise tax or requested for excise tax return, from the Kingdom or take the said goods into free zone within 15 days from the date of which the goods are taken from the factory, or bonded warehouse, or storage location, as the case may be. Unless the case of necessity, the exporter may request to extend such period with the Director of Area Excise Office where application is received for approval consideration. However, after combination of total period, it shall not exceed 30 days from the date of which the goods are taken from the factory, bonded warehouse, or storage location, as the case may be.





## Conditions

6 The exporter shall send Form PS. 05-01 or PS. 05-01 (A) for the goods in Category 16.90 (1) that has already certified for exporting goods from the Kingdom or taking into free zone, together with documentary evidence of Invoice to the Director of Area Excise Office at Area Excise Office where the application is received; or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department within 60 days from the date of which the goods are exported from the Kingdom or taken into free zone. Unless the case of necessity, the exporter may request to extend such period with the Director of Area Excise Office where the application is received for approval consideration. However, after combination of total period, it shall not exceed one 120 days from the date of which the goods are exported from the Kingdom or taken into free zone.

7 According to the request of tax return, the exporter shall export the goods from the Kingdom or take them into free zone within a year from excise payment date for those goods. If the exporter fails to export goods from the Kingdom, or take into free zone within specified period, or violates not to perform as prescribed by the Excise Department, it shall be deemed that the exporter abandons the application and has no right to claim for excise tax return for the goods under that application.

8 In case where the goods which are exempted for excise tax (excluding oil goods and oil product or distilled liquor in type of Sam Tap Liquor), and if it is apparent that the goods which are exported from the Kingdom or taken into free zone, are lost or missing in number from tax exemption, it shall be deemed that the goods which are lost or missing in number is not excise tax. The industrialist has duty to pay excise tax for goods based on type and quantity which are lost or missing in number in excise tax rate applicable on the date of which tax payment liability incurs, unless it is proven that such goods are lost or missing in number due to force majeure or natural event, or missing in number since the goods are not taken from the factory, or bonded warehouse, or storage location, as the case may be.

9 In case where the exported goods are oil goods and oil product or distilled liquor in type of Sam Tap Liquor, and if they are lost or missing in number exceeding 0.5% of the number exempted for excise tax, it shall be deemed that the goods which are lost or missing in number are not exempted for excise tax. The industrialist shall have duty to pay excise tax for the goods based on types and quantity which are lost or missing in number in excise rate applicable on the date of excise payment liability incurs, unless it is proven that such goods are lost or missing in number due to force majeure or natural event, or are missing in number since the goods are not taken from the factory, or bonded warehouse, or warehouse, as the case may be.



## List of Documentary Evidences



### Identification Documents issued by the Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Invoice or Bill of Lading or Airway Bill			1	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee







## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-01/1 PS. 05-01/1(A)  
PS. 05-01/2 PS. 05-01/2(A)

1. Application Form for Excise tax Exemption for Exporting Goods to Outside the Kingdom or Taking into Free Zone and for Oil and Fuel Filled in the Vessel to Abroad under Section 103 and Section 107 (4) of the Excise Act B.E. 2560 (2017)
2. Application Form for Inventory of Tax Exempted Goods Keeping in Warehouse under Section 103 and Section 107 (4) of the Excise Act B.E. 2560 (2017)
3. Application Form for Excise tax Exemption for Exporting Goods to outside the Kingdom or Taking into Free Zone to be Maintained in Warehouse of Exporting for Goods in Excise Tariff Rate Type 16.90 (1) under Section 103 and Section 107 (4) of the Excise Act B.E. 2560 (2017)
4. Application Form for Inventory of Tax Exempted Goods Keeping in Warehouse for Exporting in Excise Tariff Rate Type 16.90 (1) under Section 103 and Section 107 (4) of the Excise Act B.E. 2560 (2017)

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



### Rules



**Nature of goods that have right to request for excise tax exemption or return**

1. It is the goods of which the entitled person for applying excise tax exemption or excise tax return shall be the exporter of goods to outside the Kingdom or the person that takes goods into free zone.
2. It is not the goods announced by the Minister under approval of the Cabinet by virtue under Section 109.
3. Goods which have not yet used or consumed.
4. Oil and Fuel used in filling in vessel over 500 ton gross for travelling abroad.

**Qualification of the person who has right to request for excise tax exemption**

1. The industrialist under excise law.
2. The buyer or receiver of goods manufactured in the Kingdom from the industrialist for exporting to outside the Kingdom or taking into free zone under consent of the said industrialist



### Storehouse

Storehouse approved by the Director of Area Excise Office for use to store excise-exempted goods



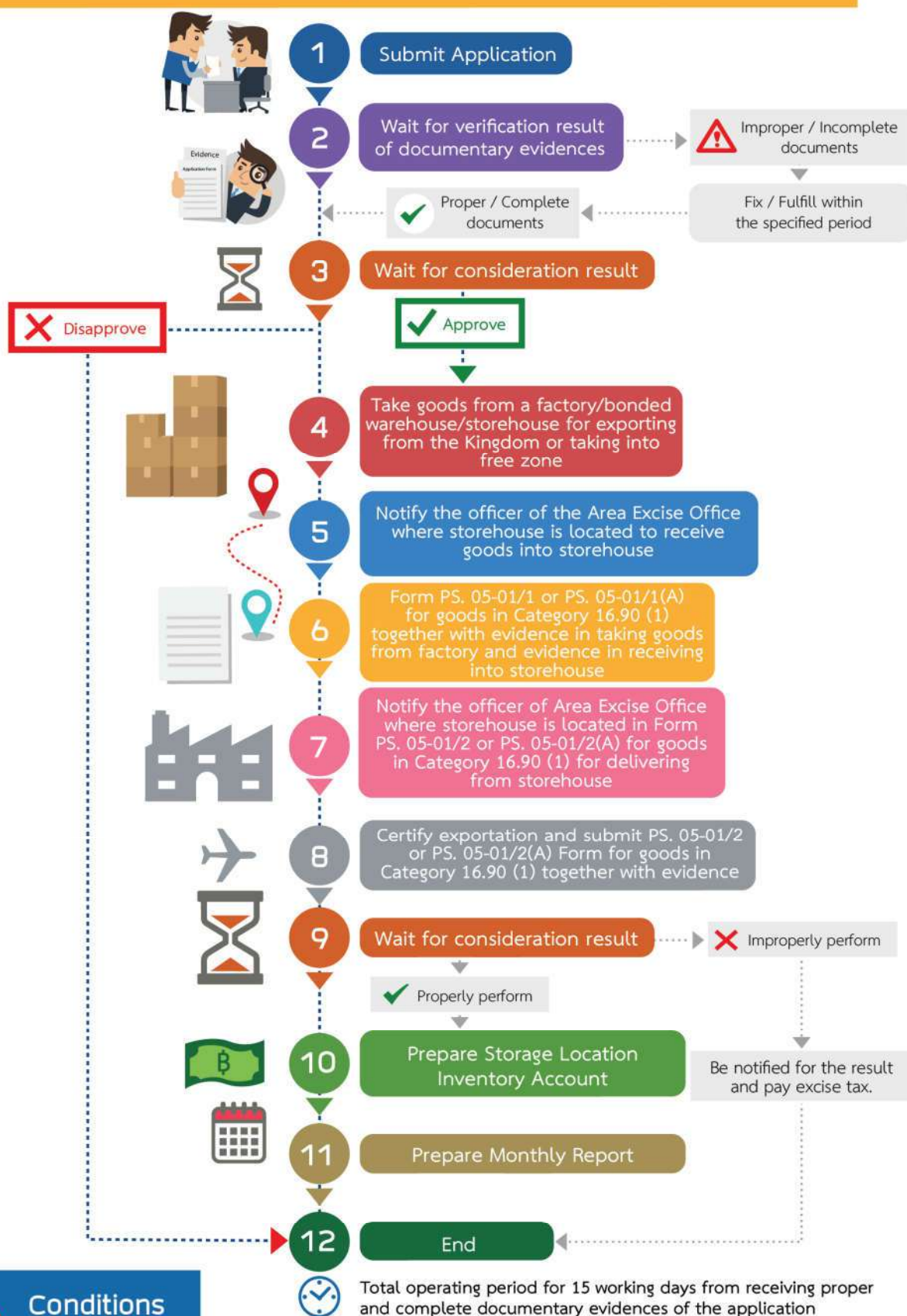
### Procedures

1. Before taking excise tax exempted goods for storage Submit, submit to The Director of Area Excise Office where storehouse is located (under Storehouse Approval Application Manual) Application Form for Storehouse Approval together with documentary evidence for use as storage of excise-exempted goods to wait for exporting to outside the Kingdom or taking into free zone or to wait for filling in vessel over 500 ton gross for travelling abroad
2. In case of intention to take goods from a factory or bonded warehouse to be stored at warehouse, submit Application Form for Excise tax Exemption PS.05-01/1 or PS.05-01/1(A) before taking goods from that factory or bonded warehouse, to the Director of Area Excise Office at the Area Excise Office in the area where the factory or bonded warehouse is located as the case may be, or other means approved by the Director of Area Excise Office.
3. At the time of receipt or withdrawal of excise tax exempted goods into or from storehouse, submit Storehouse Inventory Notification Form in Form PS. 05-01/2 or PS.05-01/2(A) before receipt or withdrawal, to the Director of Area Excise Office where storehouse is located or other means approved by the Director of Area Excise Office.
4. In case of exportation of oil and fuel or distilled liquor in type of Sam Tap Liquor to outside the Kingdom or taking into free zone, the exporter shall notify the area excise officer in the area where the factory or bonded warehouse or storehouse is located as the case may be to inspect type and quantity taken from the said factory or bonded warehouse.
5. Keep evidences and reports as prescribed by the announcement at storehouse or business office of the exporter for not less than 5 years from the date of which the goods are exported to outside the Kingdom or taken into free zone, and allow the excise officer to enter for verification of goods, and relevant accounts, evidences and documents all the time.
6. Prepare monthly report for excise tax exemption or return in the form prescribed by Excise Department, and report to the Director of Area Excise Office at Area Excise Office where the application is received within the 15th of the following month, or by other means approved by the Director of Area Excise Office.





# Overview of Service Process



## Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



- 2 The industrialist and the exporter shall submit PS. 05-01/1 or PS. 05-01/1(A) which is certified for receiving goods for storage in storage location together with evidence in taking goods from factory or bonded warehouse, and evidence in receiving goods for storage in storage location, to the Director of Area Excise Office at Excise Office that has received Application, or submit via the Excise Department's website [www.excise.go.th](http://www.excise.go.th) or by other means approved by the Director of Area Excise Office within 60 days from the date of which goods are taken from factory or bonded warehouse as the case may be. Unless in case of necessity, such period may be requested for extension with the Director of Area Excise Office where application is received for approval consideration. However, after combination of total period, it shall not exceed 120 days from the date of which goods are taken from factory or bonded warehouse as the case may be.
- 3 In case of exporting the goods to outside the Kingdom, "FOR EXPORT ONLY" or "FOR EXPORT" seal or mark or any mark shall be visibly affixed on the goods or container of the goods unless otherwise ordered by the Director of Area Excise Office.
- 4 In case of exporting diesel from the Kingdom, or taking into free zone, or filling in vessel over 500 ton gross for travelling abroad, add Marker before taking of diesel from storage location in accordance with rule prescribed by the Director-General.
- 5 The excise tax exempted goods shall pass customs formality under law on customs before exporting to outside the Kingdom or taking into free zone. In case of oil and fuel or distilled liquor in type of Sam Tap Liquor, the exporter shall notify the excise officer of the area at the customs, or Customs Office where customs formality is carried out to inspect type and quantity of goods exported to outside the Kingdom or taken into free zone every time.
- 6 The exporter shall export the excise tax exempted goods in Form PS. 05-01/2 or PS. 05-01/2(A) from the Kingdom or take the said goods into free zone within 15 days from the date of which the goods are taken from storage location. Unless the case of necessary cause, the exporter may request to extend such period with the Director of Area Excise Office where excise tax exemption is approved. However, after combination of total period, it shall not exceed 30 days from the date of which the goods are taken from the said storage location.
- 7 The exporter shall submit PS. 05-01/2 or PS. 05-01/2(A) which is certified for exporting goods from the Kingdom, or taking into free zone, together with documentary evidence and invoice, to the Director of Area Excise Office at Excise Office where excise tax exemption is approved, or by other means approved by the Director of Area Excise Office within 60 days from the date of which goods are exported from the Kingdom or taken into free zone. Unless in case of necessity, the exporter may request to extend such period with the Director of Area Excise Office where application is received for approval consideration. However, after combination of total period, it shall not exceed 120 days from the date of which goods are exported to outside the Kingdom or taken into free zone.
- 8 The industrialist shall submit PS. 05-01/2 or PS. 05-01/2(A) which is certified for receiving oil and fuel for filling vessel with size of over than 500 gross tonnage which has already been released by the customs officer to abroad, together with documents or evidence relating to filling oil and fuel, to the Direction of Area Excise Office at Excise Office where excise tax exemption is approved, or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department or by other means approved by the Direction of Area Excise Office within 60 days from the date of which the customs officer has already released such vessel to abroad. Unless in case of necessity, the industrialist may request to extend such period with the Direction of Area Excise Office where application has been received for approval consideration. However, after combination of total period, it shall not exceed 120 days from the date of which goods are exported to outside the Kingdom or taken into free zone.
- 9 The exporter shall export the excise tax exempted goods in Form PS. 05-01/1 or PS. 05-01/1(A) from the Kingdom or take the said goods into free zone within 6 months from the date of which the goods are taken from the factory, or bonded warehouse. Unless the case of necessary cause, the exporter may request to extend such period with the Director of Area Excise Office where excise exemption is approved. However, after combination of total period, it shall not exceed one year from the date of which the goods are taken from the factory or bonded warehouse.
- 10 The industrialist and exporter shall prepare inventory accounts for excise tax exempted goods at storage location in form prescribed by the Excise Department and kept at warehouse so that for verification of the excise officer all the time.
- 11 In case of excise tax exempted goods (excluding oil and fuel or distilled liquor in type of Sam Tap Liquor), if it is apparent that the said goods are lost or missing in number from excise tax exemption, it shall be deemed that the goods which are lost or missing in number are not exempted for excise. The industrialist has duty to pay excise for goods based on type and quantity which are lost or missing in number in excise rate applicable on the date of which excise tax payment liability incurs, unless it is proven that such goods are lost or missing in number due to force majeure or natural event, or missing in number since the goods are not taken from storage location.
- 12 In case of oil and fuel or distilled liquor in type of Sam Tap Liquor, if the said goods are lost or missing in number exceeding 0.5% of excise tax exempted quantity, it shall be deemed that the goods which are lost or missing in number are not exempted for excise. The industrialist has duty to pay excise for goods based on type and quantity which are lost or missing in number in excise tax rate applicable on the date of which excise tax payment liability incurs, unless it is proven that such goods are lost or missing in number due to force majeure or natural event, or missing in number since the goods are not taken from storage location.
- 13 In case where the applicant is notified for order of excise tax exemption revocation, the applicant can appeal within specified period.
- 14 In case where excise tax exemption is revoked, the exporter must pay excise in excise tax rate specified by law.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Invoice or Bill of Lading or Airway Bill		1		True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 05-04

Application from for Excise tax Exemption for Goods to be Used as Raw Material or Component Parts in Production of Goods under Section 106

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the applicant with right to apply for excise tax exemption

- 1 Industrialist
- 2 Importer

Goods without right to apply for excise tax exemption

- 1 Oil and Fuel used for production of oil or Fuel by addition of additives
- 2 Ethanol type distilled liquor used as raw material or component parts for fuel production

Nature of goods with right to apply for excise tax exemption

Goods used as raw material or component parts for production of goods of the same or another kind or sort which is excised or for exportation with the following characteristics.

1. Not be goods produced from raw material or component parts of the excise exempted goods.
2. Be goods used as raw material or component parts for production of goods which are excised.



### Procedures

#### (Origin) Industrialist

- 1 The industrialist that desires to apply for excise tax exemption shall submit 2 sets of Application for Excise tax Exemption in Form PS. 05-04 for goods used as raw material or component parts for production of goods, together with evidence to the Director of Area Excise Office at the Area Excise Office where the factory is located or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department.
- 2 The importer that desires to apply for excise tax exemption shall submit 2 sets of Application for Excise tax Exemption in Form PS. 05-04 for goods used as raw material or component parts for production of goods, together with evidence to the Area Excise Office of the locality where is the location of the Customs Office or Customhouse that importation is carried out, or Customhouse that cargo inspection and release formality is executed.

#### (Destination) Industrialist

- 1 The destination industrialist shall submit production formula or production process to the Area Excise Office where the factory is located or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department for use as consideration support on submission of the application of the origin industrialist.
- 2 Before taking excise tax exempted goods into factory, notify the excise officer in Form PS. 05-04 which is the same issue used with transportation of goods together with evidence at the Area Excise Office where the factory is located or via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department. After the officer verifies properness and signs for verification in Form PS. 05-04, duplicate such Form to the Director of Area Excise Office where excise tax exemption is approved, and the Director of Area Excise Office where the factory is located for acknowledgement.

- 3 Before taking goods from the factory or before transportation of goods from customs custody, notify the excise officer of the Area Excise Office where is the location of the factory, or the area where is the location of the Customs Office or Customhouse that importation is carried out, or Customhouse that cargo inspection and release formality is executed as the case may be for verification of properness of cargo or the documents evidence; and use Form PS. 05-04 to attach with transported cargo.

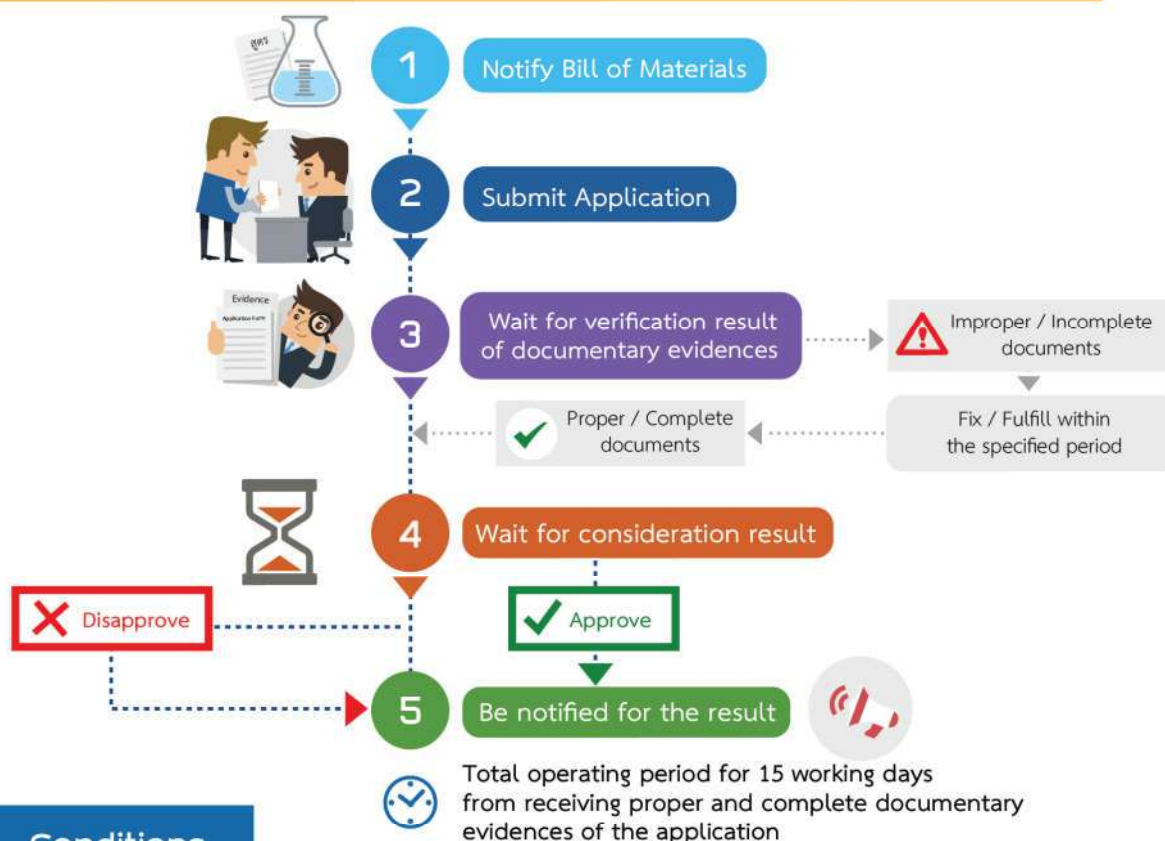
- 3 The details for use of excise tax exempted goods used for raw material or component parts for production of goods in Form for Report of Excise tax Exemption Applied Goods, prescribed by the Excise Department, shall be notified together with submission of excise filing form and payment of excise or in case of exportation from the Kingdom or into free zone, submit excise filing form and apply for excise tax exemption or excise tax return.

- 4 Prepare Daily Accounts in Form PS. 05-04/1 and Monthly Financial Statements for Transactions of Excise tax Exempted Goods in Form PS. 05-04/2; and submit such Monthly Financial Statements to the Director of Area Excise Office where the factory is located within the 15th of the following month that the excise tax exempted goods are used as raw material or component parts for production of goods, and duplicate to deliver to the Area Excise Office where excise tax exemption is approved, or via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department.





# Overview of Service Process



## Conditions

1

### Before submission of application for excise tax exemption

The industrialist terminal shall inform production formula or production process for goods used as raw material or component parts for production of goods, with the Director of Area Excise Office at the Area Excise Office where the factory is located or via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department for use as support of the consideration on submission of the application of the (origin) industrialist.

2

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

3

### After approval order

The excise tax exempted person shall have duty to pay excise tax if the following cases appear.

1. In case of non-compliance with the procedure prescribed by the General-Director on transportation of goods, excise for goods improperly transported shall be paid based on such procedure in the applicable excise tax rate as of the date of which excise liability arose.
2. The excise tax exempted goods are lost or missing in quantity from the quantity taken from the factory or bonded warehouse as the case may be, the excise for goods which are lost or missing in quantity shall be paid in the applicable excise tax rate as of which excise liability arose, except it is proven that the said case occurs due to the event of force majeure or nature, or due to not yet taking from the factory or bonded warehouse as the case may be.
3. In case where the excise tax exempted goods which are oil and fuel or distilled liquor in type of Sam Tap Liquor are lost or missing in quantity more than 0.5% of quantity taken from the factory or bonded warehouse as the case may be, excise for such goods shall be paid based on type and quantity which is lost or missing in quantity in the applicable excise rate as of the date of which excise liability arose, except it is proven that the said case occurs due to the event of force majeure or nature, or due to not yet taking from the factory or bonded warehouse as the case may be.
4. The industrialist terminal that uses the excise tax exempted goods as raw material or component parts for production of goods shall take goods out of the factory or bonded warehouse within 1 year period from the date of which excise liability for goods used as raw material or component part for production of goods arose unless otherwise announced by the Director-General. If the excise tax exempted person fails to comply within specified period, the said person has duty to pay excise for non-complying goods in the applicable excise rate as of the date of which excise liability arose, unless the event of force majeure and upon approval from the Director-General to extend the period of taking goods out of the factory or bonded warehouse

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Notification Form for Bill of Materials or Production Process	Industrialist		2	True copy certification signing
2 Goods Distribution Evidence	Industrialist and Importer		2	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-05

Application Form for Excise tax Exemption or Return under Section 107 (1) and (2) of the Excise Act B.E. 2560 (2017)

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



### Rules



**Qualification of the applicant with right to apply for excise tax exemption**

1. Industrialist under excise tax law
2. Importer



**Goods with right to apply for excise tax return or exemption**

1. Donated beverages for public charity via government agencies or public charity agencies
2. Donated beverages for public benefit via government agencies or public charity agencies



**Nature of goods with right to apply for excise tax return or exemption**

It is not the imported beverage being classified in the section of excise-exempted goods and regarded under rules and conditions enacted in customs tariff rate law.



### Procedures

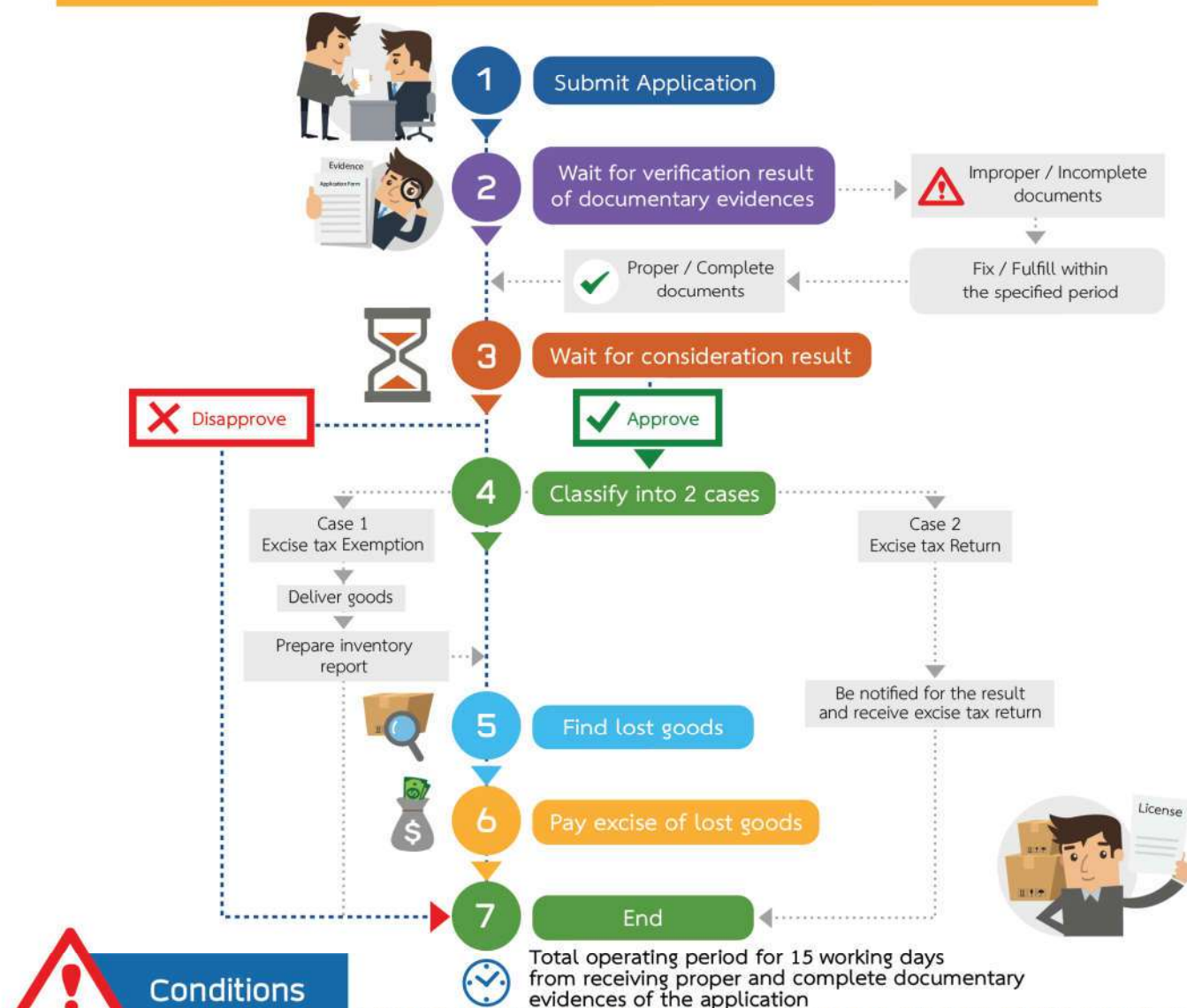
**Submit Application for Excise tax Exemption or Return to the Area Excise Office**

at the Area Excise Office where the factory or bonded warehouse or storehouse is located, as the case may be. by the following observance.

- 1.1. In case of application for excise tax exemption, submit Application in Form PS. 05-05 before taking goods from factory or bonded warehouse.
- 1.2. In case of application for excise tax return, submit Application in Form PS. 05-05 before taking goods from storehouse of excise tax exempted goods



# Overview of Service Process



## Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

After the goods are taken from factory, bonded warehouse or storehouse, Form PS. 05-05 determined in the Notification by the government agency or public charitable institution, and the Minister that receipt or use of goods has been certified, shall be delivered together with documentary evidences to the Director of Area Excise Office at the Area Excise Office where the application is received, or submitted via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department within 60 days from the date of which goods are taken from such place. Unless the event of necessity, the Director of Area Excise Office where the application is received may be requested for extension of the delivery period of documents or evidences before expiration of the specified period. However, after including total period, it must not exceed 120 days from the date of which the goods are taken from such place.

In case where the excise tax exempted goods are lost or missing in quantity from the excise tax exempted quantity, it shall be deemed that the goods which are lost or missing in quantity are not exempted for excise, and the industrialist shall have duty to pay excise based on types and quantity which is lost and missing in the applicable excise tax rate as of the date that excise liability arose. Unless it can be proven that the said goods are lost or missing in quantity due to the event of force majeure or nature, or missing in quantity due to not yet taking goods out of the factory, bonded warehouse or storehouse as the case may be.

In case where the applicant is notified for revocation order on excise tax exemption or return, the applicant can appeal within specified period.

In case where excise tax exemption or return is revoked, the industrialist and importer shall pay excise in the excise tax rate prescribed by law.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Detailed Accounts of Donated Goods		1		
2 Excise Filing Form PS. 03-07			1	In case of claim for excise tax return True copy certification signing
3 Receipt of Excise Tax			1	In case of claim for excise tax return True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



### Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-06

Application Form for Excise Tax Exemption or Return under Section 107 (3) of the Excise Act B.E. 2560 (2017).

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the person who has right to request for excise tax exemption or return



- 1 Industrialist that distributes goods to the privileged persons
- 2 Importer that distributes goods to the privileged persons
  - 2.1 In case where customs right is granted, it shall be in line with law on customs.
  - 2.2 In case where customs right is not granted, this Section shall be applied.

Goods that have right to request for excise tax exemption or return



Goods distributed to the privileged persons



### Procedures



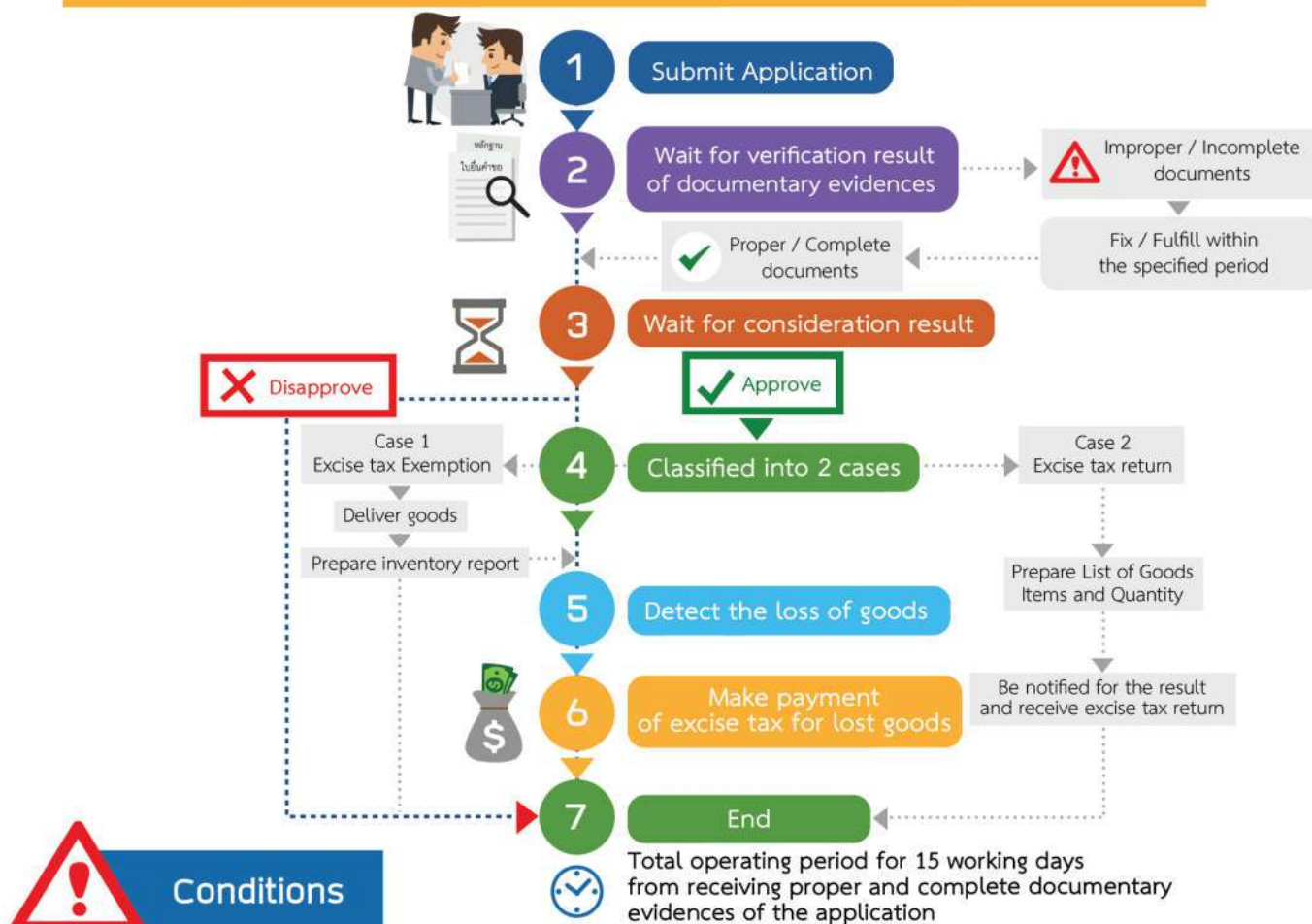
Submit the application for excise tax exemption or return in Form PS. 05-06 affixed with certifying signature and seal from embassy or international organizations, and Ministry of Foreign Affairs, together with documentary evidences, to the Director of Area Excise at Area Excise Office where the factory,



or the customs of which goods are imported or inspected and released is located, as the case may be;



# Overview of Service Process



## Verification of Details in the Application, Documents and Evidences

**1** If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

**2** The industrialist and the importer shall notify distribution of goods to the privileged person in Application Form PS.05-06 affixed with signatures of the Diplomatic Corps or international organizations, and Ministry of Foreign Affairs for certifying the receipt or use of such goods, and duplicate Receipt of Goods Payment and other documentary evidences within 6 months from the selling date of such goods. Unless in case of necessity, delivery period of such documents or evidences may be requested for extension before expiration with the Director of Area Excise Office where application is received for approval consideration. However, after combination of total period, it shall not exceed 1 year from the selling date of goods.

**3** In case of excise tax exempted goods (excluding oil and Fuel or distilled liquor in type of Sam Tap Liquor), if it is apparent that the goods which are exported from the Kingdom or taken into free zone are lost or missing in number from excise tax exemption, it shall be deemed that the goods which are lost or missing in number are not exempted for excise. The industrialist has duty to pay excise for goods based on type and quantity which are lost or missing in number in excise tax rate applicable on the date of which excise tax payment liability incurs, unless it is proven that such goods are lost or missing in number due to force majeure or natural event, or missing in number since the goods are not taken from factory, bonded warehouse, or storage location as the case may be.

**4** In case where the exported goods are oil and Fuel or distilled liquor in type of Sam Tap Liquor, if the said goods are lost or missing in number exceeding 0.5% of excise tax exempted quantity, it shall be deemed that the goods which are lost or missing in number are not exempted for excise. The industrialist has duty to pay excise for goods based on type and quantity which are lost or missing in number in excise tax rate applicable on the date of which excise tax payment liability incurs, unless it is proven that such goods are lost or missing in number due to force majeure or natural event, or missing in number since the goods are not taken from factory, bonded warehouse, or storage location as the case may be.

**5** In case where the applicant is notified for order of excise tax exemption revocation, the applicant can appeal within specified period.

**6** In case where excise tax exemption or excise tax return is revoked, the industrialist or exporter must pay excise in excise tax rate specified by law.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Detailed Accounts of Goods		1		
2	Excise Filing Form PS. 03-07			1	In case of application for excise tax return True copy certification signing
3	Receipt of Excise Tax			1	In case of application for excise tax return True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
<https://ethanol.excise.go.th>  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 05-06/1

Application Form for Excise Tax Exemption on Ethanol Type Distilled Liquor Used as Raw Material or Component Parts for Production of Fuel Oil to be Used as Fuel under Section 106 of the Excise Act B.E. 2560 (2017)

Application Form at:



Area Excise Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the applicant with right to apply for excise tax exemption



Industrialist that is the licensee for production of ethanol type distilled liquor

Goods with right to apply for excise tax exemption



The ethanol distilled liquor with degree of from 99.5 degree of alcohol and more used as raw material or component parts for production of fuel oil to be used as fuel

### Ethanol-related general criteria



1

Ethanol is converted based on conversion formula prescribed by the Excise Department or other formula permitted by the Excise Department by Inline Blending Method before transporting from the ethanol factory.

2

The excise-exempted converted ethanol shall be used in oil and fuel factory

3

After the oil industrialist receives converted ethanol into oil and fuel factory, quantity of converted ethanol shall be notified to the Area Excise Office where ethanol factory is located for immediate acknowledgement via website <https://ethanol.excise.go.th> of the Excise Department



### Procedures



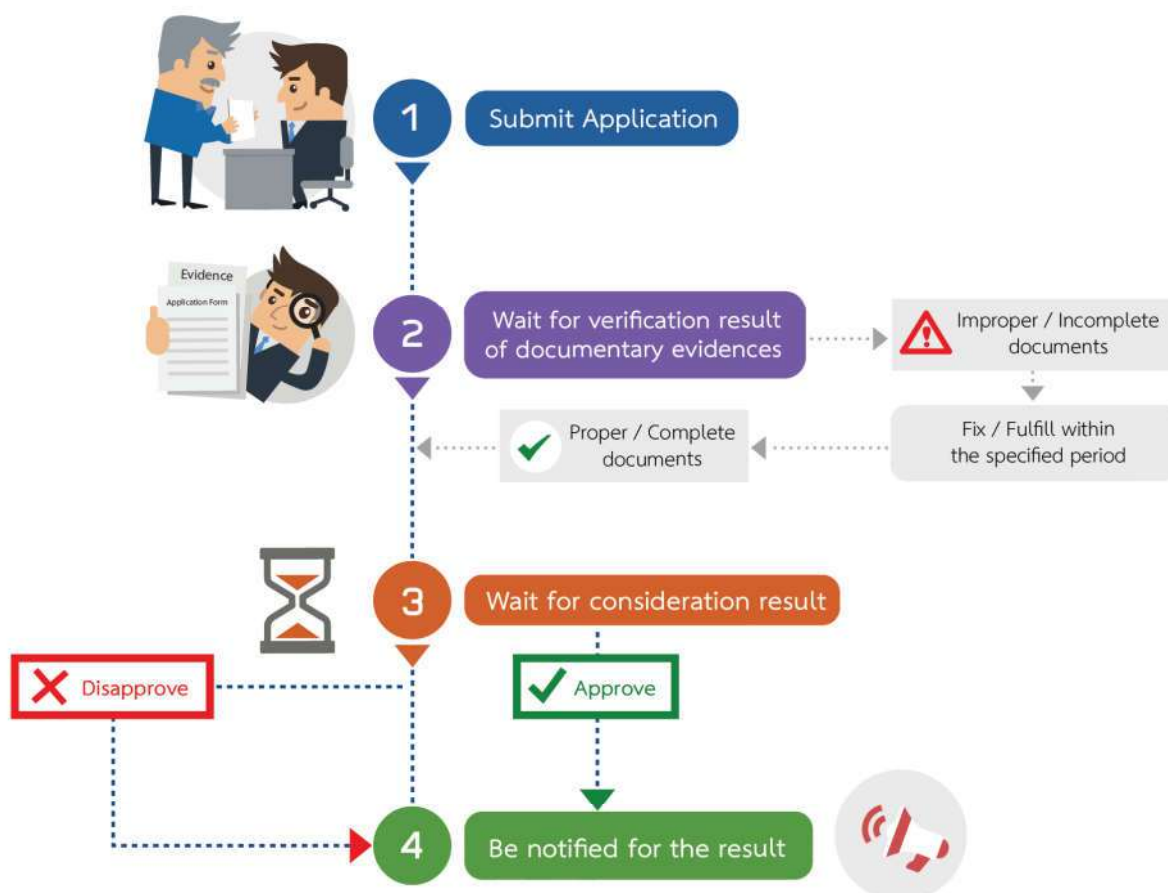
Submit Application in Form PS. 05-06/1, together with documents and evidences of the Application at the Area Excise Office where the ethanol factory is located.

or



via website <https://ethanol.excise.go.th> of the Excise Department

# Overview of Service Process



## Conditions



Total operating period for 15 working days from receiving proper and complete documentary evidences of the application

- 1** **Verification of Details in the Application, Documents and Evidences**  
If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.
- 2** Before taking excise tax exempted ethanol from the factory, the excise taxexempted industrialist shall notify the factory controller in Form PS. 05-06/1. via website <https://ethanol.excise.go.th>
- 3** The industrialist who receives tax exemption shall give consent to the controller to inspect, control, convert ethanol condition and collect samples of ethanol as prescribed in the notification.
- 4** The industrialist who receives tax exemption shall prepare Manifest of the Denature Ethanol Transportation in Form PS. 05-06/2 and inform via website <https://ethanol.excise.go.th> and attach the Original Manifest with the transportation of the denature ethanol.
- 5** Vehicle used for transporting converted ethanol from the factory shall exhibit texts in orange letters of "Converted Ethanol for Fuel Oil Mixing" in size of not less than 2x1" on white background of not less than 8x36" throughout transportation
- 6** The oil industrialist shall notify the excise official of the Area Excise Office where the oil factory is located in Form PS.05-06/2 to receive into the oil factory, and take the manufactured oil from the oil industry within 1 year period from the date of which the excise liability of ethanol used as raw material arose.
- 7** The oil industrialist shall notify the details of goods, and submit Excise Filing Form or application for excise tax exemption or excise tax return in case of delivering goods from the Kingdom or importing into free zone.
- 8** If ethanol that receive tax exemption is lost or missing in quantity from the quantity taken from the factory more than 0.5%, the applicant shall pay excise tax of ethanol based on lost quantity or missing quantity in the excise tax rate prescribed by law. Unless it can be proven that ethanol is lost or missing in quantity due to the event of force majeure, or nature, or in case of missing in quantity due to not yet taking out of the ethanol factory.





## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Notice of Bill of Materials or Production Process	Oil Industrialist	1		
2	Goods Distribution Evidence		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 05-07

Application Form for Excise Tax Exemption or Return under Section 107 (4) of the Excise Act B.E. 2560 (2017).

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the person who has right to request for excise tax exemption or return



- 1 Industrialist
- 2 Importer

Nature of goods that have right to request for excise tax exemption or return



Oil and Fuel

Storage Location



Storage location approved from the Director of Area Excise Office for use to store excise-exempted goods, including the place used to store excise paid goods of the exporter or industrialist or importer that wishes to request for excise tax return.



### Procedures



Submit Form PS. 05-07 to the Director of Area Excise at Area Excise Office where the factory.

or



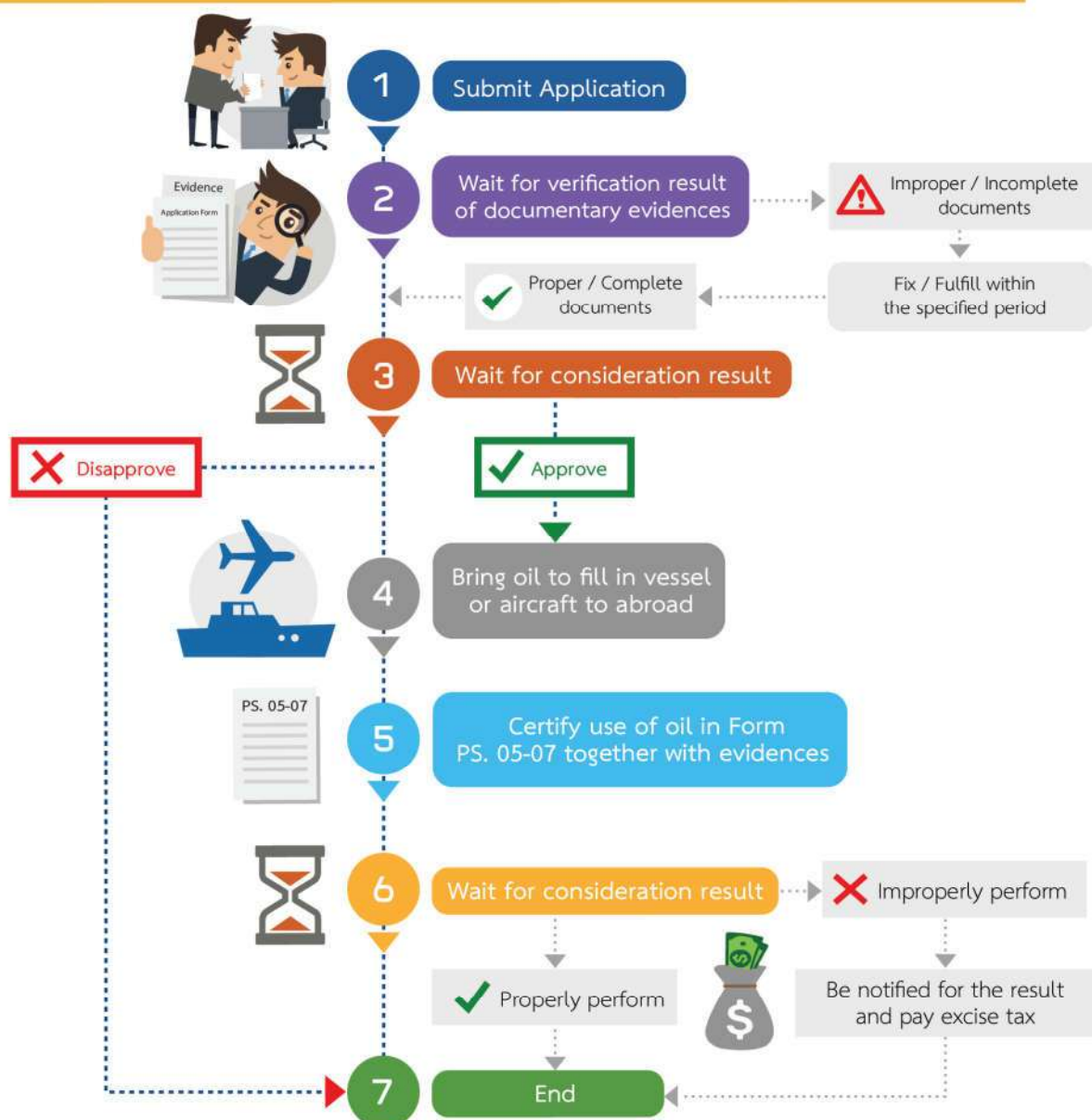
bonded warehouse or storage location is located, as the case may be.



Submit via website [www.excise.go.th](http://www.excise.go.th). of the Excise Department or by other means approved by the Director of Area Excise Office.



# Overview of Service Process



Total operating period for 15 working days from receiving proper and complete documentary evidences of the application

## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

Form PS. 05-07 must be submitted to notify use of oil and fuel in filling in aircraft or vessel over 500 ton gross which has already been permitted to abroad by a customs officer, together with documentary evidences to the Director of Area Excise Officer at the Area Excise Office where application is received, or submitted via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department within 60 days from the date of which customs officer has already permitted the said aircraft or vessel to abroad. Unless in case of necessity, period may be requested for extension before expiration. However, after combination of total period, it shall not exceed 120 days from the date of which the customs officer has already permitted the said aircraft or vessel to abroad.

In case of excise-exempted goods, if it is apparent that the goods are lost or missing in number from excise tax exemption, it shall be deemed that the goods which are lost or missing in number are not exempted for excise. The industrialist has duty to pay excise for goods based on type and quantity which are lost or missing in number in excise tax rate applicable on the date of which excise payment liability incurs, unless it is proven that such goods are lost or missing in number due to force majeure or natural event, or missing in number since the goods are not taken from factory, bonded warehouse, or storage location as the case may be.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Certificate for Fuel Oil Used in Filling in Vessel or Aircraft to Abroad under certification of the customs officer			1	True copy certification signing
2 Excise Filing Form PS. 03-07			1	In case of request excise tax return True copy certification signing
3 Receipt of Excise Tax			1	In case of request excise tax return True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-08

Application Form for Payment Zero Excise Tax Rate for Diesel Distributed in Continuous Zone of the Kingdom

Application Form at:



Area Excise Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the person who has right to apply for paying zero excise tax rate



The industrialist that manufactures diesel for distribution in continuous zone of the Kingdom

Nature of Continuous Zone



The continuous zone of the Kingdom that has territory from 12-24 nautical mile

Goods has right to apply for paying zero excise tax rate



1 Diesel distributed in continuous zone of the Kingdom

2 Diesel delivered to storage location of diesel for waiting to be distributed to continuous zone of the Kingdom

Storage Location of Diesel



Storage location of diesel for waiting to be distributed in continuous zone of the Kingdom whereas diesel can be supplied in vessel by petroleum pipeline.

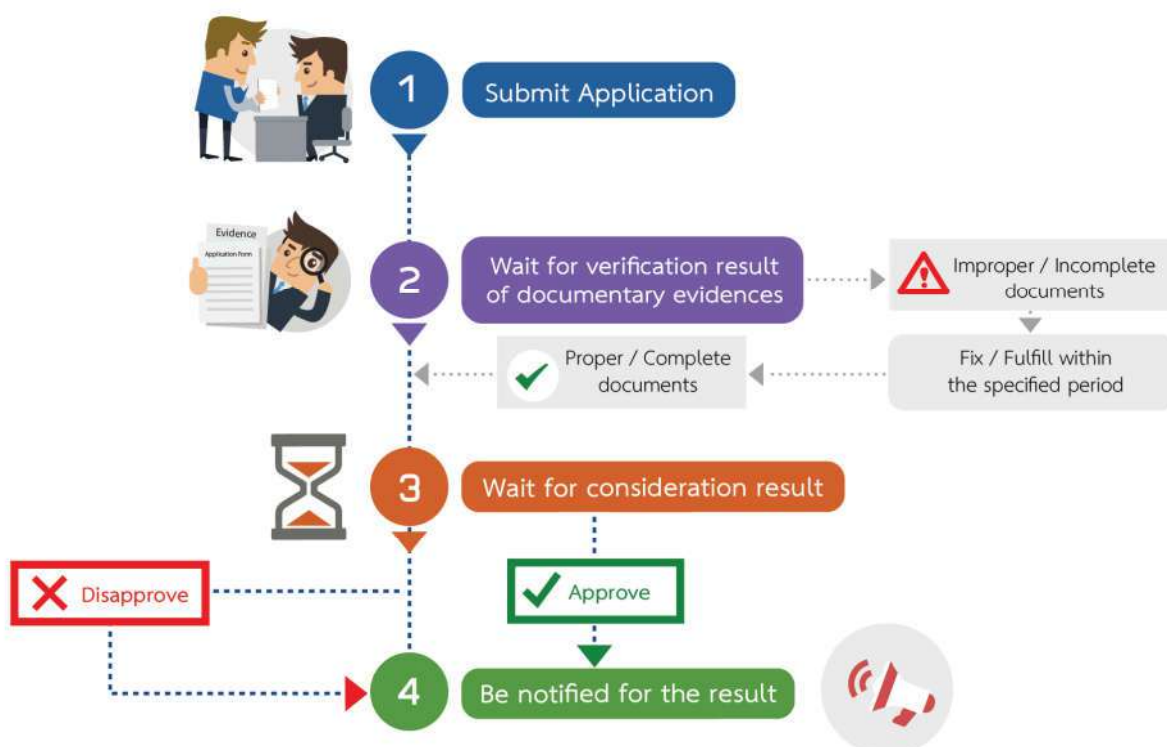


### Procedures

- 1 In case of distribution to continuous zone of the Kingdom, submit Application Form PS. 05-08 to the Director of Area Excise Office at the Area Excise Office where the factory is located before taking diesel from factory.
- 2 In case where diesel that is applied for paying zero excise tax rate will be stored at storage location of diesel to the Director of Area Excise Office where storage location of diesel is located (in accordance with Storage Location Approval Request Manual) before taking diesel in for storage.
- 3 In case where zero excise tax rate paid diesel is stored in storage location of diesel, notify in writing or by fax to the area excise officer where storage location of diesel is located for acknowledgement every time.
- 4 In case where zero excise tax rate paid diesel is taken from storage location of diesel, the owner of the storage location of diesel shall submit Continuous Sheet of Form PS.05-08 to the area excise officer where storage location of diesel is located for acknowledgement every time.
- 5 The industrialist shall prepare diesel distribution and storage location of diesel suspending storage accounts in the form of the notification enclosure, and report the Director of Area Excise Office to approve the payment of zero excise tax rate for acknowledgement within the 10th of the following month.
- 6 The owner of the storage location of diesel shall complete preparation of daily inventory account for diesel distributed in continuous zone within 3 days from the date of the activity happens, and prepare monthly financial statements of diesel distribution in continuous zone in the form of the notification enclosure. The monthly financial statements shall be reported to the excise official in the area where storage location of diesel is located for acknowledgement within the 10th of the following month.
- 7 The industrialist shall prepare Diesel Transportation Control Sheet in the form prescribed by the Ministry of Commerce to be attached with vessel used for diesel transportation to the continuous zone of the Kingdom.
- 8 The vessel owner or naval officer shall notify Royal Thai Office for acknowledgement for verification, and sign for certification the completion of diesel transportation to continuous zone of the Kingdom.



# Overview of Service Process



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

The industrialist that distributes diesel in continuous zone of the Kingdom shall add Marker in diesel applied for paying zero excise tax rate as prescribed by the Excise Department.

2

The industrialist shall notify, together with the following evidences, the delivery of diesel for distribution in continuous zone of the Kingdom to the Director of Area Excise Office where application is approved about within 30 days from the date of which the customs officer has inspected and released diesel for distribution in continuous zone.

3

1. Copy of Bill of Export Entry (Export Entry Declaration) affixed with signature of the customs officer for true copy certification
2. Copy of Application Form for Permission of Diesel Discharge in Continuous Zone of the Kingdom affixed with signature of the customs officer for true copy certification
3. Copy of Continuous Sheet for Form PS. 05-08 being verified and affixed with signature of the customs officer for true copy certification (particularly in case where oil is taken from storage location of diesel for delivery to distribute in continuous zone of the Kingdom)
4. Copy of List of Goods Items and Prices

4

The industrialist that stores diesel at storage location of diesel must export diesel to continuous zone of the Kingdom within 6 months from the date of which diesel is taken from the factory.

5

If diesel quantity is lost or missing in number exceeding 0.5% in any of the following items,

1. In case where zero excise tax rate paid diesel that is received for storage in storage location of diesel is lost or missing in number without reasonable ground;
2. In case where the quantity of diesel delivered for distribution in the continuous zone of the Kingdom and inspected by the customs officer is lesser than the quantity taken from the factory or lesser than the quantity taken from storage location of diesel as the case may be, it shall be deemed that such diesel is not granted for the right to pay zero excise tax rate. The industrialist or the owner of the storage location of diesel has duty to pay excise for diesel based on which is lost or missing in number together with fine and surcharge specified in the rate specified in Schedule enclosed with the Ministerial Regulation on Determination of Excise Tariff Rate B.E. 2560 (2017), which is applied on the date of which excise tax payment liability incurs.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Goods Ordering Evidence			1	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



### Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 05-09

Application Form for Payment Zero Excise Tax Rate for Jet Fuel  
Used as Fuel of Aircraft to Abroad

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the applicant with right  
to apply for zero excise tax rate payment



(1) Industrialist

(2) Importer

Jet Fuel



Jet fuel used as fuel for aircraft to abroad

Fuel Dealer



The buyer or receiver of jet fuel for distribution  
to the airline customers to be used as fuel of aircraft  
to abroad or distribution to the fuel dealer that  
will distribute to the airline customer to be used  
as fuel for aircraft to abroad

Inventory of oil and petroleum product applied  
for zero excise tax rate payment

0%

The industrialist, importer, dealer of oil shall notify for  
acknowledgement of the excise official stationed at the factory  
and the excise officer of the Area Excise Office where the factory  
is located or the excise officer of the Area Excise Office where  
the oil storehouse is located every time.

Fuel Storehouse



Jet fuel storehouse of the industrialist, importer  
or fuel dealer



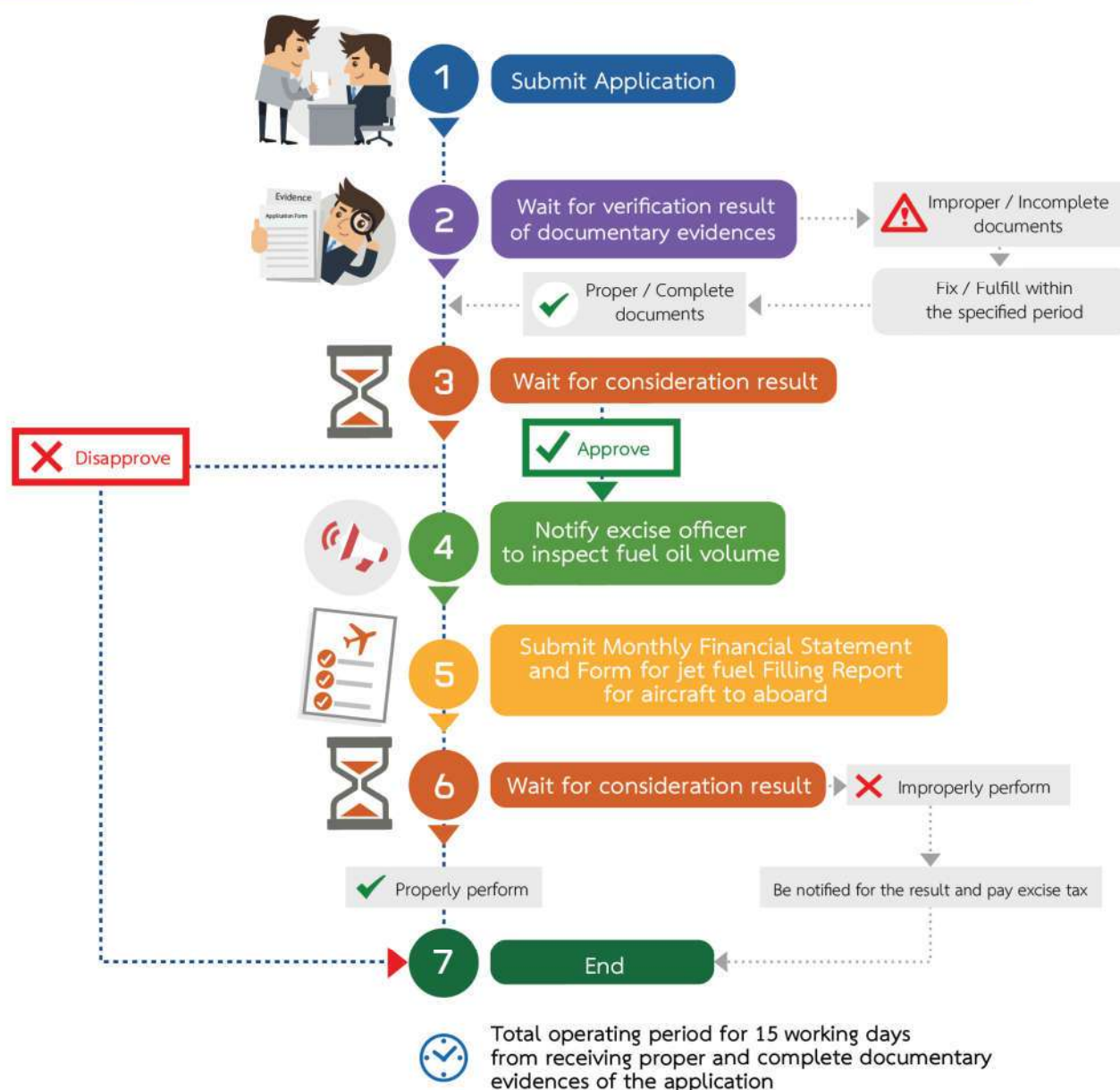
## Procedures

- 1 Submit Application in Form PS. 05-09, together with documentary evidence to the Director of Area Excise Office at the Area Excise Office where the factory is located (in case of the industrialist), or Area Excise Office of the area where is location of Customs Office or Customhouse that importation is carried out (in case of the importer), or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department.
- 2 The industrialist, importer or dealer of fuel that desires to store jet fuel at fuel storehouse shall apply for approval of fuel storehouse at the Area Excise Office where fuel storehouse is located (under Manual of Application for Storehouse Approval) before storage of jet fuel.
- 3 The industrialist, importer or dealer of fuel shall prepare Inventory Accounts to be maintained at each fuel factory or storehouse.
- 4 The industrialist, importer or dealer of fuel shall prepare and deliver Monthly Financial Statements for Use of Jet Fuel as Fuel of Aircraft to Abroad to the Area Excise Office where Application is received within the 15th of the following month in which fuel is used as fuel of aircraft to abroad.
- 5 The industrialist, importer or dealer of fuel shall deliver Aircraft Fuel Filling Report Form delivered to the customs officer, to the Area Excise Office where Application is received within the 15th of the following month in which fuel is used as fuel of aircraft to abroad.





# Overview of Service Process



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

If it appears that zero excise tax rate paid jet fuel is lost or missing in quantity more than criteria determined by the industrialist or importer, the excise tax must be paid in the lost or missing volume in the rate determined in Excise Tariff Rate Schedule B.E. 2560 (2017) attached with Ministerial Regulation and applicable as of the date of which the excise liability arose as follows.

1. It appears that jet fuel volume taken from the factory or fuel storehouse as the case may be in comparison with used volume for filling aircraft to abroad, is lost or missing in quantity more than 0.5%.
2. It appears that jet fuel volume taken from the factory or importation as the case may be in comparison with volume which is received and stored in fuel storehouse, is lost or missing in quantity more than 0.5%.
3. It appears that jet fuel volume taken from a fuel storage in comparison with volume which is received and stored in another fuel storage is lost or missing in quantity more than 0.5%.
4. It appears that jet fuel volume stored in fuel storage is lost or missing in quantity more than 0.5%.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Evidence showing order of jet fuel or evidence confirmation of receiving of jet fuel	Oil Dealer	1		



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 05-10

Application Form for Payment Zero Excise Tax Rate for Oil and Fuel Used as Raw Material and Component Parts for Manufacture in Oil and Fuel Factory

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the applicant with right to apply for zero excise tax rate payment

- 1 Industrialist
- 2 Importer

Goods with right to apply for zero excise tax rate payment

Oil and fuel used as raw material or component parts for manufacture in oil and fuel factory



### Excise Free Zone



Excise free zone prescribed in the notification of the Director-General under the rule that it is located in the coastal area or the area with oil and fuel pipeline to sea port to ensure the transportation of oil and fuel

### Factory



Factory under Excise Tax Act B.E. 2560 that manufactures oil and petroleum products

### Oil Depot



Depot of zero excise tax rate paid oil and fuel to wait for use as raw material or component parts for manufacture in oil and fuel factory

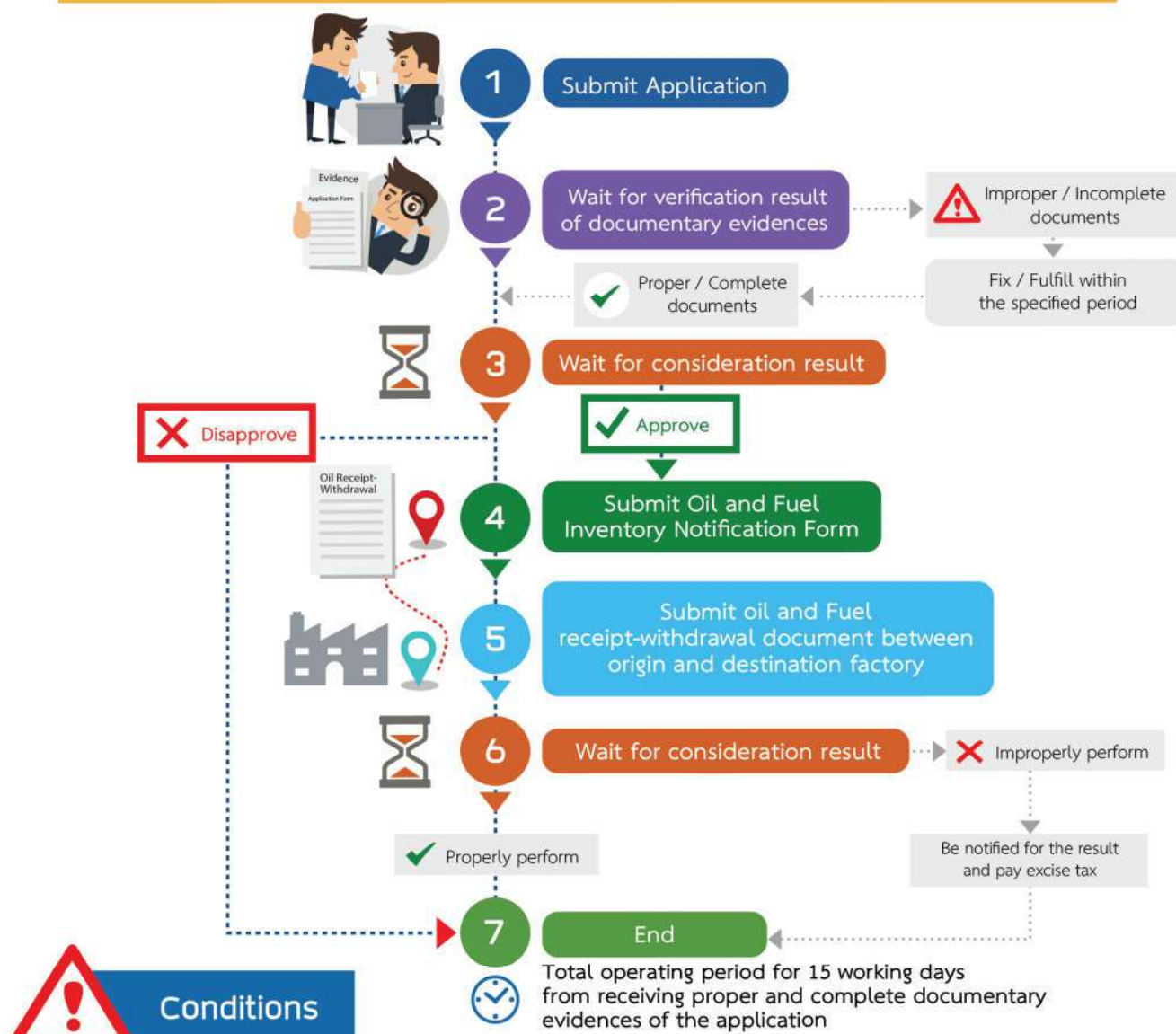


### Procedures

- 1 Submit the application in Form PS.05-10 together with documentary evidences to the Director of Area Excise Office where factory is located (in case of industrialist) or Area Excise Office of the area where Customs Office or customhouse is located (in case of importer), or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department
- 2 The industrialist and importer that intends to store zero excise tax rate paid oil and fuel at oil storehouse to wait for delivery to use as raw material or component parts for manufacture in the destination factory, shall apply for oil depot approval together with the related documentary evidences to the Director of Area Excise Office where oil and fuel storehouse is located (under Storehouse Approval Application Manual).
- 3 The industrialist and importer must notify the excise officer responsible for the said factory or the excise officer of the area where the factory is located or the excise officer of the area where Customs Office or customhouse is located for acknowledgement in Oil and fuel Receipt-Withdrawal Notification Form every time before receipt and withdrawal of oil and fuel.
- 4 The industrialist and importer must submit evidence of oil and fuel inspection taken from the (origin) factory, or evidence of oil and fuel importation, as the case may be, and evidence of oil and fuel receipt into the destination factory, to the Director of Area Excise Office where the application is received within the 15th of the following month.
- 5 The industrialist must prepare daily inventory accounts of raw materials under PS.07-01, and daily manufacturing and distribution accounts under PS.07-02.
- 6 The industrialist must prepare monthly statement of the list relating to raw materials, manufacture, distribution and inventory balance under Form PS.07-04, and submit to the Area Excise Office where the factory is located within the 15th of the following month.



# Overview of Service Process



## Verification of Details in the Application, Documents and Evidences

- 1 If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.
- 2 The (destination) factory that has oil and fuel production process by blending method only shall be in free zone unless upon permission of the Director-General on location outside free zone (excluding the factory that manufactures lubricant oil and similar oil).
- 3 The factory (destination) shall notify production process and property specification of raw material or component parts for production and manufactured products, to the Director of Area Excise Office where the destination factory is located before submission of the application for the first zero excise tax rate payment or upon change in production process.
- 4 In case where a destination industrialist intends to receive zero excise tax rate paid raw material or component parts for production from the first destination industrialist, the whole quantity of the transferred zero excise tax rate paid raw materials or component parts for manufacture must be used as raw material or component parts for production.
- 5 If the quantity of oil and fuel received into (destination) factory is lesser than the quantity taken from (origin) factory or imported quantity as the case may be exceeds 0.5%, the applicant shall pay excise for oil and fuel based on type and quantity which is lost or missing in number in the excise tax rate specified in the Schedule enclosed with the Ministerial Regulation on Determination of Excise Tariff Rate B.E. 2560 (2017), which is applied on the date of which excise payment liability incurs, unless reasonable ground under consent of the Director of Bureau of Tax Collection Standard and Development 2



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Raw Material Purchasing Confirmation Evidence		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-11

Application Form for Payment Zero Excise Tax Rate for Personal Car or Transport Car with no more than Ten Seats to be Used as Ambulance

Application Form at:



Area Excise Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the applicant with right to apply for zero excise tax rate payment

- 1 Industrialist
- 2 Importer



Nature of goods with right to apply for zero excise tax rate payment

1. Personal car or transport car with no more than ten seats
2. It is the automobile under Clause 1 and used for transportation of patients or wounded people
3. At least of the following emergency care equipment shall be installed.
  - 3.1 Stretcher equipped with cushion and fixing string for the patients or wound people, in type of sitting and lying down adjustment, and movability, together with stretcher fastener to avoid sliding of the stretcher.
  - 3.2 Oxygen cylinder and oxygenation equipment
  - 3.3 Suction machine and equipment
  - 3.4 Stand of infusion apparatus
  - 3.5 Cabinet/storage/rack for pharmaceutical instruments and medical supplies required for emergency rescue
  - 3.6 Seat for physicians and nurses
  - 3.7 Emergency signal light of the ambulance
  - 3.8 Siren



Quantity of automobiles applied for zero excise tax rate payment

1. In case of the ambulance of the government hospital or agency, the quantity is unlimited.
2. In case of non-ambulance of the government hospital or agency for not more than 50 automobiles, it shall be applied for approval with the Director of Area Excise Office if exceeding 50 automobiles.



### Procedures



#### In case of production in the Kingdom

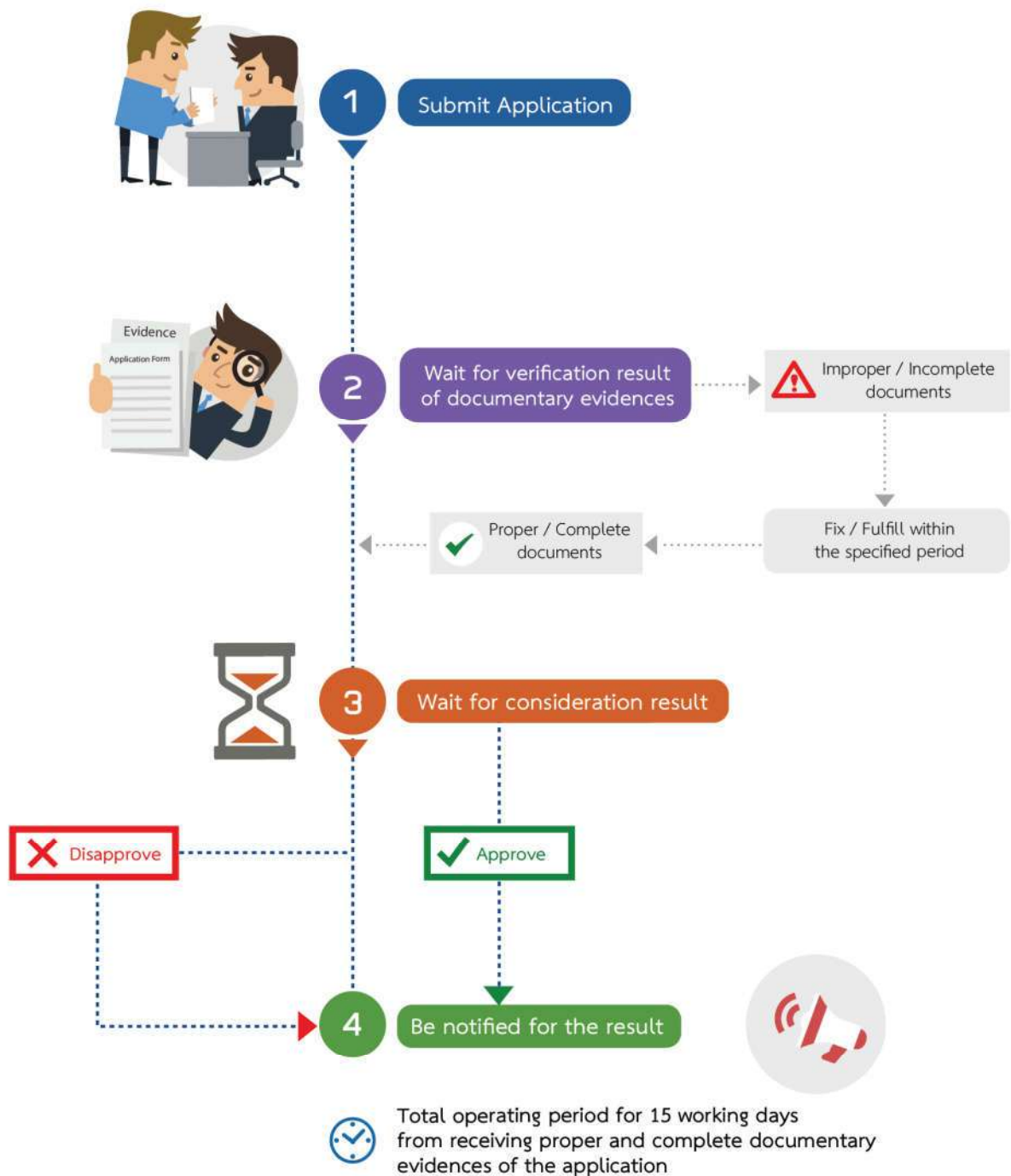
The industrialist shall submit an Application for Excise Tax Payment in Form PS. 05-11 together with the specified documentary evidences at the Area Excise Office where the factory is located before taking automobile from the factory.

#### In case of importation

The importer shall submit an Application for Excise tax Payment in Form PS. 05-11 together with the specified documentary evidences at the Area Excise Office where is the location of Customhouse that importation is carried out or Customhouse that cargo inspection and release formality is executed, as the case may be, before every importation so that the evidence which is approved for payment of the said zero excise tax rate shall be used as evidences at the Customs Department or Customhouse accordingly.



# Overview of Service Process



## Conditions

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

The area inside the automobile used for transportation of the patients or wounded people must be wide, long and high enough for lying of the patients or wounded people and giving convenient assistance to the patients or wounded people.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section /Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section /Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Photocopy of Vehicle Registration Manual	Department of Land Transport		1	In case of domestic production True copy certification signing
2	Photographs of internal and external automobile being installed with medical care equipment as prescribed in the notification of the Department of Land Transport		1		In case of domestic production and in case of importation into the Kingdom
3	Evidence of ordering and importation into the Kingdom			1	In case of importation into the Kingdom True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section /Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-13  
PS. 05-12

1. Application Form for Excise Tax Return for Goods that can be Proved too Damaged or Unusable
2. Application Form and Permission for Destruction of damaged or Deteriorated Goods until being Unusable under Section 110 paragraph 1 of the Excise Act B.E. 2560 (2017)

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the applicant with right to apply for excise tax return

1. Industrialist under excise law
2. Importer

## Type of goods

1. Beverage
2. Battery
3. Liquor



## Nature of goods damage

## (a) Beverage and liquor

- 1) Contamination of hazardous material or substance
- 2) Damage of beverage or liquor container by breakage, leakage, distortion or swelling, deformation or damage, separation or extraction of container label until the container is unable to be consumed or distributed.
- 3) Other natures of damages showing that goods are unable to be consumed or distributed.

## (b) Battery

- 1) Fracture appearance with complete component part of battery and non-distortion or bend of battery pole
- 2) Other damage appearance indicating battery failure

## Nature of deteriorated goods

## (a) Beverage

- 1) Expiration of consumption
- 2) Change in primary appearance with faded or darkened color or turbid or sediment
- 3) Beverage container with swelling, moldy or rusty appearance, or leakage of liquid from container
- 4) Other deterioration appearance indicating inability to take goods for consumption or distribution

## (b) Battery

- 1) Higher or lower specific gravity or electromotive force than standard or change in plate color
- 2) Other deterioration appearances indicating battery failure

## (c) Liquor

- 1) Nature under (a)
- 2) Degree of alcohol or chemical property of food additive or contaminant is not in line with standard prescribed in Notification of the Director-General

## Procedures

- 1 In case where an Application for Excise Tax Return in Form PS.05-13 is submitted together with the specified document or evidence, notifying the nature of damage or deterioration until the goods are unusable, and the storehouse of the goods, at the Area Excise Office where the factory or the business office is located.

## 2 Method of goods destruction

## 2.1 In case of beverage and liquor

- (1) Knock for destruction, crush for destruction by machine without environmental impact.
- (2) Perform landfill or burn off in accordance with rules and conditions prescribed by Department of Industrial Works
- (3) The operator of treatment and disposal of sewages or unused materials licensed by Department of Industrial Works shall perform the destruction.

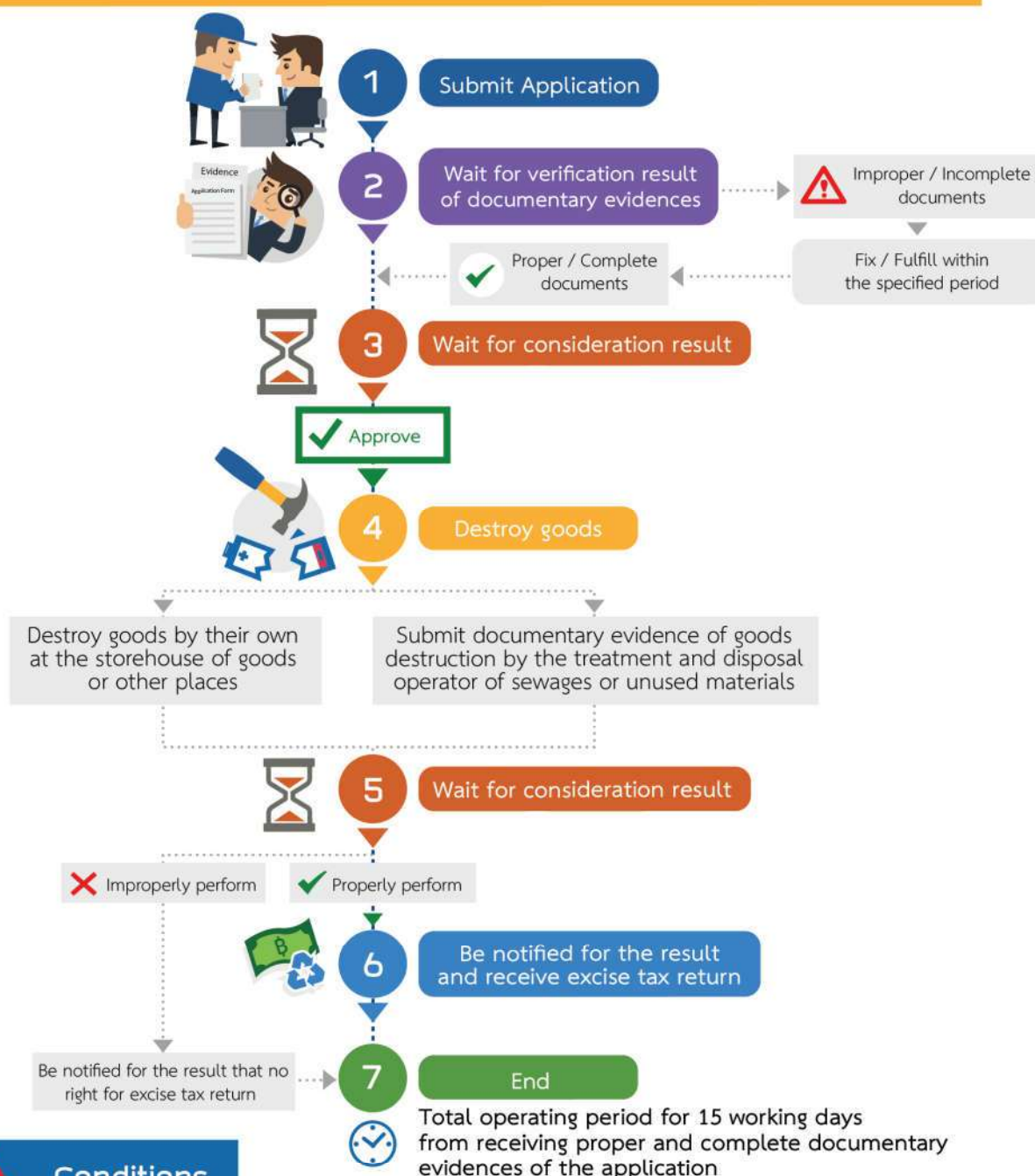
- (4) Pour out from the container in order to discard without environmental impact, or in case of liquor, pour out from the container inside liquor factory for re-distillation or quality improvement.
- (5) Other means permitted by the Director of Area Excise Office where the goods destruction place is located.

## 2.2 In case of battery

- (1) Apply the means under (1) – (3) of Clause 2.1.
- (2) Cleave in partial separation without environmental impact.
- (3) Other means permitted by the Director of Area Excise Office where the goods destruction place is located



# Overview of Service Process



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

In case of applying for excise tax return for the beverage or liquor contaminated with hazardous material or substance, or liquor with degree of alcohol or chemical characteristic, or food additive or contaminant not conforming to Thai Industrial Standards of liquor enacted in accordance with Thai Industrial Standards Law, the industrialist or the importer shall collect the sample of the said beverage or liquor and deliver to Goods and Exhibit Analysis Group, Excise Department, for analysis, specifying the manufacturing date or the containing lot code of the sample of the said beverage or liquor to be supplementary to the submission of the Application for excise tax return.

### Destruction

Every destruction of goods provable that the goods are damaged or deteriorated in quality until they are unusable in all cases shall be under supervision of the excise official.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Excise Filing Form or Import Entry Declaration		1		
2 Receipt of Excise Tax			1	True copy certification signing
3 Analysis Result for Beverage or Liquor Specimens		1		In case of contamination of materials or hazardous substances or liquor containing the degree of alcohol or having chemical property, food additives or contaminants are not in line with Thai Industrial Standard of Liquor



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-14

Application Form for Approval as Researcher, Developer or Tester of the Capacity of Prototype Automobile or Motorcycle

Application Form at:



Area Excise Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the person with right to apply for zero excise tax rate payment



- 1 The industrialist that delivers prototype automobile or motorcycle to the researcher, developer or tester of the capacity
- 2 The importer that researches, develops or tests the capacity as approved in the Notification of the Excise Department

### Prototype Automobile or Motorcycle

Automobile or motorcycle manufactured or imported under the following rules.

1. Have the objective for research, development or test of the capacity.
2. Have never been generally distributed in market place in the Kingdom.
3. Have never been exempted for excise tax or granted the right to pay zero excise tax rate before, or have ever been exempted for excise or granted for right to pay zero excise tax rate, but research, development or test of the capacity was terminated.



### Work place of the researcher, developer or tester of capacity

The business operation location of the researcher, developer or tester of capacity means the storehouse of prototype automobiles or motorcycles, or head office or branch office.



### Researcher and Developer or Tester of the Capacity



Juristic person that operates research, development or testing business of the capacity of automobile or motorcycle under approval of the Director of Area Excise Office.



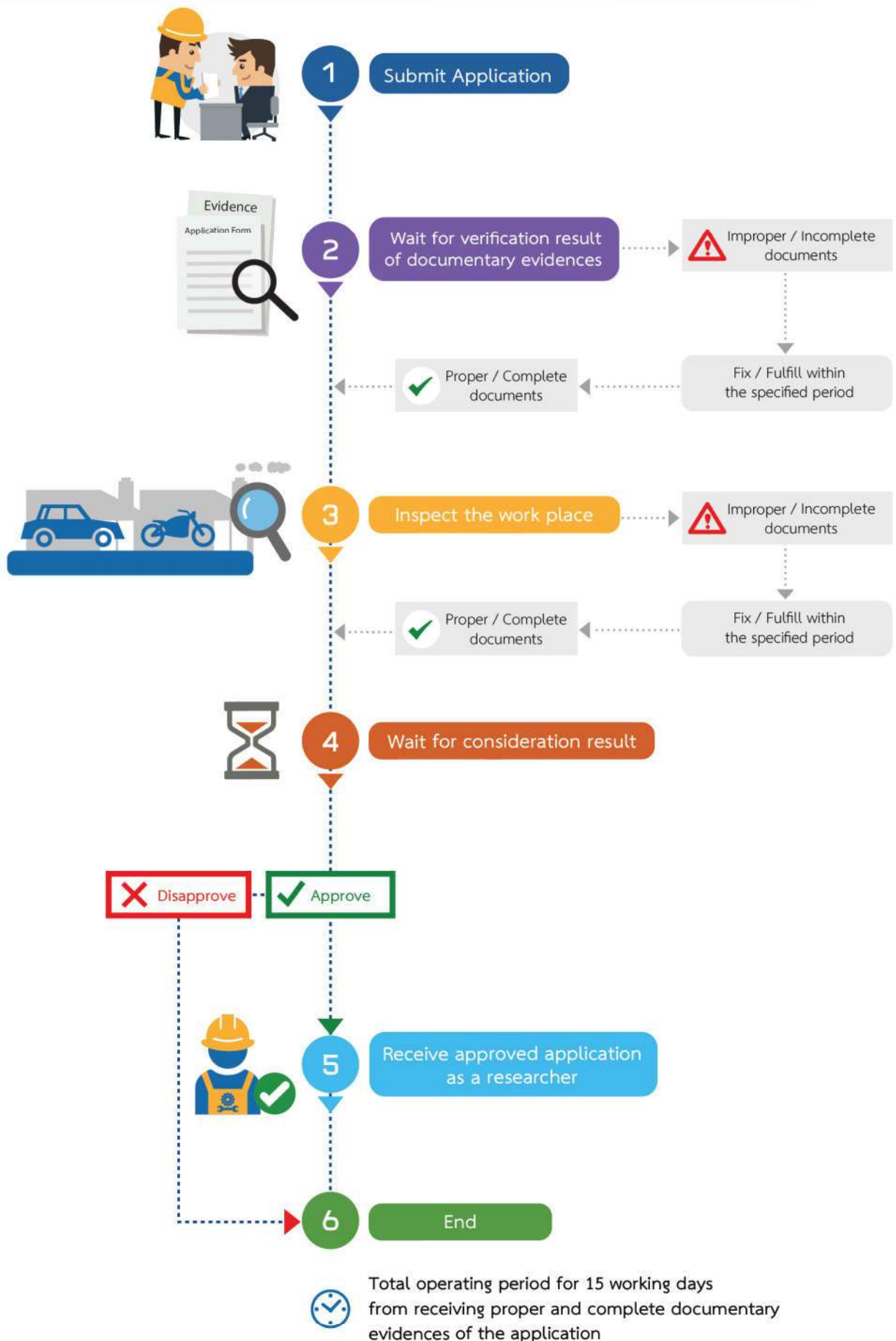
## Procedures

- 1 Submit the application in Form PS. 05-14 at the Area Excise Office where the work place of the researcher, developer or tester is located before commencement of the research, development and test.
- 2 In case where several work places are located in several areas, submit the application at the Area Excise Office where the Head Office of the researcher, developer or tester is located. If the details in application or documentary evidences are proper and complete, prepare for verification of the excise official at the work place.





## Overview of Service Process





## Conditions

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

The intending researcher, developer or tester of the capacity shall perform the following activities.

#### 1. Research Activities

- 1.1 Determine the direction or create concept under research and development or test purpose for prototype automobile or motorcycle.
- 1.2 Survey and analyze automobile market or customer demand.
- 1.3 Plan to conduct research, development or test of the capacity of prototype automobile or motorcycle, such as budgeting, determination of Bill of Material (BOM), number of personnel and operating duration.

#### 2. Development Activities

- 2.1 Internal and external design of prototype automobile or motorcycle
- 2.2 Color and material design used with prototype automobile or motorcycle
- 2.3 Making replica of prototype automobile or motorcycle
- 2.4 3 dimensions imaging of prototype automobile or motorcycle in computer
- 2.5 Assessment on final design of prototype automobile or motorcycle before actual production

#### 3. Capacity Test Activities

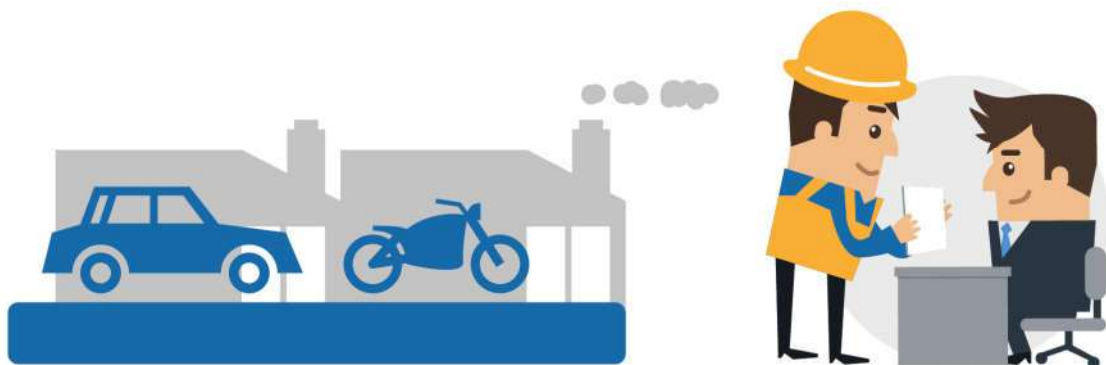
- 3.1 Engine test such as exhaust, engine sound, or damage from heat
- 3.2 Body strength test such as uneven road resistance, rust resistance, or access strength
- 3.3 External structure and accessory capacity test such as inspection of external wind sound, other external noises, or external water leakage
- 3.4 Operating function test for suspension system such as driving and stability system, driving softness and comfort, brake capacity, or suspension system resistance
- 3.5 Sound test such as inspection of loudness standard of sound in accordance with noise from road surface, or body vibration
- 3.6 Efficiency and resistance test for material or parts such as test of resistance on temperature change and heat and coldness, or test of pressure, compressive, and load resistance
- 3.7 Electrical system test in prototype automobile and motorcycle, and electronic system such as inspection of electromagnetic disturbance damage or operating function of bulbs
- 3.8 Safety test such as brake system, Active Safety System, Passive Safety System, front collision, side collision from different degrees or rear collision.

However, capacity test activities as specified in item 3 must have at least 3 activities.

3

### Business Dissolution

If the researcher desires to close down the business, the researcher shall give a written notice to the Area Excise Office where the work place of the researcher is located prior to execution for no less than 15 days. The researcher shall notify the excise officer for acknowledgment in order to carry out the inspection in case where the number of the prototype automobiles or motorcycles which are granted for the right to pay zero excise tax rate is remained. The researcher can apply for destruction of the prototype automobile or motorcycle, or submit the application for exportation of prototype automobile or motorcycle from the Kingdom.





## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 House Registration, Location Map of Research and Development or Test Facility for the Capacity of Prototype Automobile or Motorcycle, Head Office, and Branch			1	True copy certification signing
2 Ownership evidence of the place where is registered as the researcher, developer or tester of the capacity of prototype automobile or motorcycle, and branch office, or letter of consent on use of the facility			1	True copy certification signing
3 Value Added Tax Registration (if any)			1	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing



## Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-15

Application Form for Payment Zero Excise Tax Rate for Prototype Automobile or Motorcycle Taken for Research, Development or Test of the Capacity

Application Form at:



Area Excise  
Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the applicant with right to apply for zero excise tax rate payment



- 1 The industrialist that delivers prototype automobile or motorcycle to the researcher, developer or tester of the capacity
- 2 The importer that researches, develops or tests the capacity as approved in the Notification of the Excise Department

### Prototype Automobile or Motorcycle



Automobile or motorcycle produced or imported under the following rules.

- 1 Have the objective for research, development or test of capacity.
- 2 Have never been generally distributed in market place in the Kingdom.
- 3 Have never been exempted for excise tax or granted the right to pay zero excise tax rate before, or have ever been exempted for excise tax or granted for right to pay zero excise tax rate, but research, development or test of the capacity is terminated.



## Procedures



### In case of manufacture in the Kingdom

The industrialist shall submit the application in Form PS. 05-15 at the Area Excise Office where the factory is located before taking prototype automobile or motorcycle from factory.

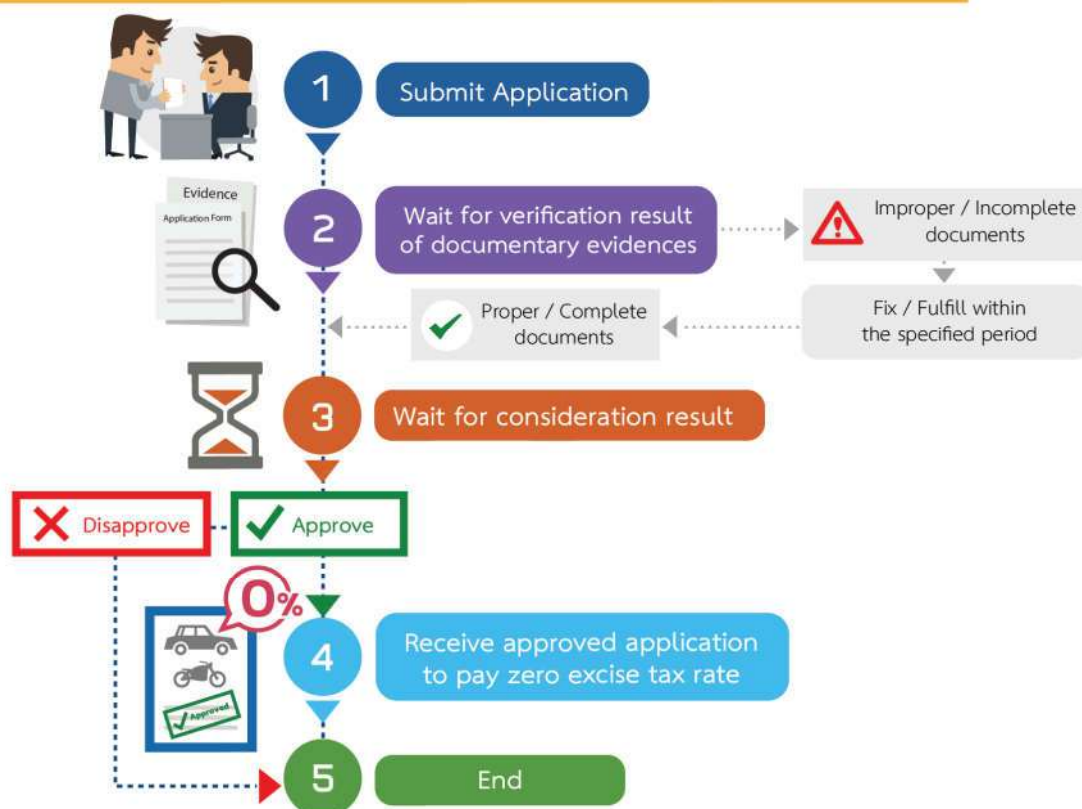


### In case of importation into the Kingdom

The importer shall submit the application in Form PS. 05-15, together with documents and evidences at the Area Excise Office where is the location of the Customs that importation is carried out of the Customs that customs formality of cargo inspection and release is executed, as the case may be, before importation.



## Overview of Service Process



Total operating period for 15 working days from receiving proper and complete documentary evidences of the application

### Conditions

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

Taken the prototype automobile or motorcycle that granted the right to pay zero excise tax rate is approve for exporting from factory or the customs department

Before taken the prototype automobile or motorcycle that granted the right to pay zero excise tax rate is approve to exporting from factory (in case of manufacture in the Kingdom) or the customs department (in case of importation into the Kingdom), the industrialist or importer shall notice to the Area Excise Office where the work place of researcher, development or test of the capacity is located for examine prototype automobile or motorcycle

#### Duration of Research and Development or Test of Prototype Automobile or Motorcycle's Capacity

The researcher shall complete research and development or test of prototype automobile or motorcycle's capacity within 1 year period from the approval date for zero excise tax rate payment unless in case of necessary reason, the researcher may apply for extension of duration of research and development or test of the prototype automobile or motorcycle's capacity. The application shall be submitted to the Chief of Area Excise Office where the approval is given for zero excise tax rate payment. If the Director of the Area Excise Office deems appropriate for permission to issue a permission letter for extension of the duration as deemed appropriate, but must not exceed 2 years after combination of total duration.

#### In Case of Non-Compliance with Rules and Conditions

After the approval order is issued, in case where the prototype automobile or motorcycle that is granted for right to pay zero excise tax rate is lost, or missing in number, or not actually taken for research or destruction, or exportation from the Kingdom, whereas it is not taken into free zone in accordance with customs law, within the period specified in the Notification of the Excise Department, the industrialist or importer shall pay excise for the prototype automobile or motorcycle in the number which is lost or missing in number, or not actually taken for research or not taken for destruction, or exportation from the Kingdom whereas it is not taken into free zone in accordance with customs law in the excise tax rate which is effective on the incurring date of excise tax payment liability, and fine and surcharge, unless upon proof due to force majeure or reasonable ground and after consent of the Director of Area Excise Office.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Approval Form as Capacity Researcher, Developer or Tester of the Company that Researches Prototype Automobile or Motorcycle			1	True copy certification signing
2 Domestic manufacturer certificate of prototype automobile or motorcycle specifying importer as researcher in imported brand and model		1		In case of importation
3 Letter of consent on inspection of the excise official		1		



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 05-16

Application Form for Destruction of Prototype Automobile or Motorcycle Used in Research, Development or Test of the Capacity

Application Form at:



Area  
Excise Office

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the person who has the right to submit the application for destruction



Researcher, developer or tester of the capacity under the Notification of the Excise Department

Prototype automobile or motorcycle that can be applied for destruction



Automobile or motorcycle manufactured or imported under the following rules



1 Have the objective for research, development or test of the capacity.



2 Have never been generally distributed in market place in the Kingdom.



3 Have never been exempted for excise or granted the right to pay zero excise tax rate before, or have ever been exempted for excise tax or granted for right to pay zero excise tax rate, but research, development or test of the capacity was terminated.



### Procedures

- 1 Submit the application in Form PS. 05-16 together with documents and evidences to the Director of Area Excise Office where zero excise tax rate payment is approved before termination of research, development or test of the capacity, or before expiration of research, development or test duration for a year, or application for extension of research, development or test duration, but including total duration of not more than 2 years, as the case may be.

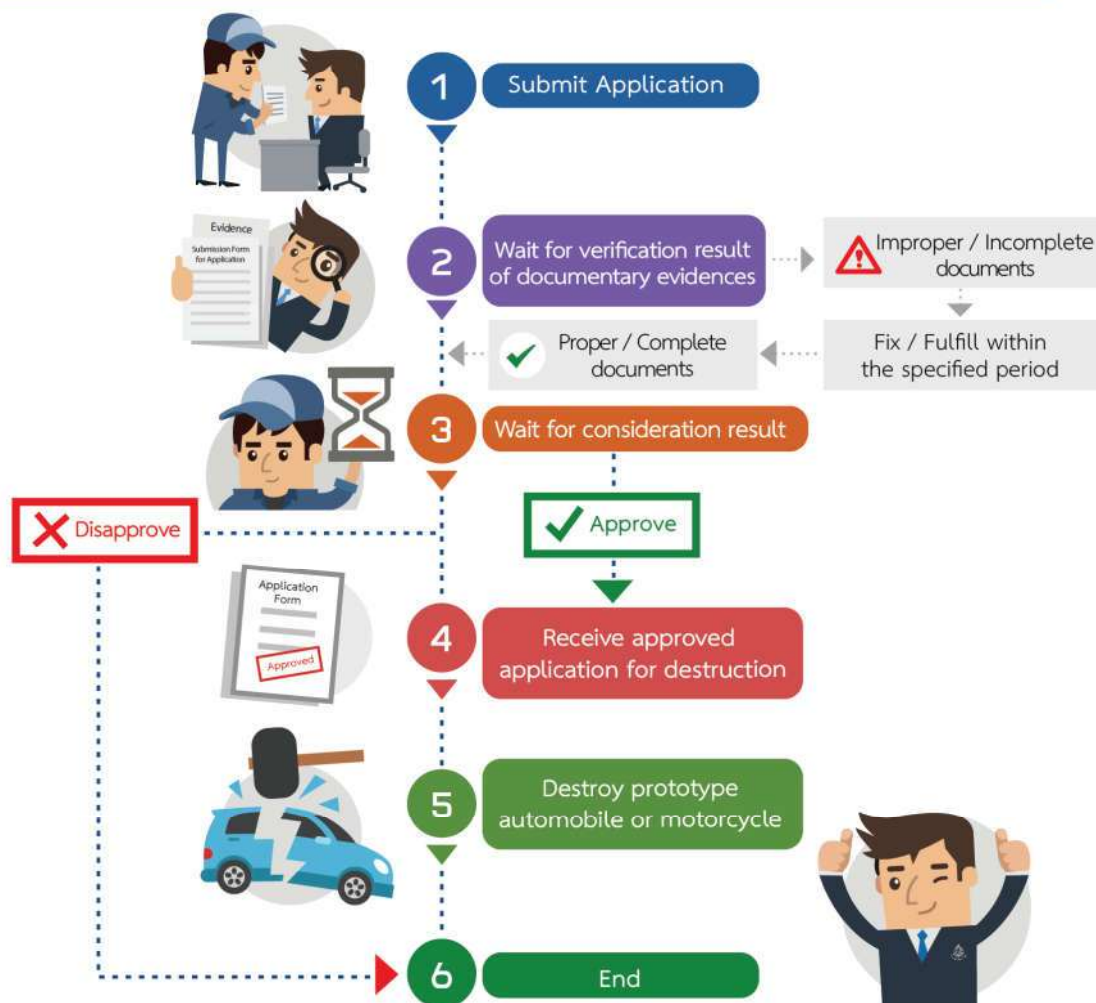


- 2 Destroy prototype automobile or motorcycle





# Overview of Service Process



## Conditions



Total operating period for 15 working days from receiving proper and complete documentary evidences of the application

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



### Submission Duration of Destruction Application

1. Before termination of research, development or test of the capacity.
2. Before expiration of research, development, or test of the capacity duration for a year or application for extension of research, development or test of the capacity duration, but not exceeding 2 years after including total duration as the case may be.



### Post-Submission Duration of Destruction Application

Prototype automobile or motorcycle shall be destroyed within 90 days period from submission date of the application for destruction unless event of necessity, duration extension can be requested, but not exceeding 120 days after including total duration.



### In case of non-compliance with rules and conditions

After approval order in case where the researcher fails to submit the application for destruction of prototype automobile or motorcycle, or fails to destroy prototype automobile or motorcycle within specified period in the Notification of the Excise Department, the industrialist or importer shall have duty to pay excise tax, fine and surcharge for the said prototype automobile or motorcycle in applicable excise taxrate as of the date of which excise liability arose.





## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration/ Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development / Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Approval Form as Capacity Researcher, Developer or Tester of the Company that Takes Prototype Automobile or Motorcycle for Research			1	True copy certification signing
2	Application Form for payment Zero Excise Tax Rate for Prototype Automobile or Motorcycle Taken for Research, Development or Test of the Capacity			1	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Researcher, Developer or Capacity Tester
2	Identification Card of the Grantor	Department of Provincial Administration/ Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration/ Ministry of Interior		1	True copy certification signing



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

## Form



No form

Download Details at:



## Rules, Procedures and Conditions for Application Submission



## Rules

## Qualification of the Applicant



1 Industrialist



2 Importer



3 Exporter



4 Oil Dealer

## Nature of the Storehouse



The place used for storing of excise-exempted or zero excise tax rate paid goods of the industrialist or importer or exporter or oil dealer as follows.

- 1 Store goods to wait for exportation from the Kingdom or taking into free zone (Section 103)
- 2 Store oil and fuel used for filling in aircraft or vessel over 500 ton gross to abroad (Section 107 (4))
- 3 Store zero excise tax rate paid oil and fuel to wait for use as raw materials in factory (Ministerial Regulation)
- 4 Store zero excise tax rate paid jet oil for use as aircraft fuel (Ministerial Regulation)
- 5 Store diesel to wait for distribution in the continuous zone of the Kingdom that can supply diesel in the vessel by oil pipeline (Ministerial Regulation)



## Procedures

- 1 The person who intends to store excise-exempted or zero excise tax rate paid goods in storehouse shall submit the written application together with documentary evidences to the Director of Area Excise Office where the storehouse is located before taking goods for storage into storehouse



- 2 In taking goods for storage into or taking from storehouse, rules, procedures and conditions for excise tax exemption or zero excise tax rate payment shall be complied as the case may be.





# Overview of Service Process



## Conditions



Total operating period for 15 working days from receiving proper and complete documentary evidences of the application

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

Daily inventory accounts at storehouse must be prepared.

3

The excise officer must be allowed to enter for inspection of the goods as well as related accounts, evidences and documents at storehouse all the time.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Letter of Approval Request for Use of Storehouse		1		By notifying detail, name, location, name of the owner or authorized executor of the storehouse
2	Drawing Plan and Layout of the storehouse		1		
3	Evidence of consent from the owner or the authorized executor of the storehouse on use of storehouse		1		
4	Letter of consent from the owner or the authorized executor on entry of the excise official to inspect goods and related documents inside storehouse all the time		1		
5	Certificate of the Excise Department's Oil and fuel Inspection		1		In case of storage of oil and fuel, specify Tank No. used for storage



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration/ Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration/ Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

NL. 01

Application Form for Payment Zero Excise Tax Rate for Lubricant Oil and Similar Oil of the Industrialist or Importer to be Used as Raw Material for Production of Other Goods

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant



The industrialist or importer that desires to use the right of zero excise tax rate payment on lubricant oil and similar oil distributed or delivered to the user licensed by the Excise Department.

#### Definition



“Lubricant Oil” means lubricant oil and similar oil that has property as prescribed in the Notification of the Director-General of the Excise Department, and is paid for zero excise rate by the industrialist or importer to be used as raw material for production of other goods.

“Raw Materials for Production” means lubricant oil manufactured to be other goods and compound to be homogeneous with other goods after passing production process.

“Other Goods” means goods which are not oil goods and petroleum products.

#### Validity of License



- 1 In case of the domestic industrialist, license is valid as specified in Application Form.
- 2 In case of the importer, license is valid per importation.



### Procedures

- 1 In case of the industrialist of lubricant oil and similar oil manufactured in the Kingdom, submit 2 sets of the application in form NL. 01 together with documentary evidences at the Area Excise Office where the factory is located before taking from factory.



- 2 The importer of lubricant oil and similar oil imported into the Kingdom, submit 2 sets of the application in form NL. 01 together with documentary evidences at the Area Excise Office where is the location of Customs Office and the customs that the importation is carried out, or the customs that the customs formality of cargo inspection and release is executed before importation into the Kingdom.

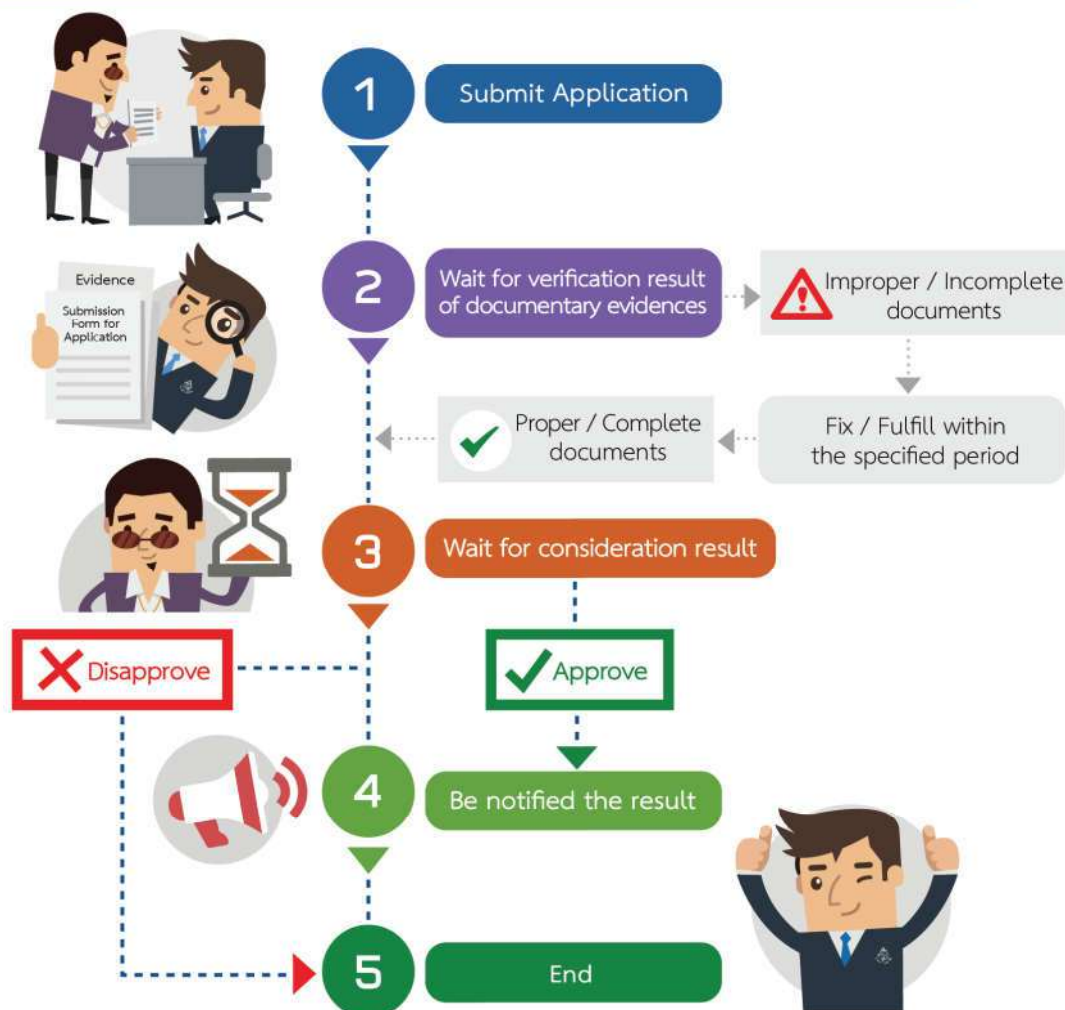


- 3 When being notified for approval, receive the license.





# Overview of Service Process



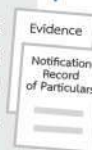
## Conditions



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



3 days



1

2

3

4

5

6

The industrialist shall prepare daily accounts in Form PS. 07-01 and Form PS. 07-02, and the importer shall prepare daily inventory accounts under Form PS. 07-03 to be maintained at the importer's factory or office or storage place of the lubricant oil

The industrialist or importer shall complete preparation of daily inventory accounts for lubricant oil and similar oil from the date that the activity happens, and maintain daily inventory accounts together with documentation at the factory or work place for inspection of the excise official all the time of working hours.

The industrialist or importer shall prepare monthly financial statements of the inventory of the lubricant oil and similar oils under Form NL. 04 and details of the inventory of the lubricant oil and similar oil under Form NL. 04a

The industrialist or importer shall prepare monthly inventory financial statements of lubricant oil and similar oil as determined by the Excise Department.

The industrialist or importer shall be liable for paying excise and fine in double and surcharge based on the quantity of lubricant oil which is lost or missing in quantity in 0.5%. If the excise-exempted lubricant oil is lost or missing in quantity during





## List of Documentary Evidences



### Identification Documents Issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Registration	The Excise Department	1		
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Name List of Users		1		
2	Form NL. 02	Area Excise Office		1	
3	Drafted Import Entry Declaration		1		In case of importer



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor/ Passport of the Grantor	Ministry of Interior Ministry of Foreign Affairs		1	True copy certification signing
3	Identification Card of the Grantee/ Passport of the Grantee	Ministry of Interior Ministry of Foreign Affairs	1		



## Fee and Fee Payment Channels

No Fee





### Service Channels



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



### Form

NL. 02

Application Form and License for Lubricant Oil User who pay Zero Excise Tax Rate for using Raw Materials to Produce other Goods, or user who operate the business is an agent to purchase Lubricant Oil for distribution to the users for using Raw Materials to Produce other Goods.

### Application Form at:



## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant



- 1 The person that desires to be the user that operates agency business in purchase of lubricant oil for distribution to the users that use lubricant oil as raw material for production of other goods.
- 2 The person that desires to be the user of zero excise tax rate paid lubricant oil used as raw material for production of other goods.

#### Definition



“Lubricant Oil” means lubricant oil and similar oil that has property as prescribed in the Notification of the Director-General of the Excise Department, and is paid for zero excise rate by the industrialist or importer to be used as raw material for production of other goods.

“User” means the owner or manager or other person who is responsible for operation of the business that uses lubricant oil as raw material for production of other goods, and including the operator of the agency business in purchase of lubricant oil for distribution to the users that use lubricant oil as raw material for production of other goods.

“Work Place” means the location of business operation that use lubricant oil as raw material for production of other goods or location of business operation relating to distribution of lubricant oil to the users, or lubricant oil storehouse or principal office or branch office.

“Lubricant Storehouse” means the place used as lubricant oil storehouse of the importer, user, or operator of the agency business in purchase of lubricant oil for distribution to the users that use lubricant oil as raw material for production of other goods.

“Raw Materials for Production” means lubricant oil manufactured to be other goods.

“Other Goods” means goods which are not oil goods and petroleum products.

#### Validity of License



a year from the date of license is issued



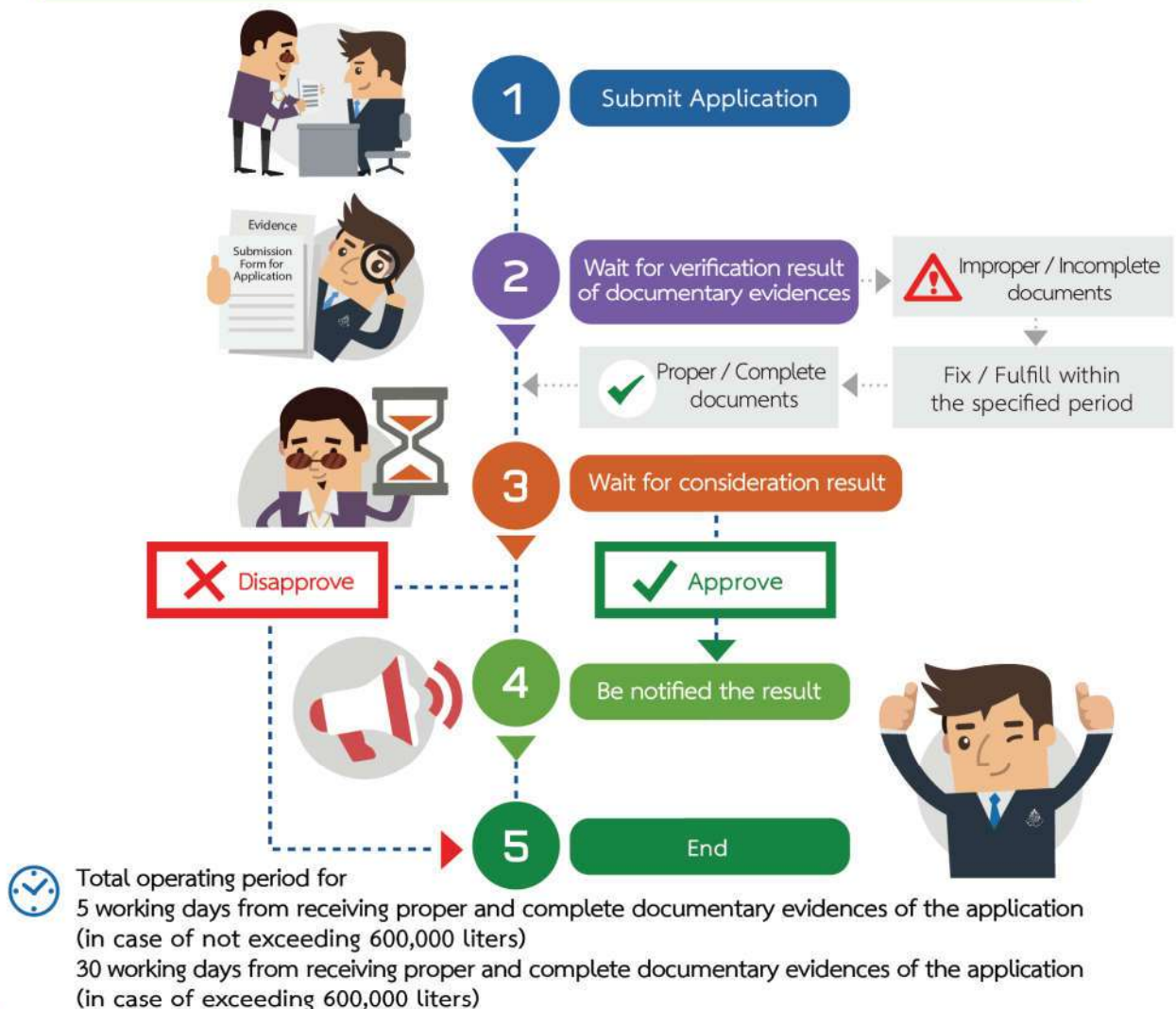


## Procedures

- 1 Submit 2 sets of application form NL. 02 together with documentary evidences to be granted for license before purchasing or receiving of lubricant or similar oil clearly specifying location and detail of work place in each of the following case.
  - If work place is located in any zone of Area Excise Office, submit to that Area Excise Office.
  - If several work places are available and located in the zone of several Area Excise Offices, but in the zone of the same Regional Excise Office, submit to Regional Excise Office or Area Excise Office where lubricant storehouse is located.
  - If several work places are available and located in the zone of several Area Excise Offices, but not in the zone of the same Regional Excise Office, submit to the Excise Department or Area Excise Office where lubricant storehouse is located.
- 2 After being notified for approval, receive license.
- 3 The application for renewal of license shall be submitted before expiration of license not less than 15 days.



## Overview of Service Process



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

## List of Documentary Evidences

### Identification Documents Issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 House Registration of Factory or Work Place	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing

### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 List of types of goods, production process for other goods of the user of lubricant as raw material for production of other goods		1		
2 Lubricant storehouse, and map of route to every work place and lubricant storehouse		1		
3 Letter of consent on entry of the excise officer to inspect work place and lubricant storehouse, as well as accounts and documentary evidence relating to lubricant inventory and other documents relating to purchase, production, distribution and disposal of other goods manufactured from use of lubricant all the time of working hours		1		
4 Name list of the lubricant sellers whereas such name list shall be the licensees from the Excise Department.		1		In case of being oil lubricant user
5 Name list of the lubricant sellers and buyers in case where the user desires to operate agency business for purchase of lubricant for distribution to the user of the lubricant as raw material for production of other goods, whereas such name list shall be licensees from the Excise Department.		1		In case of being user who operate the business is an agent
6 Agreement on application for license as user of zero excise tax rate paid lubricant and similar oil that are used as raw material for production of other goods, or the user that desires to operate agency business for purchase of lubricant and similar oil for distribution to the user of lubricant as raw material for production of other goods		2		

### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor/ Passport of the Grantor	Ministry of Interior Ministry of Foreign Affairs		1	True copy certification signing
3 Identification Card of the Grantee/ Passport of the Grantee	Ministry of Interior Ministry of Foreign Affairs	1		

## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

SK. 01

Application Form for Payment Zero Excise Tax Rate for the Industrialist or Importer of Hydrocarbon Solvent for using in industries

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



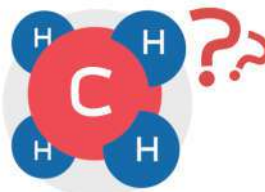
### Rules

#### Qualification of the Applicant



The industrialist or importer that requests to use the right of zero excise tax rate payment for hydrocarbon solvent who distribute or deliver to the users who receive the license by the Excise Department.

#### Definition



“Hydrocarbon Solvent” means hydrocarbon solvent that has property stipulated in the Notification of the Director-General and is paid by the industrialist or importer at zero excise rate for industrial uses.

“Industries” mean the industries that use hydrocarbon solvent in their industries, but excluding use of hydrocarbon solvent as fuel, or like fuel, or use of hydrocarbon solvent as raw material in manufacture of oil and oil product used as fuel or like fuel.

#### Validity of License



- 1 In case of the domestic industrialist, license is valid as specified in Application Form.
- 2 In case of the importer, license is valid per importation.



### Procedures

- 1 In case of the industrialist of hydrocarbon solvent manufactured in the Kingdom, submit 2 sets of the application Form SK. 01 for where excise tax rate payment, together with documentary evidences at the Area Excise Office where the factory is located before taking out of the factory.



- 2 In case of the importer of hydrocarbon solvent imported into the Kingdom, submit 2 sets of the application Form SK. 01 together with documentary evidences at the Area Excise Office where is the location of Customs Office of which the import is performed, or the customs of which customs formality for cargo inspection and release is executed, before importing into the Kingdom.



- 3 When being notified for approval, receive the license.





# Overview of Service Process



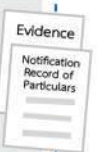
## Conditions



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



1

2 Shall prepare hydrocarbon solvent control list as determined by the Excise Department.

2

3

Shall complete the preparation of daily inventory account of hydrocarbon solvent as determined by the Excise Department within 3 days from the date of bookkeeping event, and maintain daily inventory account and documentation at factory or work place for examination of the excise official all the time of working hours.

4

Shall prepare and submit monthly inventory financial statement of hydrocarbon solvent as determined by the Excise Department.

5

Shall be liable for paying double tax and fine and surcharge of 1.5% per month (fraction of the month is counted as a month) based on the quantity of hydrocarbon solvent which is lost or missing in quantity if zero excise rate paid hydrocarbon solvent is lost or missing in quantity during transportation exceeding 0.5% or not used in industries, during possession or during storage to wait for distribution without reasonable ground.





## List of Documentary Evidences



### Identification Documents Issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Registration	The Excise Department	1		
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Name List of Users		1		
2	Form SK. 02	Area Excise Office		1	
3	Drafted Import Entry Declaration		1		In case of the importer



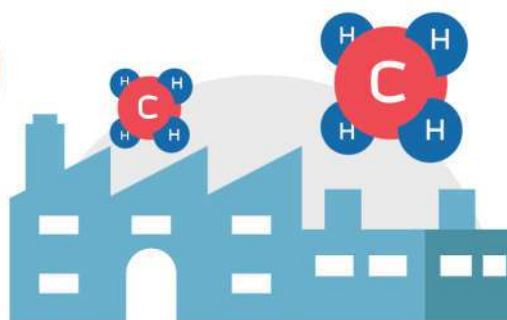
### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor/ Passport of the Grantor	Ministry of Interior/ Ministry of Foreign Affairs		1	True copy certification signing
3	Identification Card of the Grantee/ Passport of the Grantee	Ministry of Interior/ Ministry of Foreign Affairs	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



The Excise  
Department  
Monday – Friday 8.30 – 16.30



Area Excise  
Office Branch

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

SK. 02

Application Form and License for Hydrocarbon Solvent User who pay Zero Excise Tax Rate for using in industries, or user who operate the business is an agent to purchase Hydrocarbon Solvent for distribution to the Users for Using in Industries.

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



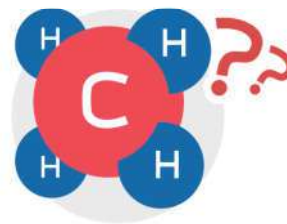
### Rules

#### Qualification of the Applicant



- 1 The person who requests to use zero excise tax rate paid hydrocarbon solvent for using in industries.
- 2 The person who requests to operate the business agent to purchase Hydrocarbon Solvent for distribution to the users for using in industries.

#### Definition



“**Hydrocarbon Solvent**” means hydrocarbon solvent that has property stipulated in the Notification of the Director-General and is paid by the industrialist or importer at zero excise tax rate for industrial uses.

“**User**” means the owner or the manager or other person who is responsible for the operation in the industry that uses hydrocarbon solvent, including the operator of the agency business in hydrocarbon solvent purchase for distribution to the hydrocarbon solvent users in industries.

“**Work Place**” means the location of business operation relating to the industry that uses hydrocarbon solvent, the location of business operation relating to the distribution of hydrocarbon solvent to the users, and including hydrocarbon solvent storehouse or principal office or brand office.

“**Hydrocarbon Solvent Storehouse**” means the place used for storage of hydrocarbon solvent of the importer or the user of hydrocarbon solvent used in various industries, or the user that operates agency business in hydrocarbon solvent purchase for distribution to the user of hydrocarbon solvent in industries.

“**Industries**” means the industries that use hydrocarbon solvent in their industries, but excluding use of hydrocarbon solvent as fuel, or other fuel, or use of hydrocarbon solvent as raw material for production of oil and oil product used as fuel or like fuel.

#### Validity of License



a year from the date of license is issued

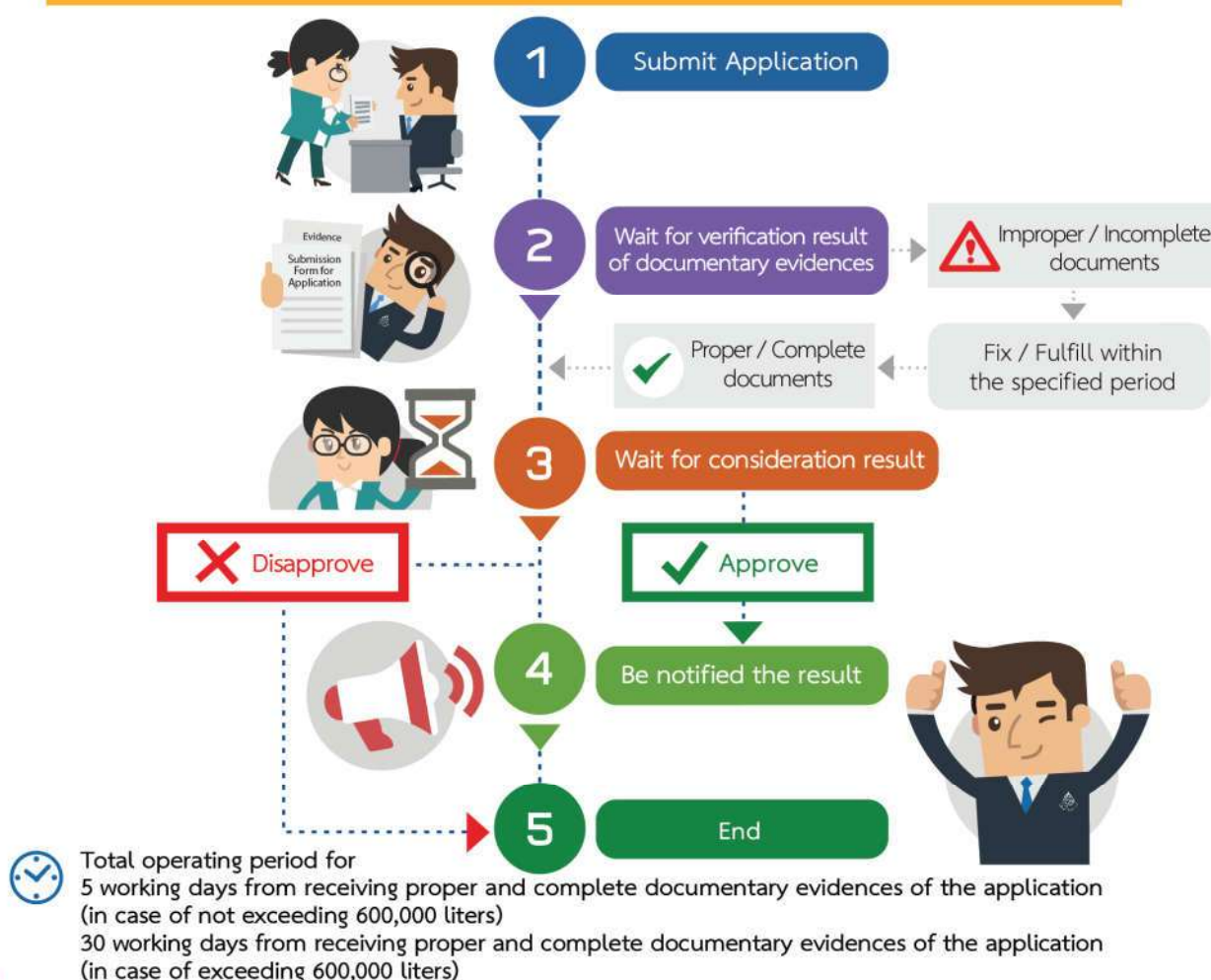




## Procedures

- 1 Submit 2 sets of the application form SK. 02 together with documentary evidences shall be submitted and license shall be granted before purchasing or receiving hydrocarbon solvent by clear specifying location and details of work place in each of the following cases.
  - If the work place is located in the zone of any Area Excise Office, submit at that Area Excise Office.
  - If the work place is located in the zone of several Area Excise Offices, but in the zone of the same Regional Excise Office, submit at Area Excise Office where the work place is located.
  - If there are several work places where are located in the zone of Area Excise Office in several areas, but not in the zone of the same Regional Excise Office, submit at the Area Excise Office where the work place is located or Bureau of Tax Collection Standard and Development 2. However, the applicant that is the user of hydrocarbon solvent from 360,000 liters and more shall deposit security in domestic bank guarantee for 15% of excise tax on submission date of the application.
- 2 Upon being notified for result on approval, the applicant shall come to receive the license.
- 3 Before expiration of the period specified in the license, if the licensee desires to continue the business operation, an application for license shall be submitted at the Area Excise Office or Tax Collection Standard and Development Office 2 as the case may be for at least 15 days before expiration of the period specified in the license. Upon submission of the said application for license, the business operation can be continued until the issuer of the license will order not to issue the license.

## Overview of Service Process



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

- 2 If the applicant for license for the user of hydrocarbon solvent adds use quantity of such solvent during the year, additional security must be deposited.





## List of Documentary Evidences

### Identification Documents Issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	House Registration of Factory or Work Place	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	List of types of goods, production process or use of the user of hydrocarbon solvent in industries		1		
2	Purchasing price of hydrocarbon solvent in current month		1		
3	Solvent storehouse and map of route to work place and every storehouse		1		
4	Guarantee Letter of agreement of the application on license for the user of hydrocarbon solvent for using in industries in case of application for new license		1		In case where the applicant is the user of hydrocarbon solvent from 360,000 liters and more, security for 15% of excise tax shall be deposited.
5	Name list of the seller of hydrocarbon solvent whereas such name list must be the license from the Excise Department.		1		In case of the user of hydrocarbon solvent
6	Name list of the seller and the buyer of hydrocarbon solvent for distribution to the users of hydrocarbon solvent in industries whereas such name list must be the licensees from the Excise Department.		1		In case of the agent
7	Agreement of the application on license for the user of zero excise rate paid hydrocarbon solvent for industrial uses		2		
8	Letter of consent on entry of the excise officer to inspect work place and storehouse of hydrocarbon solvent as well as inventory accounts and documentary evidences, and use of hydrocarbon solvent, and other documents relating to purchase, manufacture, distribution, disposal of products manufactured from use of hydrocarbon solvent all the time of working hours		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor/ Passport of the Grantor	Ministry of Interior/ Ministry of Foreign Affairs		1	True copy certification signing
3	Identification Card of the Grantee/ Passport of the Grantee	Ministry of Interior/ Ministry of Foreign Affairs	1		

## Fee and Fee Payment Channels

No Fee





# Application for Payment Zero Excise Tax Rate for Battery Used as Raw Material or Component Parts to Produce Other Goods for Exportation to outside the Kingdom



## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

BT. 01

Application Form for Payment Zero Excise Tax Rate for Battery Used as Raw Material or Component Parts to Produce Other Goods for Exportation to outside the Kingdom

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant



The industrialist or importer that request to use the right of zero excise tax rate payment for battery used as raw material or component parts to produce other goods for exportation to outside the Kingdom, who distribute or deliver battery to the users who are considered to register as the user by the Director of Area Excise Office

#### Definition



“Other Goods” means goods not specified in Excise Tariff Rate Schedule and requiring the use of battery as raw material or component to ensure normal use

“User” means the owner or manager or other person who is responsible for operation in industries that use zero excise tax rate paid battery as raw material or component parts for produce of other goods for exportation to outside the Kingdom

“Work Place” means the location of business operation relating to the industries that use battery as raw material or component parts for production of other goods for exportation to outside the Kingdom, and including battery storehouse or head office or Office branch.



### Procedures

- 1 In case of the industrialist of battery manufactured in the Kingdom, submit an application in Form BT. 01 together with the documentary evidence at the Area Excise Office where the factory is located before taking batteries from the factory



- 2 In case of the importer of battery imported into the Kingdom, submit an application in Form BT. 01 together with the documentary evidences at the Area Excise Office where is the location of the Customs Office or the customs of which the importation is located before importing into the Kingdom



- 3 When being notified for approval on both cases, receive the license



In both cases under Clause 1 and 2, an application can be submitted via website [www.excise.go.th](http://www.excise.go.th) of Excise Department



# Overview of Service Process



## Conditions



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application

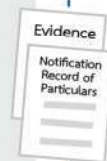
**1 Verification of Details in the Application, Documents and Evidences**  
If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

**2** Batteries must be distributed to users according to name list, kind, and number that stated in a request to payment zero excise, and was considered to paid by the excise department

**3** Shall be liable for paying excise, penalty and surcharge based on quantity of batteries which are lost, missing, or not used as raw material or component parts to produce other goods for exportation to outside the kingdom without reasonable ground

**4** Shall preparation of daily inventory accounts of battery prescribed by the Excise Department within 3 days from the date that the activity happens and maintain daily inventory accounts of batteries together with documentation at the factory or work place for examination of the excise official all the time of working hours

**5** Must prepare and submit monthly statement showing the inventory of batteries in accordance with the rules and conditions prescribed by the Excise Department.





## List of Documentary Evidences



### Identification Documents issued by Government Agencies

No required document



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Name List and Address of the Users Registered as the Users with the Excise Department		1		
2 Letter of consent on entry of the excise officer to inspect the work place, storehouse, and inventory accounts and documentary evidences for zero excise rate paid battery all the time of working hours		1		
3 Form BT. 02	Area Excise Office		1	
4 Drafted Import Entry Declaration		1		In case of the importer



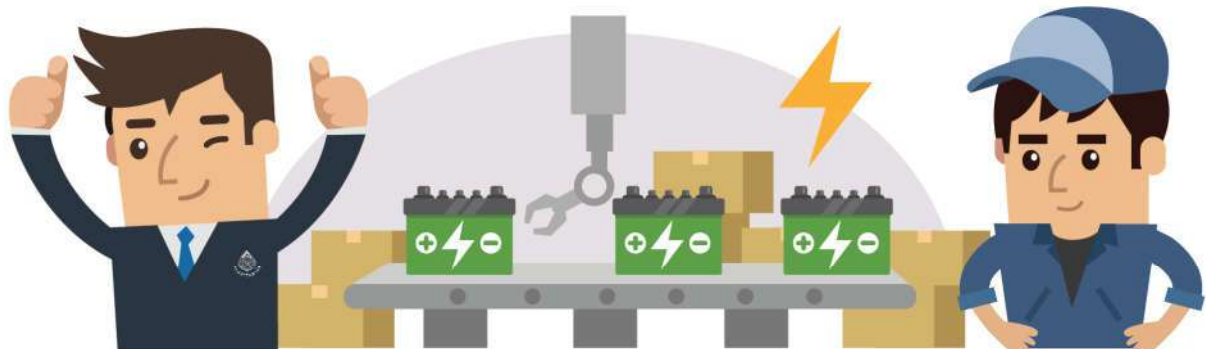
### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

or



via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

BT. 02

Application Form for Registration Certificate as Batteries User that paid in Zero Excise Tax Rate for Batteries used as Raw Material or Component Parts to produce Other Goods for Exportation to outside the Kingdom

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant



The person that requests to use batteries that paid in zero excise tax rate as raw material or component parts to produce other goods for exportation to outside the Kingdom.

#### Definition



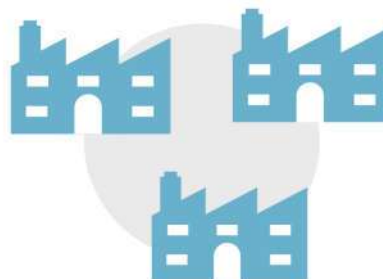
“User” means the owner or manager or other person who is responsible for operation in industries that use batteries that paid in zero excise tax rate as raw material or component parts to produce other goods for exportation to outside the Kingdom.

“Other Goods” means goods not specified in Excise Tariff Rate Schedule and requiring the use of battery as raw material or component to ensure normal use.



### Procedures

- 1 In case of the single work place, submit an Application in Form BT. 02 together with the documentary evidences at the Area Excise Office where the factory is located, or submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department before purchasing or receiving batteries from the industrialist or importer.
- 2 In case of the several work places and location in several areas, submit an Application in Form BT. 02 together with the documentary evidences at the Area Excise Office where the head office of the user is located, whereas the location and details of the located work place shall be clearly specified.
- 3 When receiving notified for approval, receive the license.





## Overview of Service Process



### Conditions



Total operating period for 5 working days from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

3

4

5

6

7

The user must make the agreement on applying the registration of the battery user that pays zero excise tax rate, and submit at the Area Excise Office in the area where the work place is located, and submit an Application for Registration and comply with the agreement conditions.

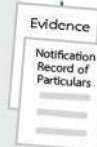
In case where the user applies for change in the name list of the industrialist/importer or bill of materials, name, kind, and number of the registered batteries, the user must inform the said change in writing at least 3 days prior to the operation.

In case of the closing down business transfer, work place relocation, or merger, the user must give a written notice at least 15 days prior to operation. In case of the user's death, the responsible person shall give a written notice within 30 days from the user's death. In case of the battery inventory, the user or his/her heir can sell the battery inventory to other user (that is registered as the user in the zone of the same area) or return to the industrialist or the importer that has sold or delivered the said batteries to him/her.

In case where the user has no desire to use the zero rate excise-paid batteries as raw materials or component parts manufacture of other goods for exportation to outside the Kingdom the user shall submit an application to the Area Excise Office to return the batteries to the industrialist or the importer that has sold or delivered the said batteries to the user.

In case where batteries are lost or missing in number from the work place, the user must pay fine as agreed to the Excise Department in double of the excise for the number of the batteries which are lost or missing in number.

The user must use batteries as raw materials or component parts in manufacture of other goods for exportation to outside the Kingdom within 1 year from the date of which the batteries have been taken from the factory or imported into the Kingdom. In case where the user is unable to carry out as aforesaid, the user is entitled to request for extending the period for not more than another 6 months from the expiry date of a year.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 House Registration of Factory or Work Place	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 List of types of goods, production formula, production process or use of the user of battery as raw material or component parts in manufacture of other goods for exportation to outside the Kingdom		1		
2 Map of route to work place and every battery storehouse		1		
3 Letter of consent on entry of the excise officer to inspect work place and storehouse of battery as well as inventory accounts and documentary evidences relating to zero excise rate paid battery all the time		1		
4 Agreement of the application on registration as the user of zero excise tax rate paid battery used as raw material or component parts in manufacture of other goods for exportation to outside the Kingdom		2		



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee



# Excise Tax Supervision

17 Procedures

Task No. 32 – 48





## Service Channels



Area Excise  
Office

or



Area Excise  
Office Branch

Monday – Friday 8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-01

Application Form for Receiving Excise Stamps for Beverage under Section 64 paragraph 2 of the Excise Act B.E. 2560 (2017)

Request Form at :



The Excise  
Department



Regional  
Excise Office



Area Excise  
Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the applicant for beverage excise stamps



The industrialist or importer of beverage who has already excise registered and paid for the beverage that requires to receive excise stamp completely

Category of beverage required for sealing excise stamps



Beverages in tariff of 02.01 and 02.02

02.01 includes artificial mineral water, soda and soft drink without sugar or other sweetening agents and without additives

02.02 includes mineral water and soft drink containing sugar or sweetening agents or additives and other beverages but not including juice or vegetable juice under category 02.03



### Procedures

1

Submit the application for beverage excise stamp (PS. 06-01) together with documentary evidences



#### In case of manufacture in the Kingdom

Submit the application at the Area Excise Office or the Area Excise Office Branch where the factory is located

#### In case of importation

Submit the application at the Area Excise Office where the Customs Office or the Customs that operates the formality in examination of cargoes is carried out

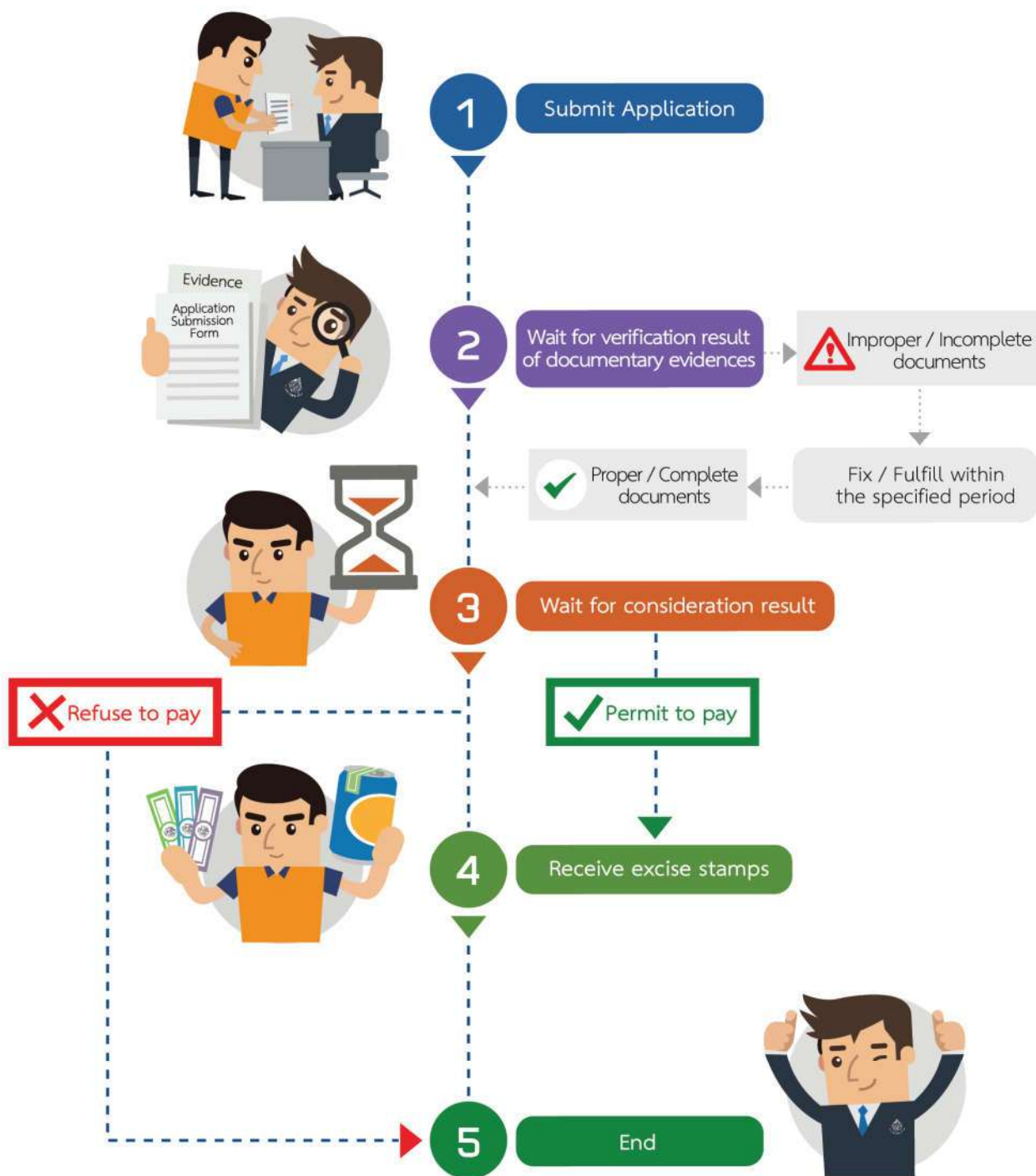
2

Wait for verification result of the application for receiving excise stamps. If the application and evidences are proper and complete, the applicant will be permitted to receive beverage excise stamps





# Overview of Service Process



Total operating period is not over than 2 hours from receiving proper and complete documentary evidences of the application



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



## List of Documentary Evidences



### Identification Documents issued by the Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Filing Form/Bill of Entry		1		
2	Receipt of Excise Payment (including total excise to pay)		1		
3	Invoice		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area  
Excise Office

Monday – Friday at 8.30 – 16.30



Area Excise  
Office Branch

Download Details and Form at:



## Form

PS. 06-12

Application Form for Receiving Excise Stamps for Liquor under Section 64 paragraph 2 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the Applicant for Receiving Excise Stamps for Liquor Manufactured in the Kingdom



The industrialist of liquor who has already excise registered and paid for liquor that requires to receive excise stamps completely

Nature of Liquor Requiring for Affixation of Excise Stamps



Liquor except fermented liquor in type of beer and distilled liquor in type of white spirit that manufactured from the factory that uses machines with total power below 5 HP or uses workers below 7 persons, or in case of use of machines or workers, there must be total machine power below 5 HP and workers below 7 persons



### Procedures

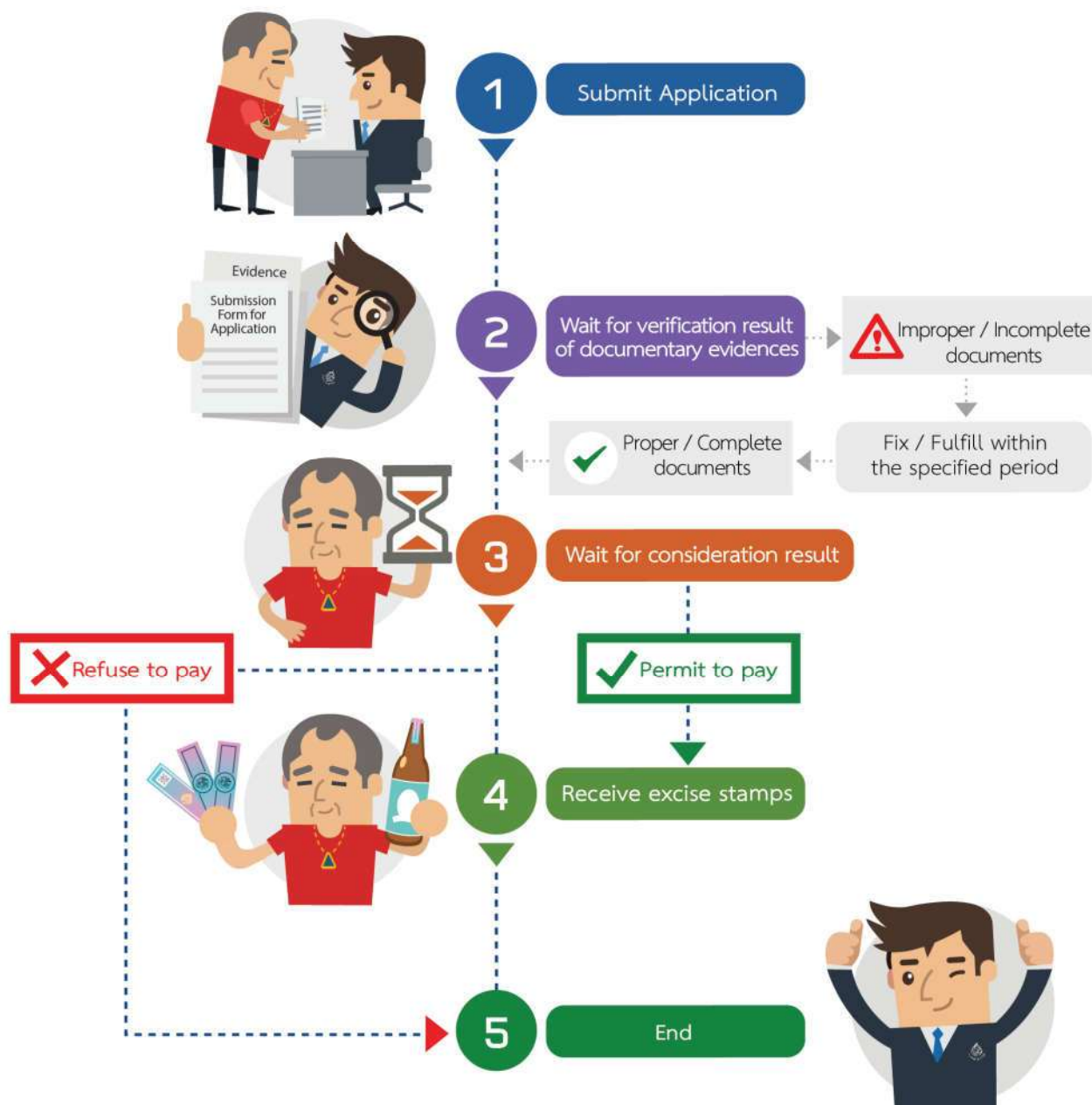
- 1 Submit Application for Receiving Excise Stamps for Liquor (Form PS. 06-12) together with documentary evidences at the Area Excise Office or Area Excise Office Branch of the area where the factory is located



- 2 Wait for verification result of Application for Receiving Excise Stamps. If the application and evidences are proper and complete, the applicant will be permitted to receive excise stamps for liquor that is manufactured in the Kingdom (community fermented liquor and community distilled liquor)



# Overview of Service Process



Total operating period is not over than 3 hours from receiving proper and complete documentary evidences of the application



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

The person with excise burden must affix all excise stamps received from the excise competent official in the permitted quantity on liquor container in the same time without remaining of excise stamps maintained in the factory.

2



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Filing Form		1		
2	Receipt of Excise Payment (including total excise to pay)		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

No Fee





## Service Channels



Area  
Excise Office

Monday – Friday at 8.30 – 16.30



Area Excise  
Office Branch

Download Details and Form at:



## Form

PS. 06-12

Application Form for Receiving Excise Stamps for Liquor under Section 64 paragraph 2 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



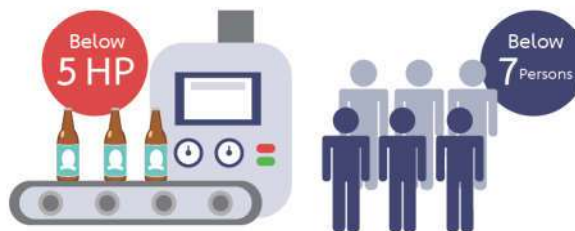
### Rules

Qualification of the Applicant  
for Receiving Excise Stamps for Liquor



The industrialist of liquor who has already excise registered and paid for liquor that requires to receives excise stamps completely

Nature of Liquor Requiring  
for Affixation of Excise Stamps



Liquor except fermented liquor in type of beer and distilled liquor in type of white spirit that manufactured from the factory that uses machines with total power below 5 HP or uses workers below 7 persons, or in case of use of machines or workers, there must be total machine power below 5 HP and workers below 7 persons



### Procedures

- 1 Submit Application for Receiving Excise Stamps for Liquor (Form PS. 06-12) together with documentary evidences at the Area Excise Office or Area Excise Office Branch of the area where the factory is located

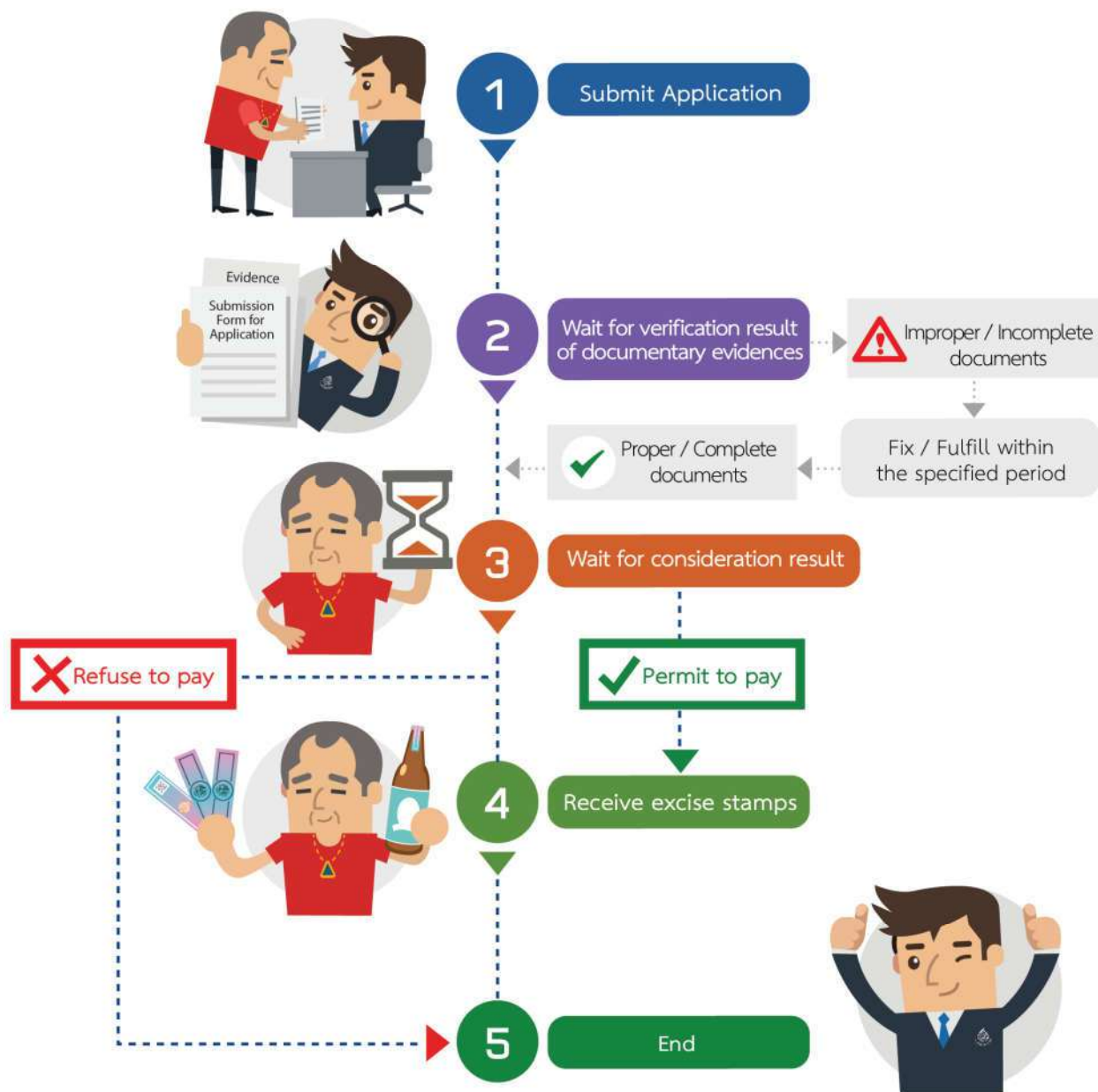


- 2 Wait for verification result of Application for Receiving Excise Stamps. If the application and evidences are proper and complete, the applicant will be permitted to receive excise stamps for liquor that is manufactured in the Kingdom (community fermented liquor and community distilled liquor)





## Overview of Service Process



Total operating period is not over than 2 hours from receiving proper and complete documentary evidences of the application



### Conditions

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

Maintain excise stamps in excise stamps storeroom or secure and strong steel safe inside the factory. The person with excise burden is responsible for completion on provision or supply to be available in the factory before storage of excise stamps in the factory so that the factory controller shall record receipt of excise stamps in inventory accounts for control on receipt-withdrawal and use of excise stamps in Form PS. 06-14 accordingly.

2

## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Filing Form		1		
2	Receipt of Excise Payment (including total excise to pay)		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

No Fee







## Service Channels

Area  
Excise Office

or

Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-12

Application Form for Receiving Excise Stamps for Liquor under Section 64 paragraph 2 of the Excise Act B.E. 2560 (2017)

## Application Form at:

The Excise  
DepartmentRegional  
Excise OfficeArea  
Excise OfficeArea Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the Applicant for Receiving Excise Stamps for Liquor Imported into the Kingdom for Sale



Licensee for sale of liquor Type 1 has already excise registered on behalf of liquor importer that requires to receive excise stamps completely

Nature of Liquor Requiring for Affixation of Excise Stamps



Liquor imported into the Kingdom for sale under license to import liquor into the Kingdom



## Procedures

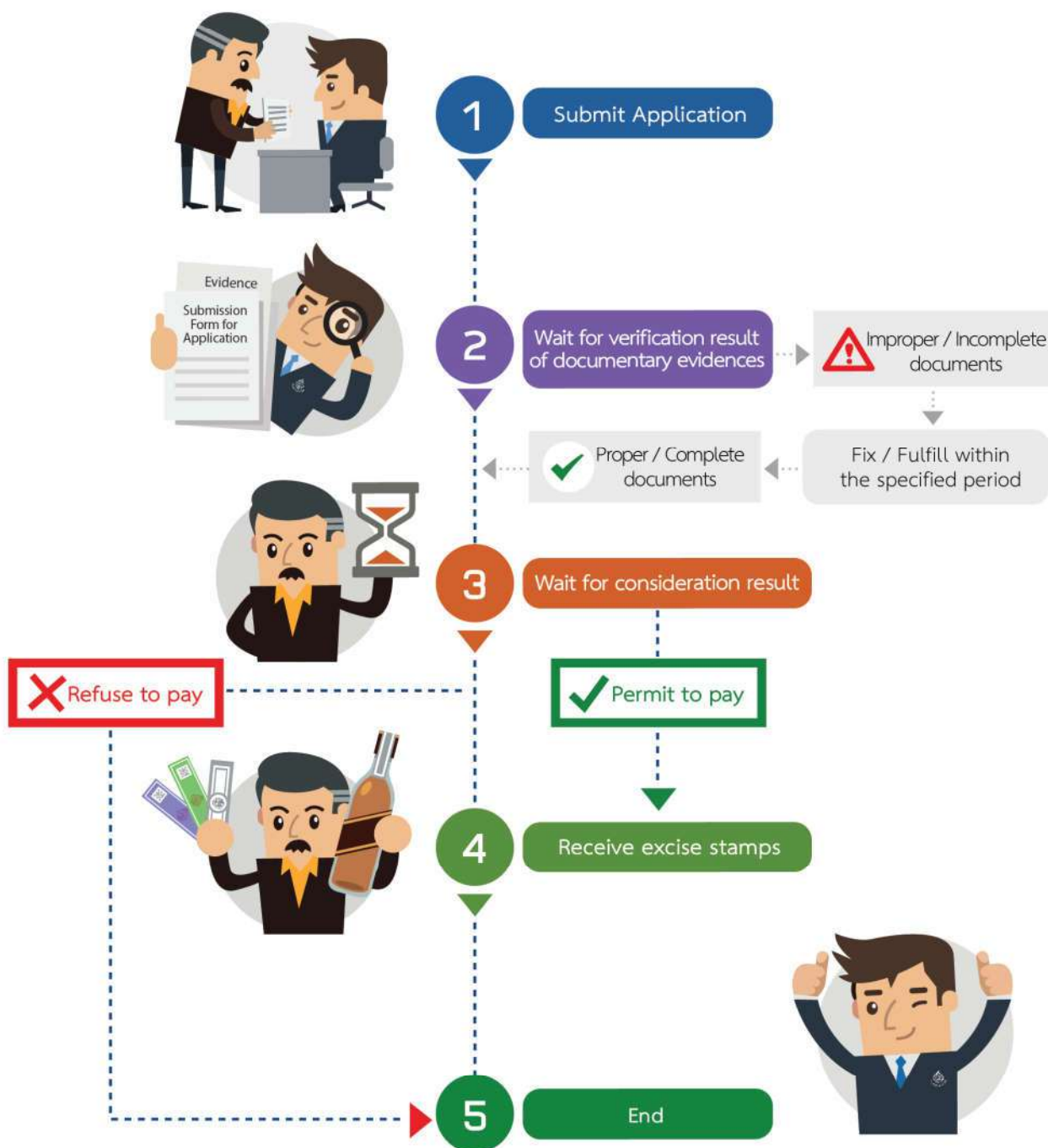
- 1 Submit Application for Receiving Excise Stamps for Liquor (Form PS. 06-12) together with documentary evidences at the Area Excise Office where the goods inspection and release formality operating unit is located.



- 2 Wait for verification result of Application for Receiving Excise Stamps. If the application and evidences are proper and complete, the applicant will be permitted to receive excise stamps for liquor that is imported into the Kingdom for sale.



## Overview of Service Process



### Conditions



Total operating period is not over than 2 hours from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Identification Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Identification Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Bill of Entry		1		
2	Receipt of Excise Payment (including total excise to pay)		1		
3	License to import liquor into the Kingdom		1		
4	Invoice		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Identification Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

No Fee





## Service Channels

Area  
Excise Office

or

Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-16

Application Form for Receiving Excise Stamps for Tobacco

Application Form at:

The Excise  
DepartmentRegional  
Excise OfficeArea  
Excise OfficeArea Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the Applicant  
for Receiving Excise Stamps for TobaccoThe industrialist of tobacco who has already  
excise registered and paid for tobacco that  
requires to receive excise stamps completelyNature of Tobacco Requiring  
for Affixation of Excise Stamps

All types of tobacco



## Procedures

- 1 Submit Application for Receiving Excise Stamps for Tobacco (Form PS. 06-16) together with documentary evidences at the Area Excise Office or Area Excise Office Branch of the area where the factory is located

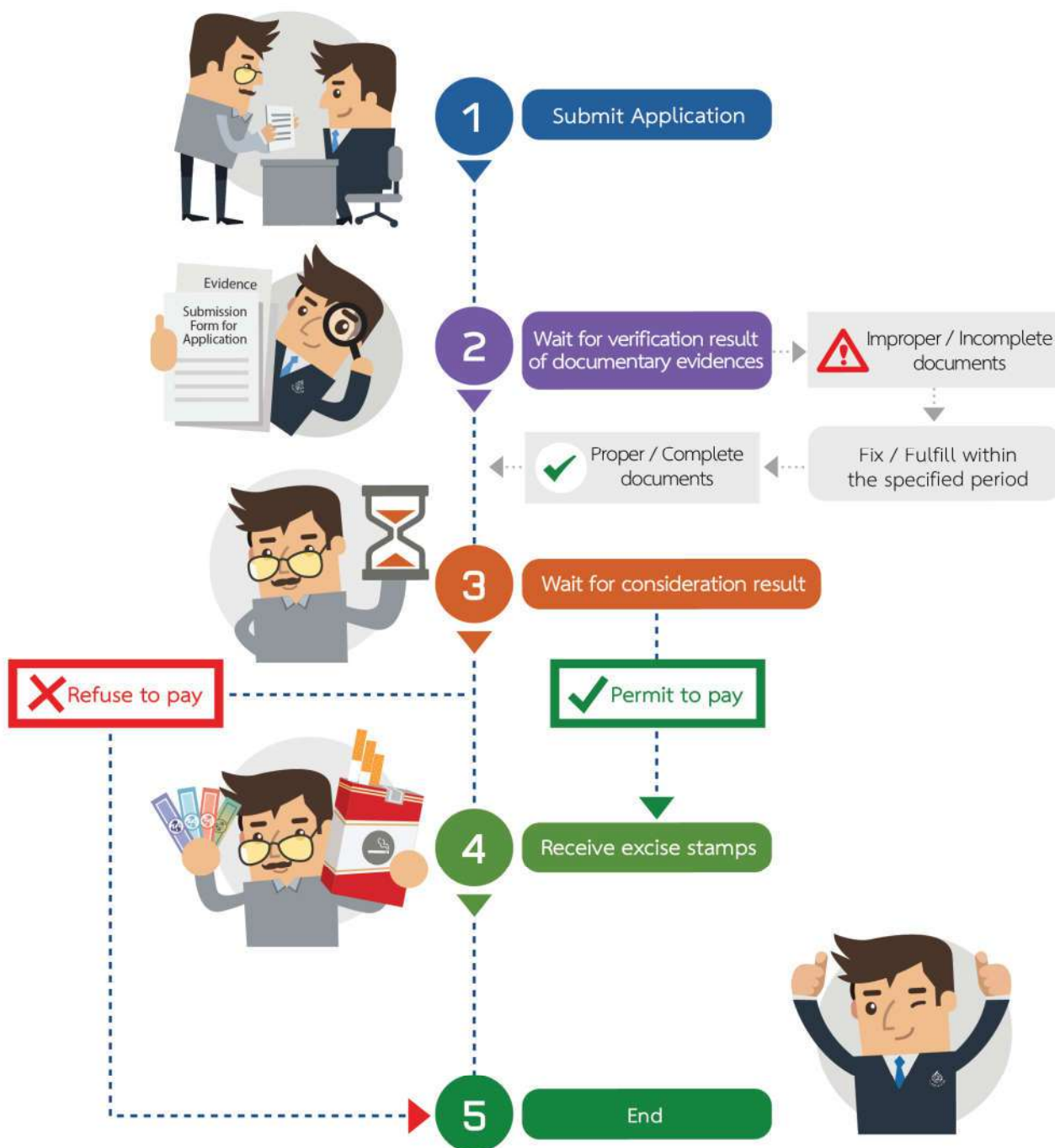


- 2 Wait for verification result of Application for receiving Excise Stamps. If the application and evidences are proper and complete, the applicant will be permitted to receive tobacco excise stamps





## Overview of Service Process



### Conditions



Total operating period is not over than 2 hours from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Excise Filing Form		1		
2 Receipt of Excise Payment (including total excise to pay)		1		



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee







## Service Channels



Area  
Excise Office

or



Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-16

Application Form for Receiving Excise Stamps for Tobacco

Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Person with Excise Burden



The excise registrant on behalf of the tobacco importer who is permitted for license to import tobacco into the Kingdom and has already paid for tobacco that requires to receive excise stamps completely

#### Nature of Tobacco Requiring for Affixation of Excise Stamps



All types of tobacco



### Procedures

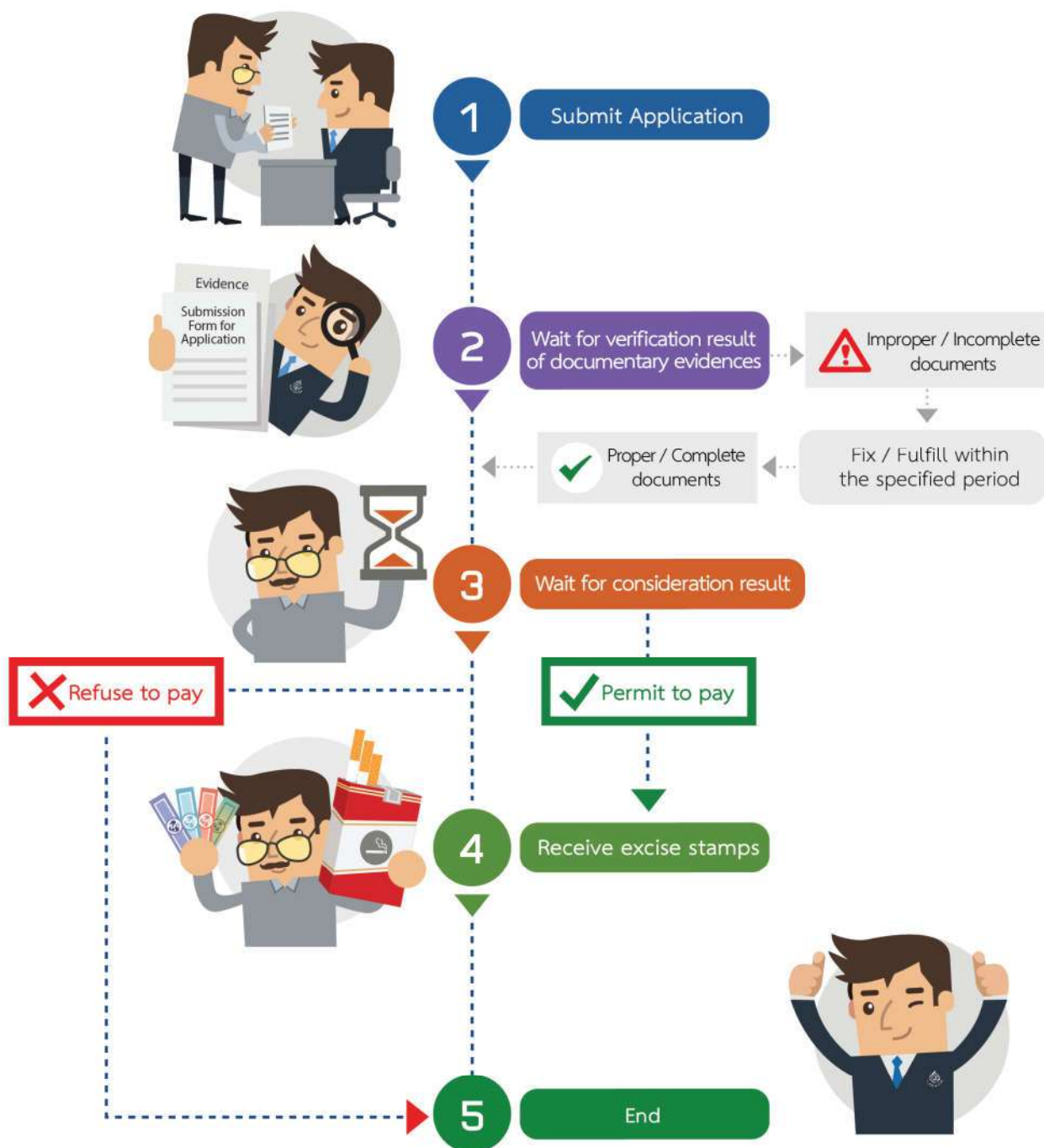
- 1 Submit Application for Receiving Excise Stamps for Tobacco (Form PS. 06-16) together with documentary evidences at the Area Excise Office or Area Excise Office Branch where the head office of the importer or of the location of the Customs Office or the Customs of importation is located



- 2 Wait for verification result of Application for Receiving Excise Stamps. If the application and evidences are proper and complete, the applicant will be permitted to receive excise stamps for Tobacco that is imported into the Kingdom



## Overview of Service Process



### Conditions



Total operating period is not over than 2 hours from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Filing Form or Bill of Entry		1		
2	Receipt of Excise Payment (including total excise to pay)		1		
3	License to import into the Kingdom tobacco		1		
4	Invoice		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee



## Service Channels



Area  
Excise Office

or



Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-20

Application form for Receiving Official Excise Paid Marks for Playing Card

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the Applicant for Receiving Official Excise Paid Marks for Playing Card



The industrialist or importer of playing card who has already excise registered and paid completely

Nature of Playing Card Requiring for Affixation of Official Excise Paid Marks



Playing card distributed in the Kingdom



## Procedures

- 1 Submit Application for Receiving Official Excise Paid Marks for Playing Card (Form PS. 06-20) together with documentary evidences.



## In case of manufacture in the Kingdom

Submit at the Area Excise Office where the factory is located

## In case of importation

Submit at the Area Excise Office where is the location of the Customs or Customs Office that customs formality is located

- 2 Wait for verification result of Application for Receiving Excise Paid Marks. If the application and evidences are proper and complete, the applicant will be permitted to receive the official excise paid marks for playing card.





# Overview of Service Process



## Conditions



Total operating period is not over than 2 hours from receiving proper and complete documentary evidences of the application

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

In case where the person with excise burden is the industrialist of playing card, the official excise registration paid marks for playing card shall be retained in the strengthened storehouse of the official excise registration paid marks.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Filing Form		1		
2	Receipt of Excise Payment (including total excise to pay)		1		
3	Excise Filing Form or Bill of Entry		1		In case of importation
4	Receipt of Excise Payment		1		In case of importation
5	License to import playing card into the Kingdom		1		In case of importation
6	Invoice		1		In case of importation



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-02

Application Form for Permission of Taking Excise Stamps to Affix Containers of Beverage at the factory aboard under Section 64 paragraph 2

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant



The Beverage importer who has already  
excise registered

#### Nature of Beverage Requiring for Affixation of Excise Stamps



Beverage imported into the Kingdom in Tariff  
Category 02.01 and Category 02.02

02.01 includes artificial mineral water, soda and soft drink without sugar or other sweetening agents and without additives.

02.02 includes mineral water and soft drink containing sugar or sweetening agents or additives and other beverages but not including juice or vegetable juice under category 02.03

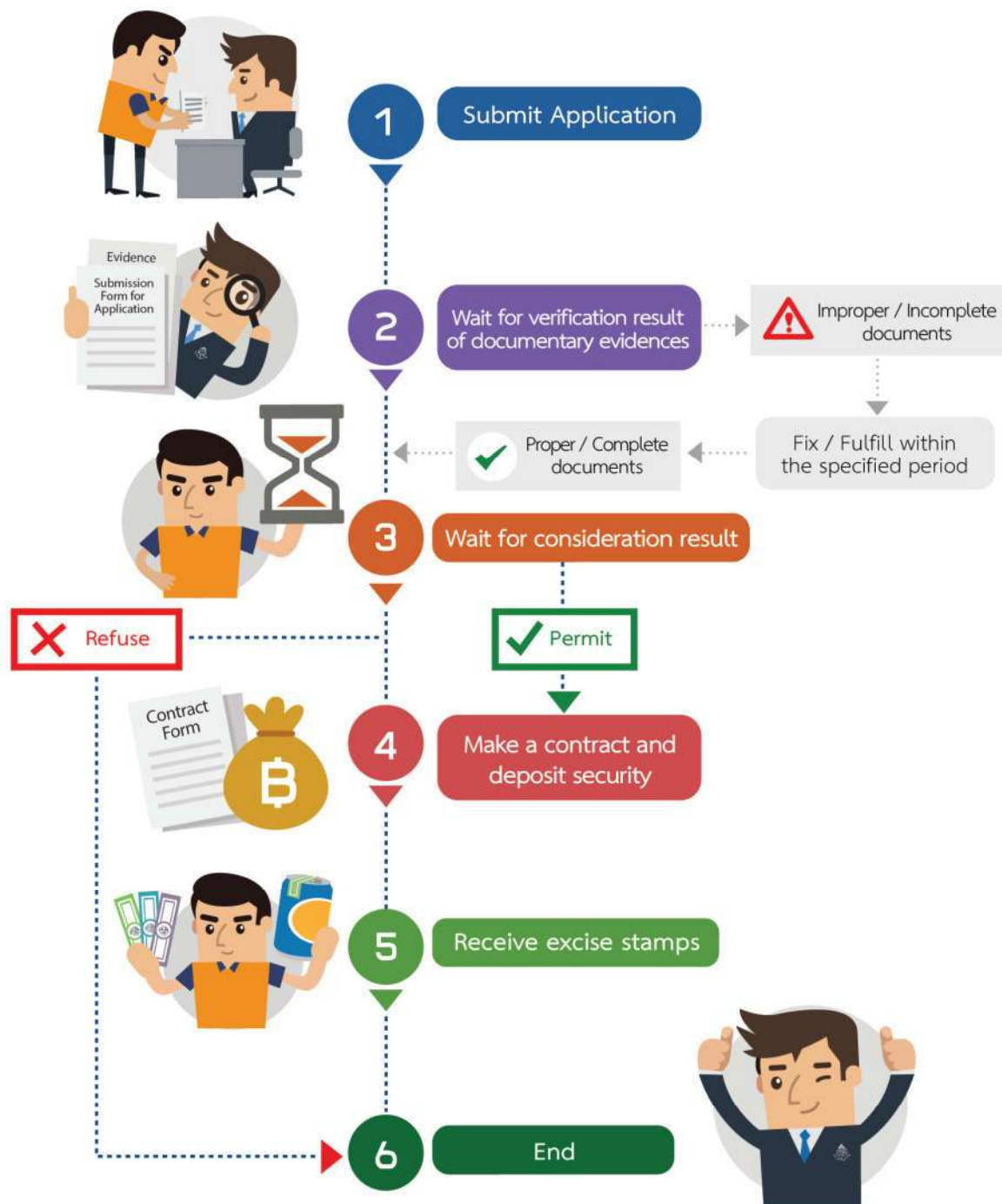


### Procedures

- 1 Submit Application for Permission to Affix Excise Stamps on Containers of Beverage outside the Kingdom or in Free Zone for Beverage Imported into the Kingdom (Form PS. 06-02) together with documentary evidences at the Area Excise Office where is the location of the customs or Customs Office that goods inspection and release formality is carried out, or where is the location of free zone before importation.
- 2 Wait for verification result of Application for Receiving Excise Stamps. If the application and evidences are proper and complete, the applicant will be permitted to makes contract for affixation of excise stamps for beverage on containers of beverage outside the Kingdom or in free zone for beverage imported into the Kingdom.
- 3 Receive excise stamps based on type and quantity specified in the Application.



## Overview of Service Process



### Conditions



Total operating period is not over than 7 working days from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Invoice		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-12

Application Form for Receiving Excise Stamps for Liquor under Section 64 paragraph 2 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

## Qualification of the Applicant



The excise registrant on behalf of the liquor importer who is permitted for license to sell liquor Type 1 and permitted for license to import liquor into the Kingdom, and has already paid excise completely

## Nature of Liquor Requiring for Affixation of Excise Stamps



Liquor imported into the Kingdom for sale



## Procedures

- 1 Submit Application for Receiving Excise Stamps for Liquor (Form PS. 06-12) together with documentary evidences at the Area Excise Office where the head office of the importer or the location of Customs Office or the customs that importation is located



- 2 Wait for verification result of Application for Receiving Excise Stamps. If the application and evidences are proper and complete, the applicant will be permitted to receive liquor excise stamps for affixing on liquor containers at the liquor factory in abroad.





## Overview of Service Process



### Conditions



Total operating period for a working day from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

After the importation of excise stamp affixed liquor into the Kingdom, the person with excise burden must deliver notice to the excise official to inspect liquor before receipt of liquor from the customs official.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Bill of Entry		1		
2	Receipt of Excise Payment (including total excise to pay)		1		
3	License to import liquor into the Kingdom		1		
4	Invoice		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-16

Application Form for Receiving Excise Stamps for Tobacco

Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant for Receiving Excise Stamps for Tobacco



The tobacco importer who has already  
excise registered

#### Nature of Tobacco Requiring for Affixation of Excise Stamps



Tobacco imported into the Kingdom for sale



## Procedures

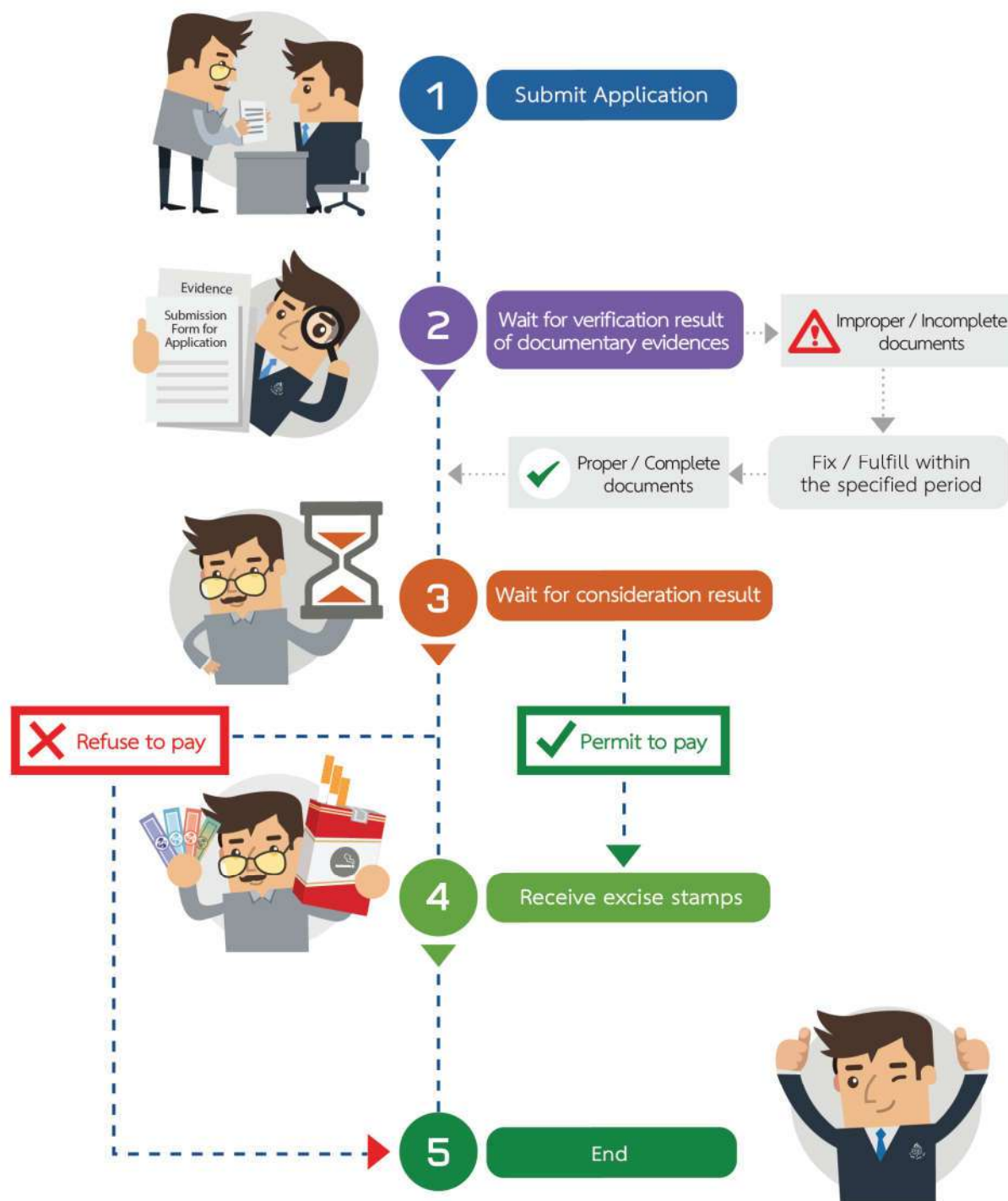
- 1 Submit Application form for Receiving Excise Stamps for Tobacco (Form PS. 06-16) together with documentary evidences at the Area Excise Office where the head office of the importer or the location of Customs Office or the customs that importation is located



- 2 Wait for verification result of Application for Receiving Excise Stamps, If the application and evidences are proper and complete, the applicant will be permitted to receive excise stamps for tobacco.



## Overview of Service Process



### Conditions



Total operating period for a working day from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Excise Filing Form		1		
2	Receipt of Excise Payment (including total excise to pay)		1		
3	License to import tobacco into the Kingdom		1		
4	Invoice		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee





## Service Channels



The Excise Department  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-03

Application form for Registration of Excise Paid Marks under  
Section 68 paragraph 1 of the Excise Tax Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the Applicant  
for Registration of Excise  
Paid Marks

The industrialist or importer of  
beverage who has already  
excise registered

## Nature of Goods Applied for Registration



Excise paid marks for beverage  
Type 02.01 and Type 02.02 with  
the following attributes

- 1 Container seal
  - 1.1 Crown cap or screw cap must be loosen, or unscrewed upon use of goods.
  - 1.2 Cap or cork or other container seal used for sealing the container in the same way as cap or cork must be torn, separated or damaged or deteriorated from the primary condition until it is unusable anymore, upon use of goods.
- 2 Container of goods that can be sealed without requirement to use container seal under Item 1. must be torn, separated or damaged or deteriorated from the primary condition until it is unusable anymore, upon use of goods.

List requiring clear exhibition on  
excise paid marks

- 1 Type of goods
- 2 Figure indicating quantity or volume of goods
- 3 Design of logo or name which is the characteristic of goods
- 4 Name of the industrialist or importer



## Procedures

- 1 Submit Application for Registration of Excise Paid Marks (Form PS. 06-03) together with documentary evidences at Tax Collection Standard and Development Office 1, the Excise Department



- 2 Wait for verification result of Application for Registration of Excise Paid marks. In case where registration is accepted, the applicant shall submit fee payment within specified period, and notify fee payment.

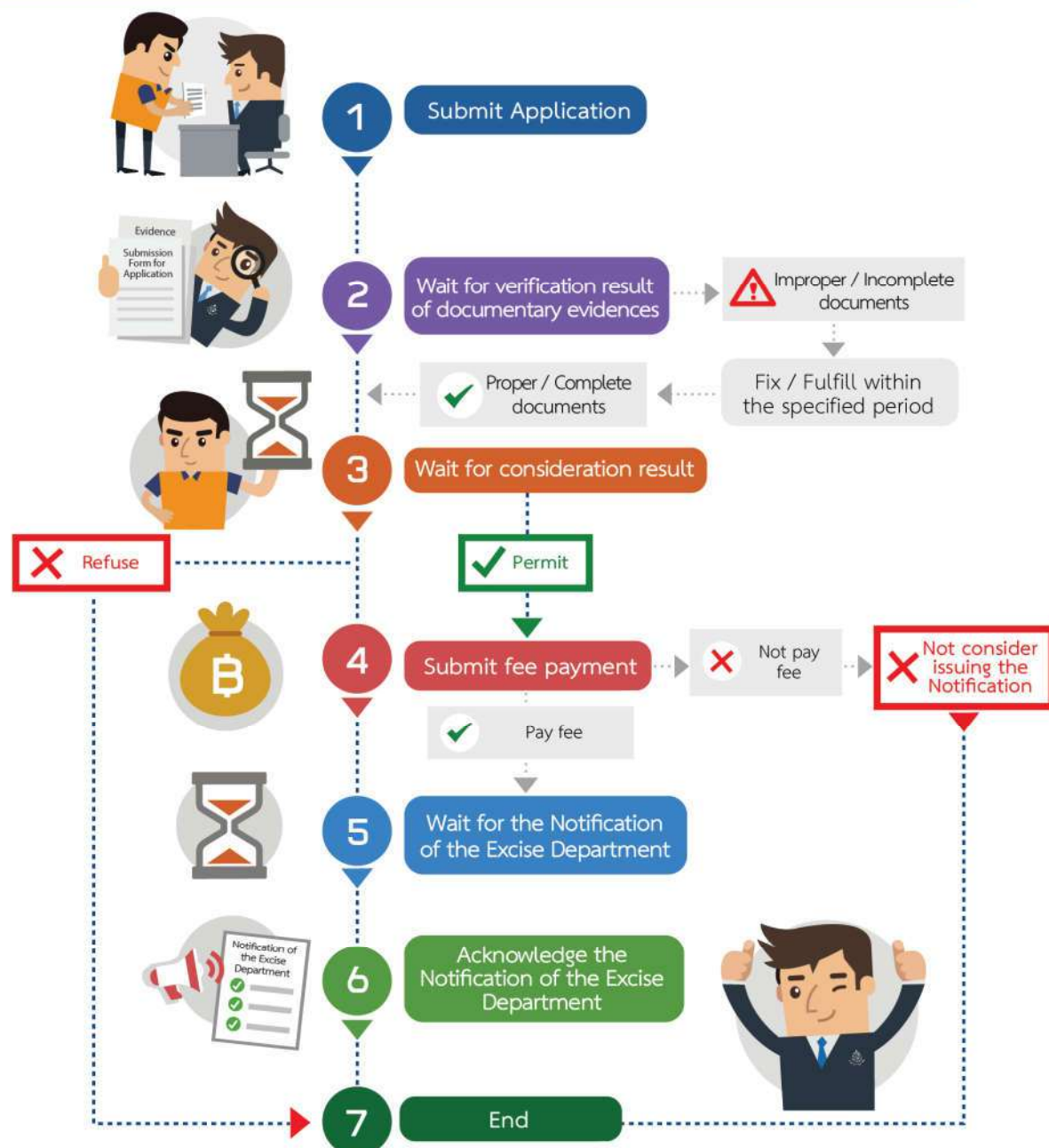


- 3 Acknowledge the Notification of the Excise Department on Attributes of Excise Registration Paid Marks for mark applied for registration





# Overview of Service Process



Total operating period for 30 working days from receiving proper and complete documentary evidences of the application excluding the period during waiting the applicant to submit for fee payment



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

If the applicant fails to submit to pay registration fee of excise registration paid marks within the period notified by the excise official, it shall be deemed that the applicant intends to request for cancelling the registration of excise registration paid mark.

2

The operation excludes the period during waiting the applicant to submit payment of registration fee of the excise registration paid mark.

3



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person

### Other Documents

No Required Document

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

### Fee

Registration fee for specific excise paid mark is 3,000 Baht per time.

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 The Excise Department	Monday – Friday 8.30 – 16.30







## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-04

Application Form for Permission to Manufacture Excise Registration Paid Marks under Section 70 paragraph 2 of the Excise Act B.E. 2560 (2017)

### Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applied Factory



Factory that is granted for factory license. and license according to the law for manufacture of container seal or goods container that can be sealed without requirement to use container seal of goods

#### Nature of Excise Registration Paid Mark Factory



- 1 There is only single gateway of the factory.
- 2 There is an office for the excise official located in front of the main gateway of the factory.
- 3 There is manufacturing to produce marks that the excise official can control manufacturing carefully appropriately

#### Interior of Excise Registration Paid Mark Factory



Mark factory shall consist of the following places

- 1 Storehouse of molds or machines used for manufacture, materials used for making molds, films used for mold photography, as well as any other materials used as mark manufacturing prototype
- 2 Storehouse of raw materials used for manufacture of marks
- 3 Storehouse of marks
- 4 Storehouse of raw materials used for manufacture of marks, and unusable marks  
The aforesaid places must be secure and strong, with single gate or lane for taking goods into or from the said places only

#### Validity of License



3 years from the date of license is issued

### Procedures

- 1 Submit Application form for permission to manufacture Excise Registration Paid Marks (PS. 06-04) together with documentary evidences at the Area Excise Office where the factory is located.



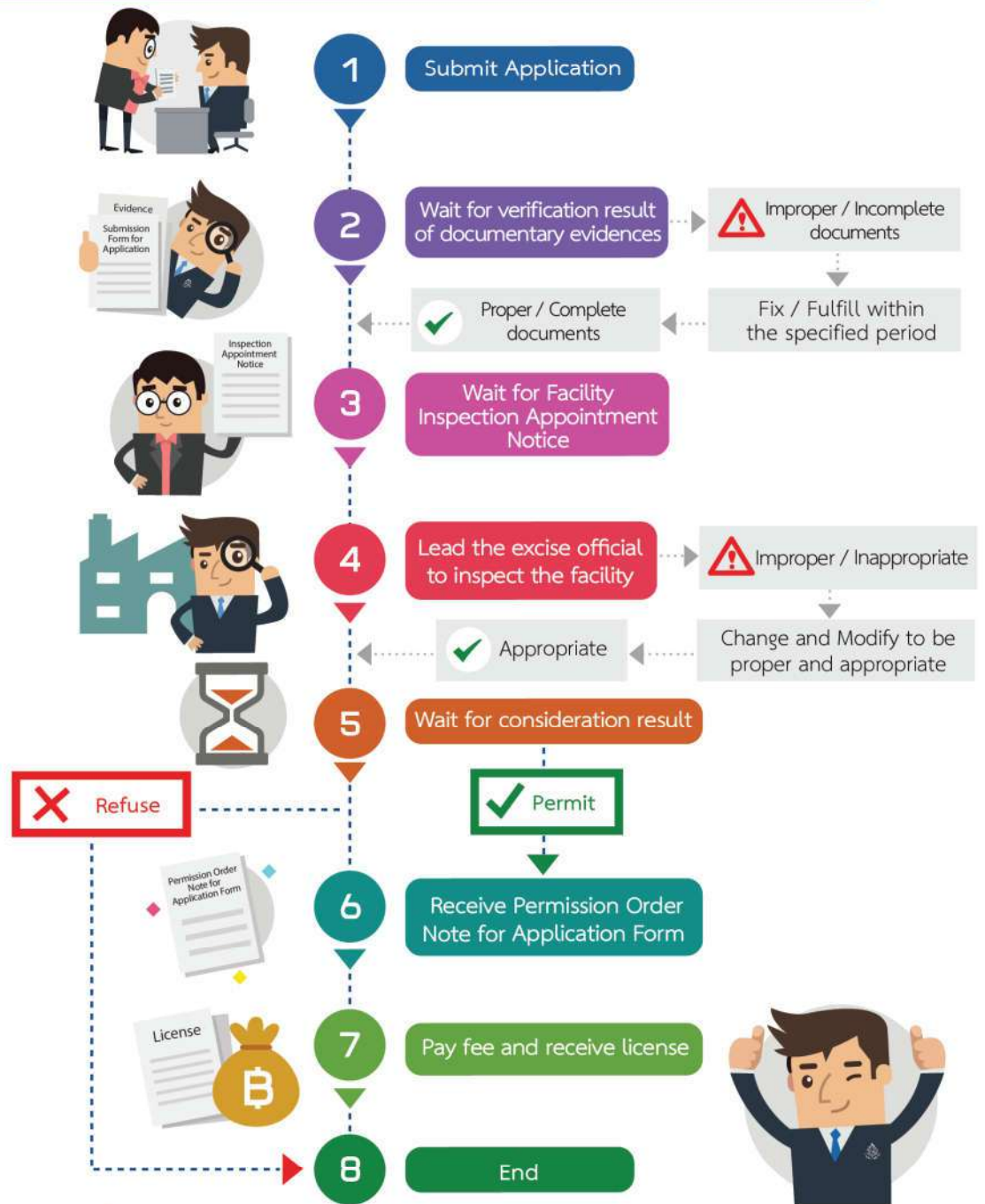
- 2 Wait for verification result of documentary evidences for license to manufacture excise registration paid marks, and make appointment for facility inspection. When the appointment date is due, the applicant shall lead the excise official to inspect the factory that will be used as manufacturing facility of the said marks.



- 3 Wait for consideration, if the applied facility is proper and appropriate, the applicant shall pay fee as notified by the written notice and receive license.



# Overview of Service Process



## Conditions



Total operating period for 14 working days from receiving proper and complete documentary evidences of the application  
Excluding the period during the applicant changes and modifies the factory to proper from the suggestion of the excise official

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

If the applicant fails to submit to pay fee within the period notified by the excise official, it shall be deemed that the applicant requires not to manufacture the excise registration paid marks.

3

The operating step under Manual excluding the period during the applicant changes and modifies the factory to proper from the suggestion of the excise official.





## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Factory License	Ministry of Industry		1	True copy certification signing
2	Drawing plan and layout of factory, drawing plan and layout of the area for machinery location, manufacturing material storehouse, mold storehouse, excise registration paid mark storehouse for those not yet finished for production, excise registration paid mark storehouse for those finished for production, the office of the factory control official, and the factory area		1		
3	Letter of permission request for manufacture of any other article which is not excise registration paid mark (if any)		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

### Fee

License to manufacture excise registration paid mark is 150,000 Baht per license.

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office	Monday – Friday 8.30 – 16.30





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-06

Application Form for Renewal of License to Manufacture Excise Registration Paid Marks under Section 71 paragraph 1 of the Excise Act B.E. 2560 (2017)

### Application Form at:



The Excise Department



Regional Excise Office



Area Excise Office



Area Excise Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant



Factory of excise registration paid marks that be Permitted for license under the Excise Act B.E. 2560 (2017) that Requires to renew the license

#### Validity of License



3 years from the date of license is issued



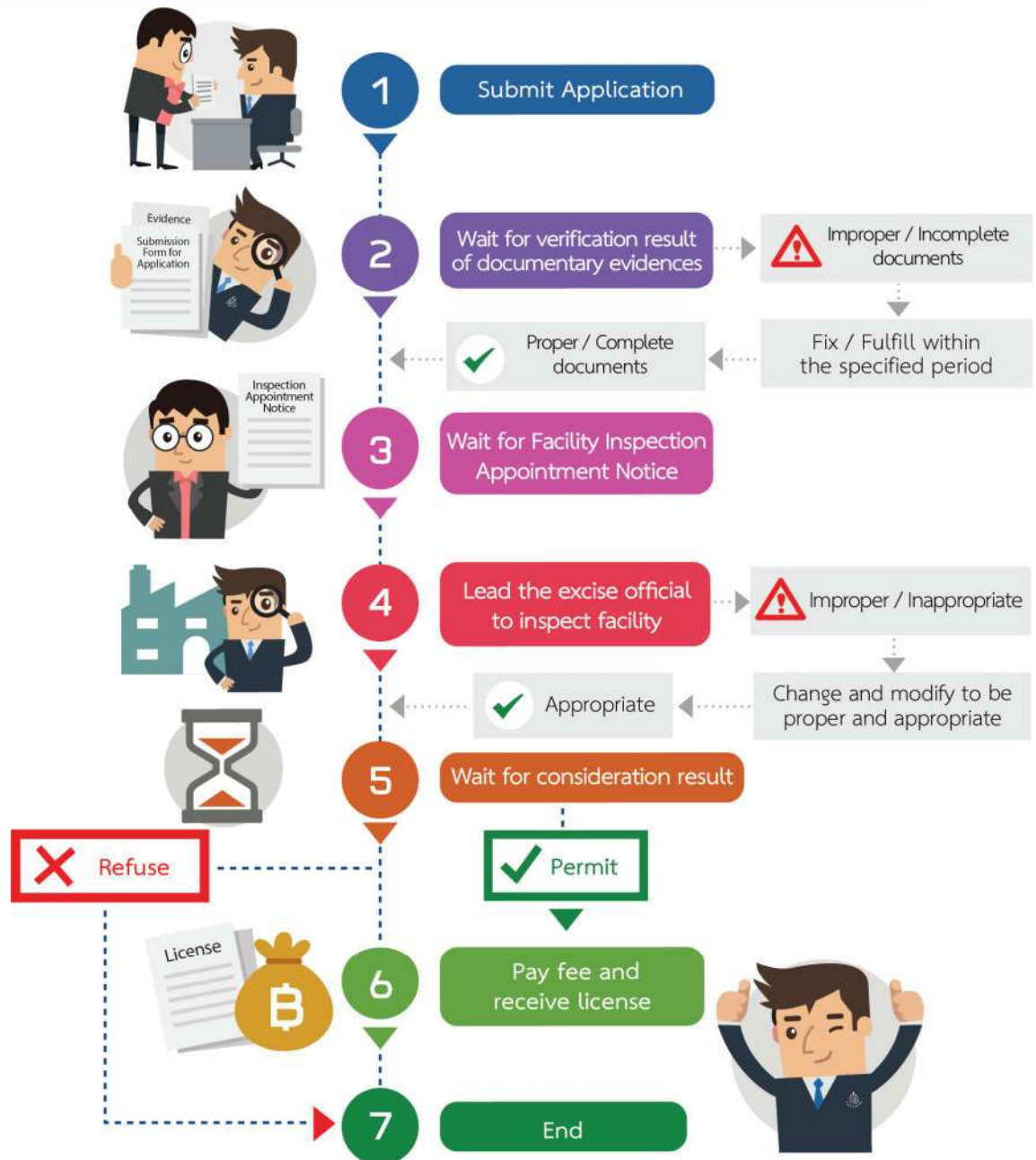
### Procedures

- 1 Submit Application Form for Renewal of License to manufacture Excise Registration Paid Marks (PS. 06-06) together with documentary evidences before the primary license is expired at the Area Excise Office where the factory is located.
- 2 Wait for verification result of documentary evidences for renewal of license to manufacture excise registration paid marks, and make appointment for facility inspection. When the appointment date is due, The applicant shall lead the excise official to inspect the factory that will be used as manufacturing facility of the paid marks
- 3 Wait for consideration, If the applied facility is proper and appropriate, the applicant shall pay fee and receive license.





# Overview of Service Process



Total operating period for 14 working days from receiving proper and complete documentary evidences of the application Excluding the period during the applicant changes and modifies the factory to proper from the suggestion of the excise official



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

If the applicant fails to submit fee payment within period notified by the excise official, it shall be deemed that the applicant requires not to manufacture excise registration paid marks.

2

The operating step under Manual excluding the period during the applicant changes and modifies the factory to proper from the suggestion of the excise official.

3

## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Factory License	Ministry of Industry		1	True copy certification signing
2	Drawing plan and layout of factory, drawing plan and layout of the area for machinery location, manufacturing material storehouse, mold storehouse, excise registration paid mark storehouse for those not yet finished for production, excise registration paid mark storehouse for those finished for production, the office of the factory control official, and the factory area		1		
3	Letter of permission request for manufacture of any other article which is not excise registration paid mark (if any)		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

### Fee

License to manufacture excise registration paid mark is 150,000 Baht per license.

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office	Monday – Friday 8.30 – 16.30







## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-08

Application Form for Permission to Import Excise Registration Paid Marks into the Kingdom under Section 77 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

## Qualification of the Applicant



The industrialist or importer of beverage who  
has already excise registered

Nature of Beverage Requiring  
for Affixation of Registration Paid Marks

## Beverage in Category 02.01 or Category 02.02

02.01 includes artificial mineral water, soda and soft drink without sugar or other sweetening agents and without additives.

02.02 includes mineral water and soft drink containing sugar or sweetening agents or additives and other beverages but not including juice or vegetable juice under category 02.03



## Procedures

- 1 Submit Application form for permission to Import Excise Registration Paid Marks into the Kingdom (Form PS. 06-08) together with documentary evidences



1.1 Industrialist shall submit at the Area Excise Office where the factory is located.

1.2 Importer shall submit at the Area Excise Office where the location of Customs Office or customs that the beverage sealed with excise registration paid mark on container is imported.

- 2 Wait for verification result of permission to import excise registration paid mark into the Kingdom, if it is proper and complete, the applicant shall submit fee payment at the Area Excise Office where Application is submitted.



## Overview of Service Process



### Conditions



Total operating period for 2 working days from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

After importation of excise registration paid marks into the Kingdom, the industrialist/importer shall deliver the written notice to the excise official to inspect the said marks before receipt of the said marks from the customs official.

2

Excise registration paid marks shall be maintained at storehouse in the factory permitted by the Director-General and notify the excise official at the Area Excise Office where the factory is located for acknowledgement.

3





## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Invoice		1		

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

### Fee

1,500 Baht per time

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office	Monday – Friday 8.30 – 16.30





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 06-09 and PS. 06-10

1. Application Form for Buying and License to Buy Excise Registration Paid Marks under Section 79 paragraph 2 of the Excise Act B.E. 2560 (2017)
2. Application Form for Transporting, and Certificate for Transportation of Excise Registration Paid Marks under Section 80 paragraph 1 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

## Qualification of the Applicant



The industrialist of beverage, who has already excise registered and paid for beverage excise, requires to apply for buying and transporting the excise registration paid marks.

Nature of Excise Registration Paid Mark  
Applied for Buying and Transporting

Excise registration paid marks must be manufactured from excise registration paid mark factory permitted from the Excise Department.



## Procedures

- 1 Submit Application Form for Buying and License to Buy Registration Paid Marks (PS. 06-09), and Application Form for Transportation and Certificate for Transportation of Excise Registration Paid Marks together with documentary evidences at the Area Excise Office where the factory is located.

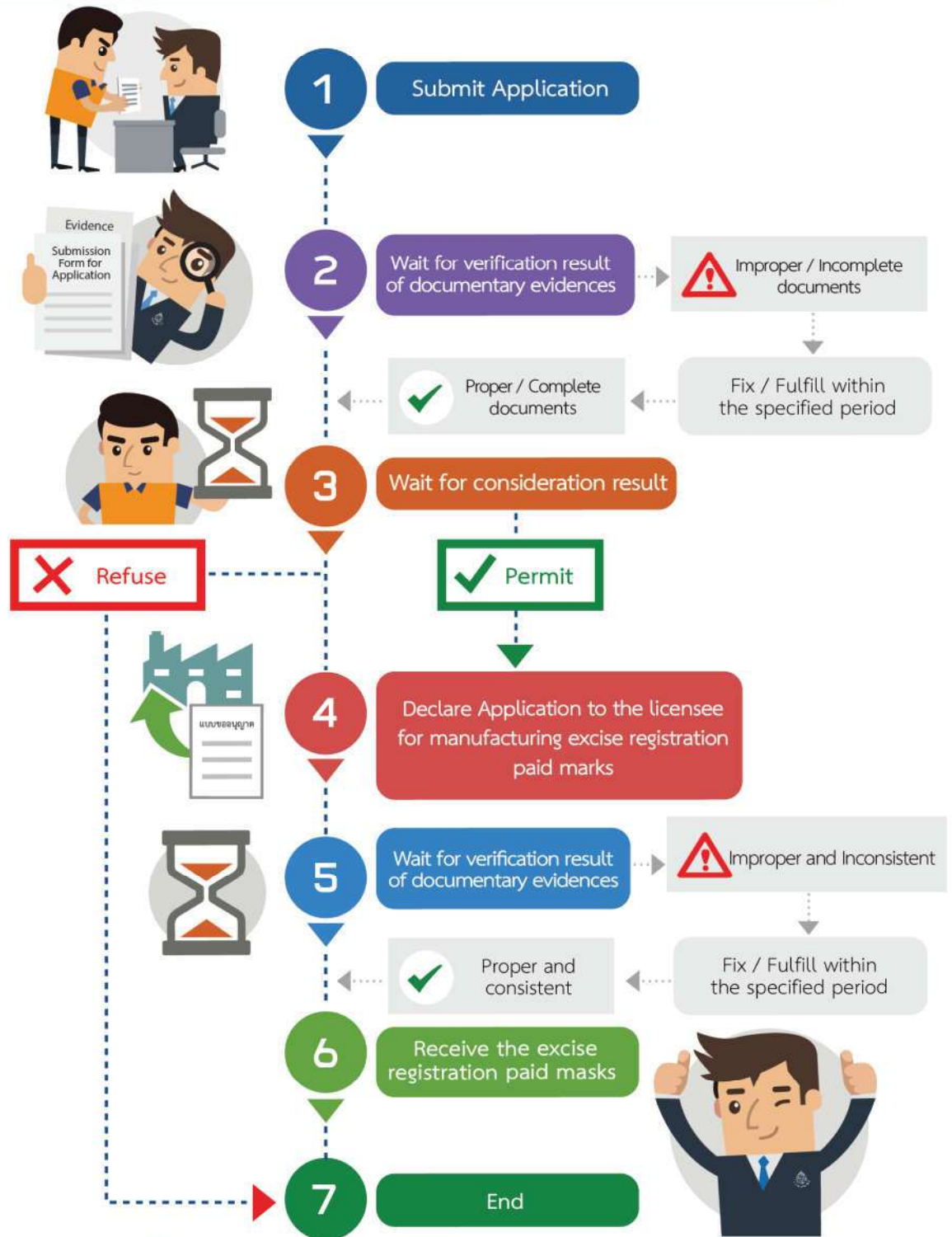


- 2 Wait for permission result for buying and transporting excise registration paid marks, in case of permission, Application Form for Buying and License to Buy Registration Paid Marks, Application Form for Transportation and Certificate for Transportation of Excise Registration Paid Marks being permitted shall be declared to the licensee for manufacture of excise registration paid marks to request for excise registration paid marks through the controller of the excise registration paid mark factory.





## Overview of Service Process



### Conditions



Total operating period for 2 working days from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development/ Ministry of Commerce		1	In case of juristic person



### Other Documents

No required document



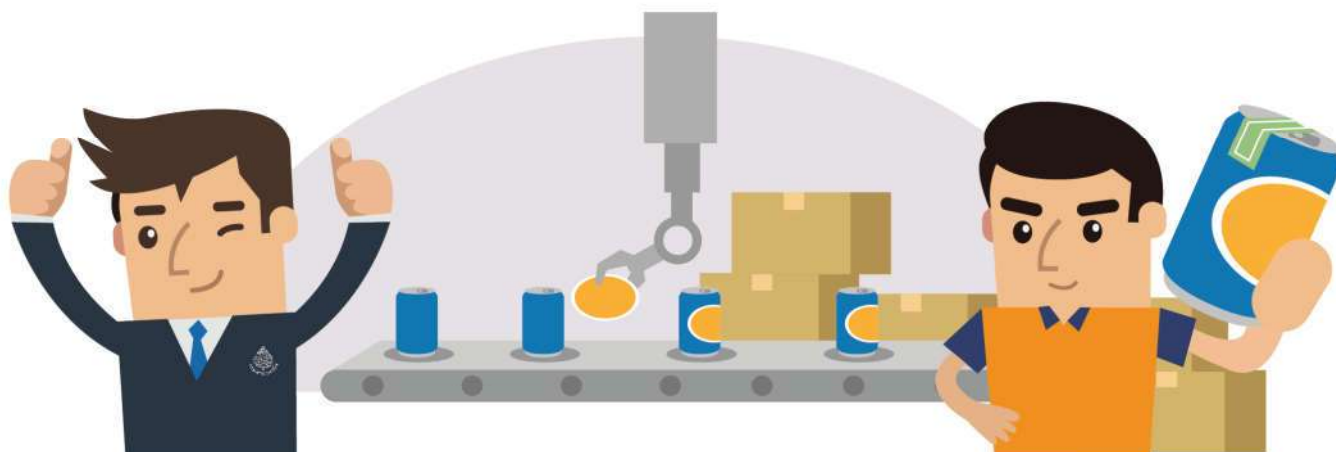
### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee







## Service Channels



The Excise Department  
Monday – Friday  
8.30 – 16.30

## Form



No Form

Download Details at:



## Rules, Procedures and Conditions for Application Submission



## Rules

## Qualification of the Applicant

The industrialist/ or importer of beverage  
who has already registered for excise  
registration paid marks



## Procedures

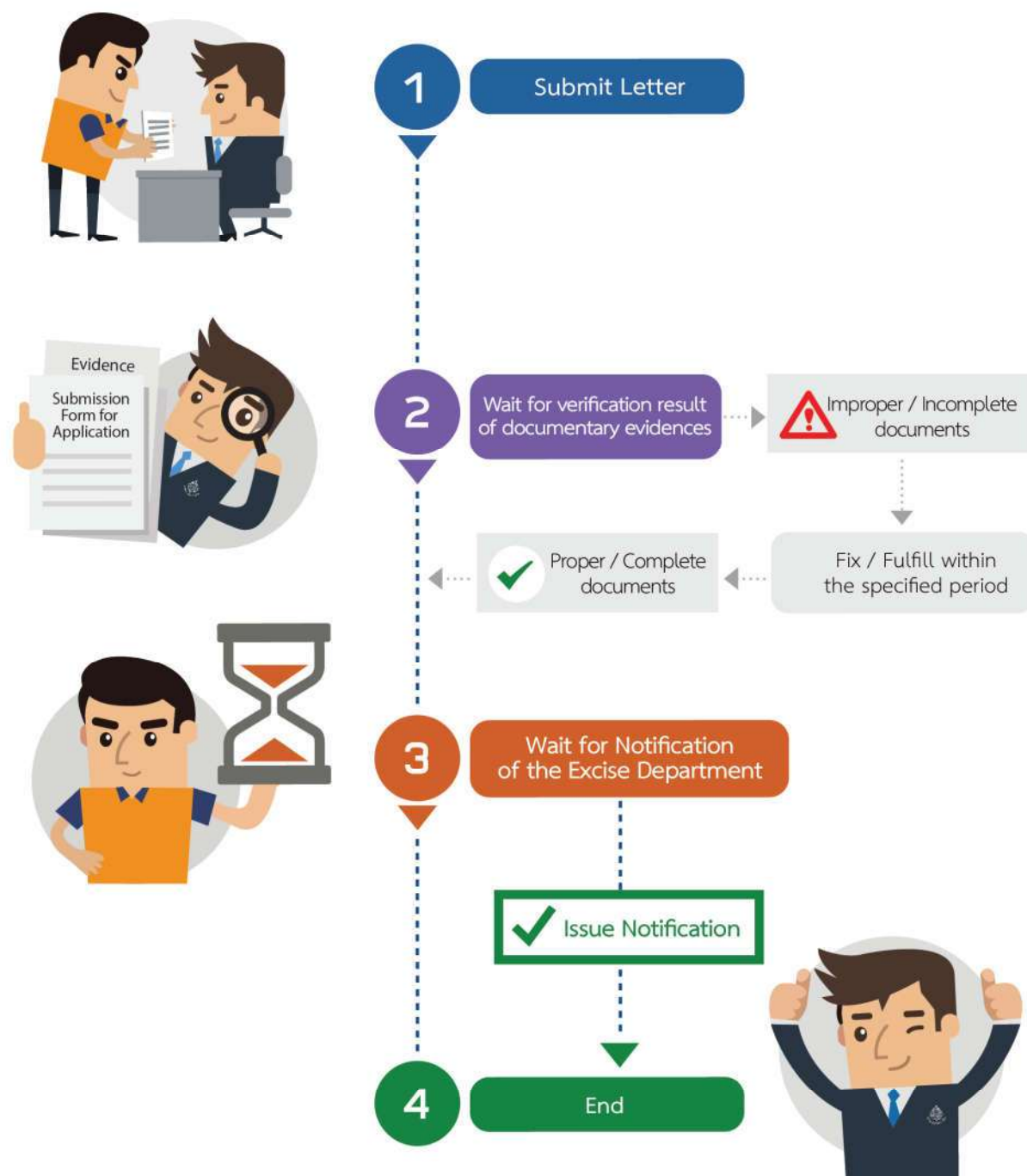
- 1 Submit letter (no form) specifying the number of Excise Registration Paid Marks and Notification of the Excise Department on Attributes of Excise Registration Paid Marks that requires to stop using, together with documentary evidences to the excise official at Tax Collection and Development Office 1, the Excise Department



- 2 Wait for issuance of Notification of the Excise Department on Cancellation of Attributes of Excise Registration Paid Marks



## Overview of Service Process



Total operating period for 25 working days from receiving proper and complete documentary evidences of the application



### Conditions

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Letter of requirement to stop using excise registration paid marks		1		
2	Notification of the Excise Department on Attributes of Registration Excise Paid Marks in the issue that requires to stop using excise registration paid marks			1	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

## Form



No Form

Download Details at:



## Rules, Procedures and Conditions for Application Submission









## Rules

## Qualification of the Applicant

The factory where be permitted to manufacture to excise registration paid marks under the Excise Act B.E. 2560 (2017) that requires to change, modify or use the excise registration paid mark factory or any part of the factory in different manner as licensed.

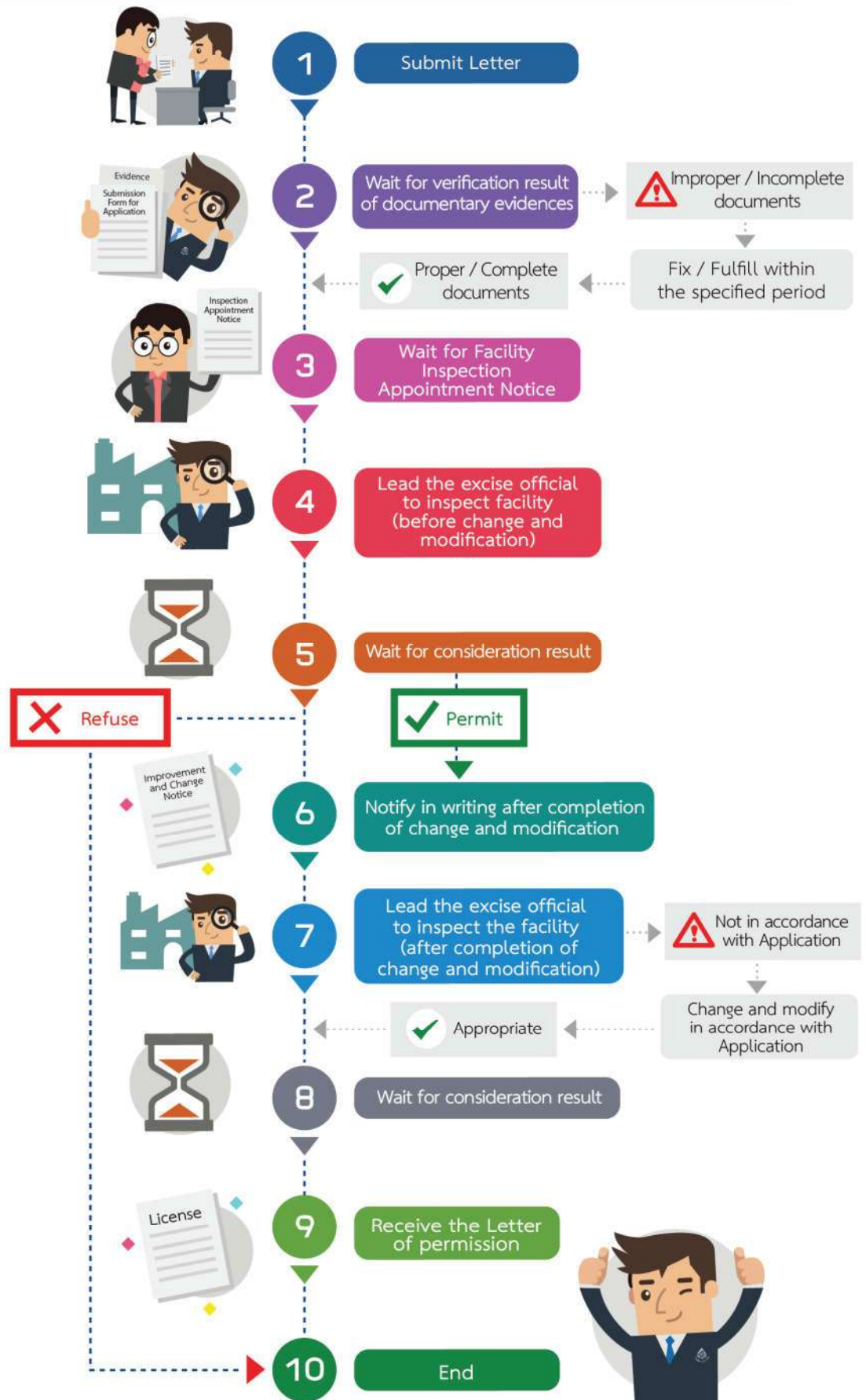


## Procedures

- 1 Submit letter to change, modify or use any part of the factory in different manner as licensed, together with documentary evidences
 
- 2 Wait for verification result of documentary evidences on request to change and modify excise registration paid mark factory, and make appointment for facility inspection. When the appointment date is due, the applicant shall lend the excise official to inspect the facility where is change, modify, or use any part of the factory in different manner as licensed are permitted
 
- 3 Wait for consideration result on permission to change and modify the excise registration paid mark factory.
 
- 4 After completion of change and modification, the written notice of operating result shall be made.
 
- 5 Wait for facility inspection appointment, when appointment date is due, the applicant shall lead the excise official to inspect the completed changing and modifying factory.
 
- 6 If the facility, where is inspected as licensed, is permitted. Wait for consideration result for permission to use the excise registration paid mark factory in the changing and modifying part.
 



## Overview of Service Process



Total operating period for 23 working days from receiving proper and complete documentary evidences of the application  
Excluding the period during the applicant change and modifies the factory to proper from the suggest of the excise official



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

No required document



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Letter of requirement to apply for permission on change and modification of excise registration paid mark factory		1		
2	Drawing plan and layout of excise registration paid mark factory in part applied for permission on change and modification (current issue and issue required for change and modification)		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee



# Accounting and Monthly Financial Statement

2 Procedures

Task No. 49 – 50





## Service Channels



or



Monday – Friday 8.30 – 16.30

## Form



No Form

Download Details at :



## Rules, Procedures and Conditions for Application Submission



### Rules

#### Definition



“Industrialist” means the owner or manager or any person who is responsible for the operation of factory.

“Service Provider” means the owner or manager or any person who is accountable for the operation of service facility.

“Importer” means an importer of things under the law on customs

#### Daily Account Forms



Daily Account Forms for the industrialists and service providers of service facilities are as follows.

- 1 The industrialist of white spirit produced from the factory that uses machines with total power of below 5 HP or uses lesser than 7 workers, or in case of use of machines with total power of below 5 HP and lesser than 7 workers
  - Daily Raw Material Inventory Account in Form PS. 07-01/01
  - Daily Production Account in Form PS. 07-02/1
  - Daily Inventory Account in Form PS. 07-02/1 (2)
- 2 The industrialist of non-beer fermented liquor produced from the factory that uses machines with total power of below 5 HP or uses lesser than 7 workers, or in case of use of machines with total power of below 5 HP and lesser than 7 workers
  - Daily Raw Material Inventory Account in Form PS. 07-01/01
  - Daily Production Account in Form PS. 07-02/1 (1)
  - Daily Inventory Account in Form PS. 07-02/1
- 3 The industrialist of ethanol distilled liquor
  - Daily Raw Material Inventory Account in Form PS. 07-08
  - Daily Production and Distribution Account (for Ethanol Type Distilled Liquor) in Form PS. 07-09
  - Daily Production and Distribution Account (for Converted Ethanol) in Form PS. 07-10
- 4 The industrialist of tobacco that is the manufacturer of rolling tobacco made from tobacco leaves which are grown and sliced by the tobacco farmers
  - Daily Raw Material Inventory Account in Form PS. 07-01/2
  - Daily Production and Distribution Account in Form PS. 07-02/2
- 5 Other industrialists apart from 1 - 4
  - Daily Service Charge Revenue Account in Form PS. 07-01
  - Daily Production and Distribution Account in Form PS. 07-02
- 6 The service provider of the service facility
  - Daily Service Income Account in Form PS. 07-05

#### Qualification of the Applicant



The industrialist, service provider of service facility, or importer that desires the preparation of daily accounts, import inventory accounts, and monthly financial statements by any other means, and permission for submission by electronic means under Section 118.

#### Monthly Financial Statements



- 1 The industrialist of white spirit produced from the factory that uses machines with total power of below 5 HP or uses lesser than 7 workers, or in case of use of machines with total power of below 5 HP and lesser than 7 workers
  - Monthly Financial Statements for Transactions Relating to Raw Materials, Production, Distribution, and Inventory Balance in Form PS. 07-04/01
- 2 The industrialist of non-beer fermented liquor produced from the factory that uses machines with total power of below 5 HP or uses lesser than 7 workers, or in case of use of machines with total power of below 5 HP and lesser than 7 workers
  - Monthly Financial Statements for Transactions Relating to Raw Materials, Production, Distribution, and Inventory Balance in Form PS. 07-04/01
- 3 The industrialist of ethanol distilled liquor
  - Monthly Financial Statements for Transactions Relating to Raw Materials, Production, Distribution, and Inventory Balance in Form PS. 07-11
- 4 The industrialist of tobacco that is the manufacturer of rolling tobacco made from tobacco leaves which are grown and sliced by the tobacco farmers
  - Monthly Financial Statements for Transactions Relating to Raw Materials, Production, Distribution, and Inventory Balance in Form PS. 07-04/2
- 5 Other industrialists apart from 1 - 4
  - Monthly Financial Statements for Transactions Relating to Raw Materials, Production, Distribution, and Inventory Balance in Form PS. 07-04
- 6 The service provider
  - Monthly Financial Statements for Transactions of Service Facility Business Revenue in Form PS. 07-06

#### Import Inventory Accounts



- Importer
- Import Inventory Account in Form PS. 07-03

#### Specified Period



- Submit the application for permission before operation.







## Procedures

Submit Application for Permission at Area Excise Office where the factory, service facility, or work place is located. When being notified for permission, the applicant shall receive the result within 30 days. In case of the result is "Refuse", the Director of Excise Area Office will notice the result by the acknowledgment with reasons of refusing.



### Overview of Service Process



Total operating period for 7 working days

1. From receiving proper and complete documentary evidences of the application
2. Excluding in case where the entrepreneurs have various work places, and have various accounting formats which are applied for permission.



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

### In case of order for permission and not permission

1. In case where the Director of Area Excise Office orders for permission, the applicant shall be notified for acknowledgement of result within 30 days from the notified date. If the result is not acknowledged within specified period, it shall be deemed that the applicant waives the right to be the licensee.
2. In case where the information in forms of Daily Accounts, Import Inventory Accounts for Goods Imported into the Kingdom, Monthly Financial Statement is foreign language, it shall be translated into Thai language.

## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Sample of Forms for Accounts and Monthly Financial Statements using Machines			1	True copy certification signing

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No Fee







## Service Channels



Area  
Excise Office

or



Area Excise  
Office Branch

Monday – Friday 8.30 – 16.30

Download Details and Form at:



## Form

PS. 07-14

Application Form for using Cash Register Device to Produce Receipts under Section 119 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant



The industrialist that is approved for use of cash register device to produce abbreviated tax invoice (ABB) invoice from the Revenue Department.

#### Cash Register Device



Cash register device that is applied for approval shall be cash register device approved for use under rules, procedures and conditions relating to use of cash register device to produce abbreviated tax invoice (ABB) invoice as prescribed by Revenue Department with the same feature, type, model, brand, and Serial Number

#### Issuance of Daily Summary Report



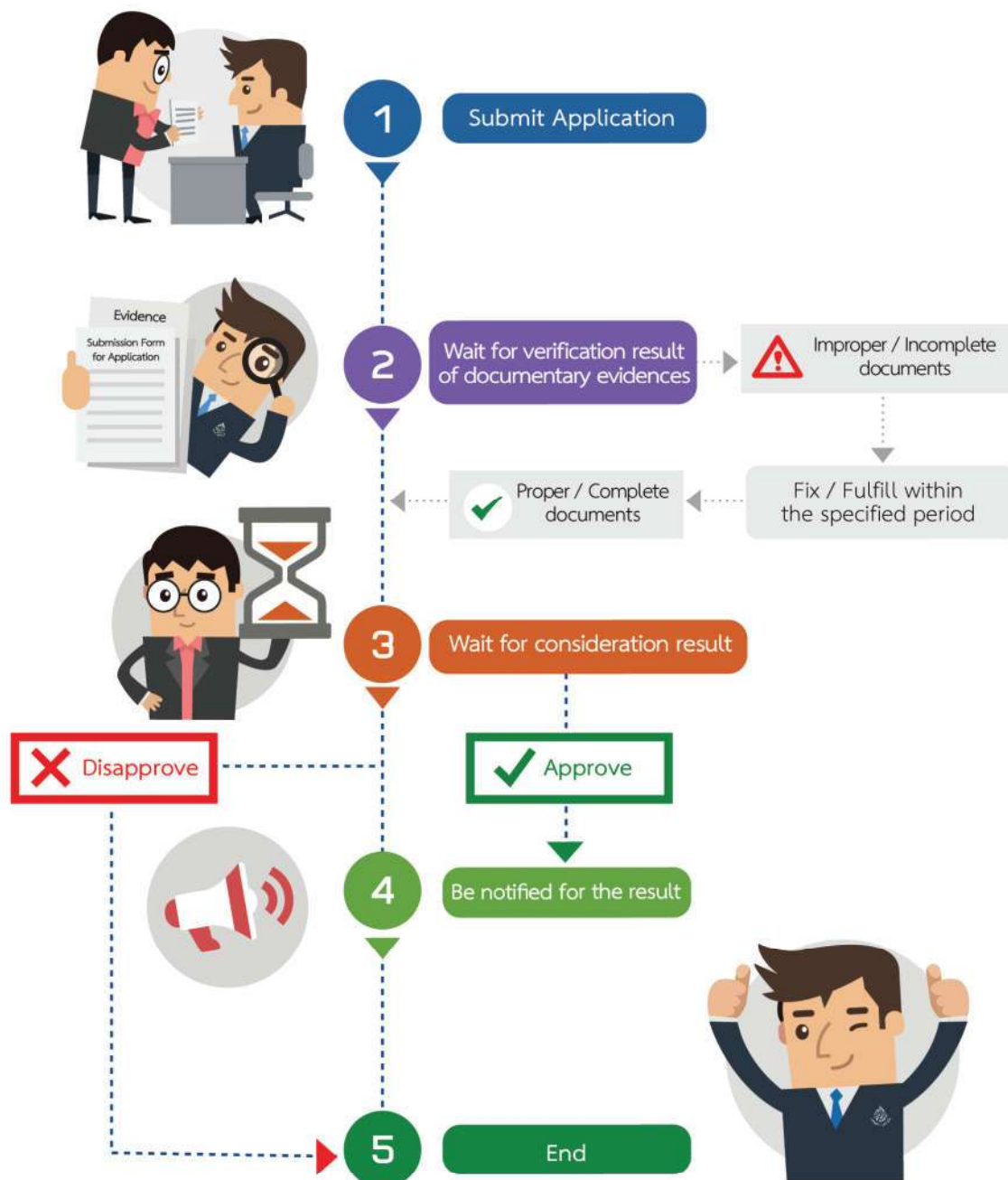
- 1 The service provider of the service facility shall issue Daily Service Revenue Summary Report and issue Monthly Service Revenue Summary Report from each cash register device. It is deemed that daily service revenue summary report is daily accounts preparation report, and monthly service revenue summary report is monthly financial statements.
- 2 In case of several sets of cash register devices, the service provider shall prepare daily total service revenue summary report and monthly total service revenue summary report from each cash register device. It is deemed that such total summary reports are daily and monthly accounts preparation
- 3 The service provider of the service facility shall keep continuing paper rolls that record transactions of daily service revenues being produced from cash register device, and other book keeping documentations are maintained at the work place for at least 5 years to ensure the audit of the official.

## Procedures

Submit Application in Form PS. 07-14 together with documentary evidences showing detail of the Revenue Department's approval for use of cash register device to produce brief tax invoices where the Area Excise Office is located. After consideration, approval result shall be notified for acknowledgement of the applicant.



## Overview of Service Process



### Conditions



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

#### Others

In case of the revision on documents and evidences showing the details of approval on use of cash register device to issue abbreviated tax invoice (ABB) Invoice from Revenue Department, the applicant shall notify the revision in writing at the Area Excise Office where the said service facility is located, and attach with documents and evidences showing such revision.



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Evidences showing the details of approval on use of cash register device to issue Brief Tax Invoice from Revenue Department	Revenue Department, Ministry of Finance		1	True copy certification signing

### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

## Fee and Fee Payment Channels

No Fee



## License for Selling, Manufacturing, Importing/Exporting

15 Procedures

Task No. 51 – 65







## Service Channels

Area  
Excise OfficeArea Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Thailand Post Service  
on schedule of office hours  
at any Post Office Service  
in each areaWebsite  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.Mobile Phone  
Excise Smart Service  
everyday 24 hrs.Others  
on schedule of office hours  
of service point in each area

## Form

PS. 08-06

Application Form for Permission to sell Liquor, Tobacco, and Playing Card for Licensee being granted License (continue) at the prior work place of the Excise Act B.E. 2560 (2017)

## Application Form at:

Area  
Excise Office

or

Area Excise  
Office Branch

Download Details and Form at:



## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the Licensee for Continuous Sale  
of Liquor, Tobacco and Playing Card

- 1 Be the receiver of "Application Form for Permission to sell Liquor, Tobacco, and Playing Card for Licensee being granted License (continue) at the prior work place of the Excise Act B.E. 2560 (2017)" from the Excise Department (if not receiving Application Form for License form the Excise Department, the applicant shall contact Area Excise Office or Area Excise Office Branch by himself/herself).
- 2 Be the licensee for sale of liquor, tobacco, and playing card in the following types.
  - Liquor Type 2 for sale of all kinds of liquor below 10 liter per time
  - Tobacco Type 2 for
    - Retailing of tobacco below 1,000 rolls per time
    - Rolling Tobacco below 2 kilogram per time
    - Blended rolling tobacco or chewing tobacco below 200 gram per time
  - Playing Card Type 2 for sale below 40 decks per time

## Validity of License

a year from the date of license  
is issued continuously effective  
from the primary license

## Procedures

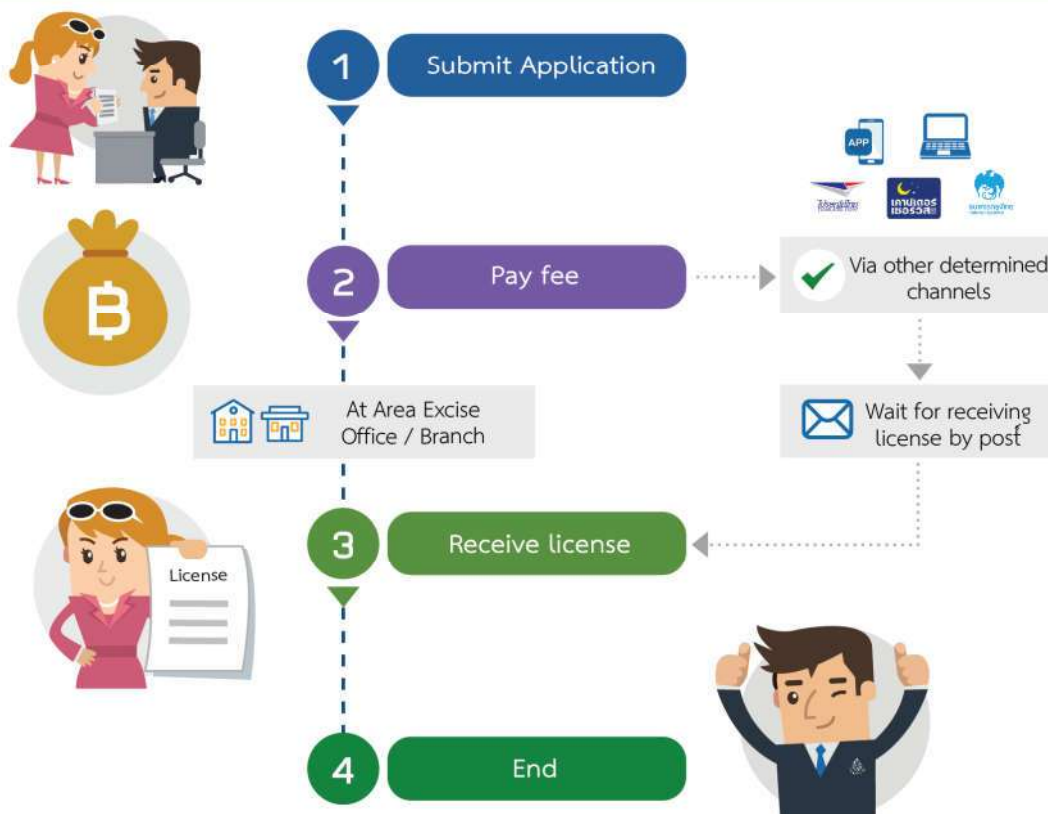
Bring Application Form for License to Continue Selling Liquor, Tobacco, and Playing Card for Licensee being granted for license at the primary business office, that is delivered by the Excise Department, to contact for payment of license fee at the channel determined in the end of the Application Form whereas:

- In case of submission to pay fee at the Area Excise Office or Area Excise Office Branch, the applicant can wait to receive license.
- In case of submission to pay fee in other determined channel, license shall be received by registered post.
- In case of submission at any Post Office, the applicant must exchange money order and return to the Area Excise Office or Area Excise Office Branch to exchange into cash and then issue license.

Note : In case not receiving Application Form for License from the Excise Department, the applicant must contact the Area Excise Office or Area Excise Office Branch where license is issued by himself/herself.



## Overview of Service Process



Total operating period for 5 minutes from receiving proper and complete documentary evidences of the application (particularly contact for fee payment at the Area Excise Office or Area Excise Office Branch)



### Conditions

- 1 The licensee fails to submit the Application for License, if the primary license is expired before submission date of Application.
- 2 In case of expiration of the primary license, the new license shall be applied.
- 3 In case of revision on details in license, the applicant shall contact the Area Excise Office or Area Excise Office Branch only.

### List of Documentary Evidences



#### Identification Documents issued by Government Agencies

No required document



#### Other Documents

No required document



#### Identification Documents for Authorizing Other Persons in Representation

No required document














## Fee and Fee Payment Channels

### Fee

- 1 **License to sell liquor Type 2** for sale every type of liquor below 10 liter per time
  - For bonded warehouse in type of duty-free shop under the law on Customs, annual fee is 500 Baht.
  - For selling facility where the entrepreneur registers VAT, annual fee is 2,000 Baht.
  - For selling facility where the entrepreneur does not register VAT, annual fee is 300 Baht.
- 2 **License to sell tobacco Type 2** for sale every type of tobacco below 1,000 rolls per time.  
 In case of rolling tobacco below 2 kilogram per time.  
 In case of blended rolling tobacco or chewing tobacco below 200 gram per time
  - For the seller of cigarette and cigar
    - In bonded warehouse in type of duty-free shop under the law on Customs, annual fee is 500 Baht.
    - In selling facility where the entrepreneur registers VAT, annual fee is 500 Baht.
    - In selling facility where the entrepreneur does not register VAT, annual fee is 100 Baht.
  - For the seller of chewing tobacco, blended rolling tobacco, rolling tobacco, and other cigarettes, annual fee is 100 Baht.
- 3 **License to sell playing card Type 2** for sale playing card below 40 decks per time
  - In bonded warehouse in type of duty-free shop under the law on Customs annual fee is 500 Baht.
  - In selling facility where the entrepreneur registers VAT, annual fee is 500 Baht.
  - In selling facility where the entrepreneur does not register VAT, annual fee is 100 Baht.

Remark: License fee shall be added with surcharge excise tax for Bangkok and Local Administrative Organization for another 10% of fee.

### Fee Payment Channels

Mode	Place of Fee Payment		Service Period
In person	 Area Excise Office	 Area Excise Office Branch	Monday – Friday 8.30 – 16.30
via Post Office		Post Office around Thailand	On schedule of office hours at any Post Office Service in each area
via Internet Network		www.excise.go.th	Everyday 24 hrs.
via Mobile Application		Application: Excise Smart Service	Everyday 24 hrs.
via Bank		Krung Thai Bank	On schedule of office hours at any Krung Thai Bank in each area
via Counter Service		7-11	Everyday 24 hrs.





## Service Channels



or



Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 08-01

Application Form for Permission to Import Liquor into the Kingdom under Section 154 of the Excise Act B.E. 2560 (2017)

### Application Form at:



## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the Applicant for License to Import Liquor into the Kingdom



Classify by the purpose of importation of liquor into the Kingdom

- 1 For sale which is not for sale in bonded warehouse in type of duty free shop under the law on customs (License Type 1)
  - Be the licensee for sale of liquor Type 1
  - Be appointed from the manufacturer or the person who has right in brand to be the only sole agent of liquor imported into the Kingdom in Thailand
- 2 For sale in bonded warehouse in type of duty-free shop under the law on customs (License Type 2)
  - Be the licensee for sale of liquor Type 2
  - Be the licensee for establishment of bonded warehouse in type of duty-free shop under the law on customs
- 3 For sample or not for commercial purpose by taking into bonded warehouse under the law on customs (License Type 3)
  - Be the person that is permitted to establish bonded warehouse in type of duty-free shop under the law on customs
- 4 For use as raw materials for manufacturing liquor
  - Be the licensee for manufacturing liquor
- 5 For other purposes apart from 1-4
  - Be a juristic person established under Thai law; or
  - Be an ordinary person who not below 20 full years old

Requirement for Importing Liquor into the Kingdom



- 1 Must apply for license before importing of liquor into the Kingdom in all cases.
- 2 Must import liquor into the Kingdom through the customs as prescribed by the Director-General.
- 3 In case of application for License Type 1
  - Must be approved by the Excise Department for using container label for liquor to import into the Kingdom for distribution.
  - Must affix label on container of licensed liquor before importing liquor into the Kingdom.
  - Must send sample of liquor to the Excise Department for testing or send Certificate of the sample of liquor Test Result issued by the agency prescribed by the Director-General to be the agency of liquor quality test or agency of the foreign government or agency certified by the foreign government to have duty to control the liquor manufacture of the liquor manufacturer in abroad.

### Validity of License



6 months from the date of license is issued which can be used for just single importation



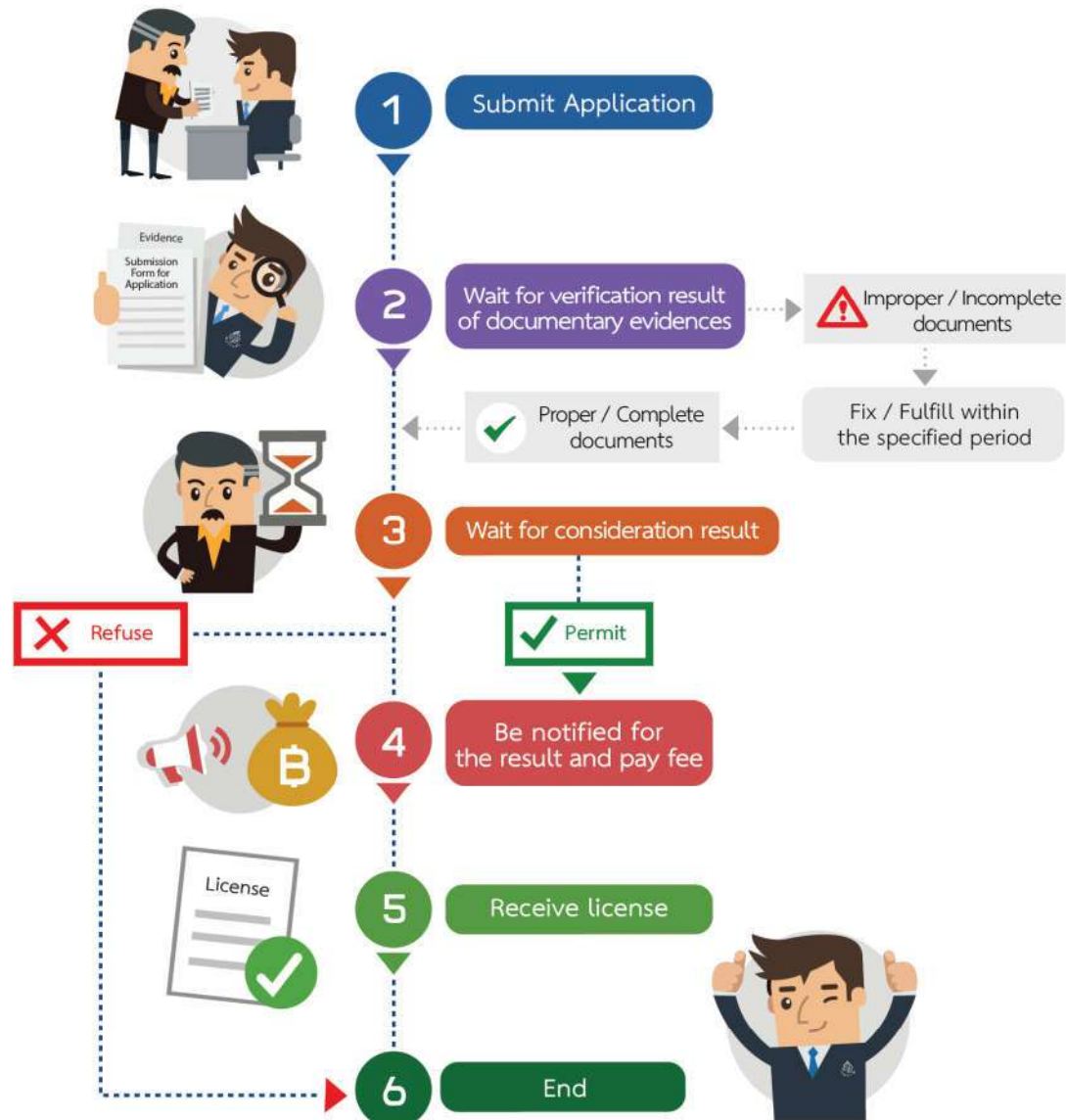


## Procedures

Submit Application for permission for Importing Liquor into the Kingdom together with documentary evidences at the Area Excise Office or the Area Excise Office Branch where is the location of the customs Office or the customs that liquor is imported into the Kingdom. After being notified for permission, the application shall receives license



### Overview of Service Process



## Conditions



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

In case of permission, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the authorized signatory in binding the juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
License Type 1					
1	Liquor selling license Type 1	The Excise Department Ministry of Finance		1	True copy certification signing
2	Invoice or Proforma Invoice made before trading agreement			1	True copy certification signing
3	Letter of approval of using container label for liquor imported into the Kingdom			1	True copy certification signing
4	Evidence of Thailand sole agent for liquor imported into the Kingdom (an issue in origin language)			1	True copy certification signing
5	Evidence of Thailand sole agent for liquor imported into the Kingdom (an issue in Thai language)			1	True copy certification signing
6	Certificate of Testing Result of Liquor imported into the Kingdom			1	True copy certification signing
License Type 2					
1	Liquor selling license Type 2	The Excise Department Ministry of Finance		1	True copy certification signing
2	Invoice or Proforma Invoice made before trading agreement			1	True copy certification signing
3	Certificate of permission to establish bonded warehouse in type of duty-free shop	The Excise Department Ministry of Finance		1	True copy certification signing
License Type 3					
1	Invoice or Proforma Invoice made before trading agreement			1	True copy certification signing
2	Certificate of permission to establish bonded warehouse in type of duty-free shop under the law on customs.	The Excise Department Ministry of Finance		1	True copy certification signing



## List of Documentary Evidences



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
<b>License Type 4</b>				
1 Invoice or Proforma Invoice made before trading agreement			1	True copy certification signing
2 License to manufacture liquor	The Excise Department Ministry of Finance		1	True copy certification signing
<b>License Type 5</b>				
1 Invoice or Proforma Invoice made before trading agreement			1	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- 1 **License Type 1** for importing to sell which is not sale in bonded warehouse in type of duty-free shop under the law on customs is charged for 1,200 Baht per license
- 2 **License Type 2** for importing to sell in bonded warehouse in type of duty-free shop under the law on customs is charged for 1,200 Baht per license
- 3 **Other types of license** are charged for 300 Baht per license.

### Fee Payment Channels

Mode	Place of Fee Payment		Service Period
In person	 Area Excise Office	 Area Excise Office Branch	Monday – Friday 8.30 – 16.30



## Service Channels



Area Excise Office

or



Area Excise Office Branch

Monday – Friday 8.30 – 16.30

Download Details and Form at:



## Form

PS. 08-01

Application Form for Importing Liquor into the Kingdom under Section 154 of the Excise Act B.E. 2560 (2017)

Application Form at:



The Excise Department



Regional Excise Office



Area Excise Office



Area Excise Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

In case of changing in type of license to import liquor

- 1 Licensee Type 1 for importing of liquor into the Kingdom for sale which is not sale in bonded warehouse in type of duty-free shop, desires to export liquor to other countries
- 2 Licensee for importing of liquor into the Kingdom for exporting to other countries, desires to import liquor into the country for other purposes



### Procedures



Submit Application Form for License to Import Liquor into the Kingdom together with documentary evidences at the Area Excise Office where the primary license is issued, or the Area Excise Office Branch where is the location of the Customs Office or customs that liquor is imported into the Kingdom. Upon being notified for permission, the applicant shall receive license.



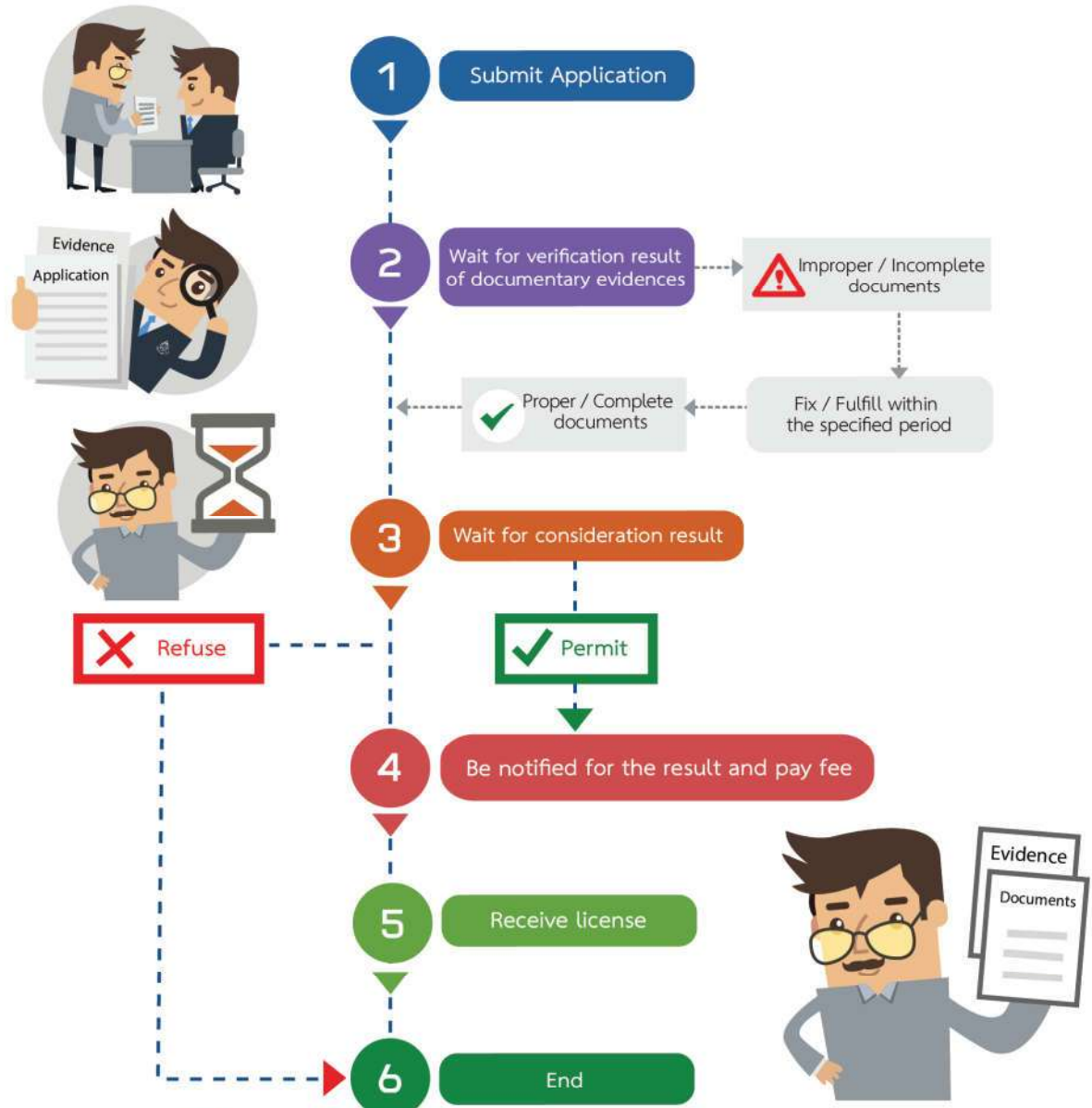
### Qualification of the Applicant for Permission to Change Type of License to Import Liquor

- 1 In case of changing type to be license for importing liquor into the Kingdom for sale which is not sale in bonded warehouse in type of duty-free shop under the law on customs, the applicant must have the following qualifications.
  - Be the licensee for liquor selling license type 1.
  - Be the only sole agent of liquor imported into the Kingdom.
  - Be approved by the excise department to use container label for liquor.
- 2 In case of changing type to be license for importing liquor into the Kingdom for sale in bonded warehouse in type of duty-free shop under the law on customs, the applicant must have the following qualifications.
  - Be the licensee for liquor selling license type 2.
  - Be the person who is permitted to establish bonded warehouse in type of duty-free shop under the law on customs.
- 3 In case of changing type to be license for importing liquor into the Kingdom for being sample or not for commercial purpose by taking into bonded warehouse under the law on customs, the applicant must have the following qualifications.
  - Be the person that is permitted to establish bonded warehouse in type of duty-free shop under the law on customs.
- 4 In case of changing type to be license for importing liquor into the Kingdom for using as raw materials to manufacture liquor, the applicant must have the following qualifications.
  - Be the licensee for manufacture of liquor.
- 5 In case of changing type to be license for importing liquor into the Kingdom for other purposes apart from 1-4, the applicant must have any of the following qualifications.
  - Be a juristic person established under Thai law
  - Be an ordinary person with not below 20 full years old





# Overview of Service Process



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application



## Conditions

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

In case of permission, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

3

After receiving license to import liquor into the Kingdom for exporting to other countries, and exporting liquor to outside the Kingdom, the license must notice to the Director of Area Excise Office together with evidences on exportation of liquor to outside the Kingdom within 30 days from the exported date liquor to outside the Kingdom.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the authorized signatory in binding the juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Primary license to import liquor into the Kingdom	The Excise Department Ministry of Finance		1	PS. 08-02



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- License Type 1 for importing to sell which is not sale in bonded warehouse in type of duty-free shop under the law on customs is charged for 1,200 Baht per license
- License Type 2 for importing to sell in bonded warehouse in type of duty-free shop under the law on customs is charged for 1,200 Baht per license
- Other types of license are charged for 300 Baht per license

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	Area Excise Office            Area Excise Office Branch	Monday – Friday 8.30 – 16.30







## Service Channels



The Excise Department



Area Excise Office



Area Excise Office Branch

Monday – Friday 8.30 – 16.30

Download Details and Form at:

## Form

PS. 08-04

Application Form for Using Container Label of Liquor that Imported into the Kingdom

Download Form at:



The Excise Department



Area Excise Office



Area Excise Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Requirement for Requesting to Use Container Label of Liquor that Imported into the Kingdom



- 1 The person, who desires to import liquor into the Kingdom for distribution, must firstly apply for label approval.



- 2 If the use of container label of liquor is approved, such label can be continuously used without requirement to submit new application form in case of no change, detail or vintage year.

## Qualification of the Applicant for Using Liquor Container Label

- 1 Be the licensee for sale of liquor Type 1
- 2 Be appointed from the manufacturer or the person that has right in brand to be Thailand sole agent of liquor imported into the Kingdom



## Liquor Container Label Statements

Container label of liquor imported into the Kingdom must contain the following statements.

- Name of Liquor
- Intensity of alcohol in degree or percent by volume
- Net volume as required by the relevant laws
- Caution as required by the relevant laws
- Name and location of business office of the licensee for sale of liquor Type 1
- Name and location of the manufacturer of liquor in abroad

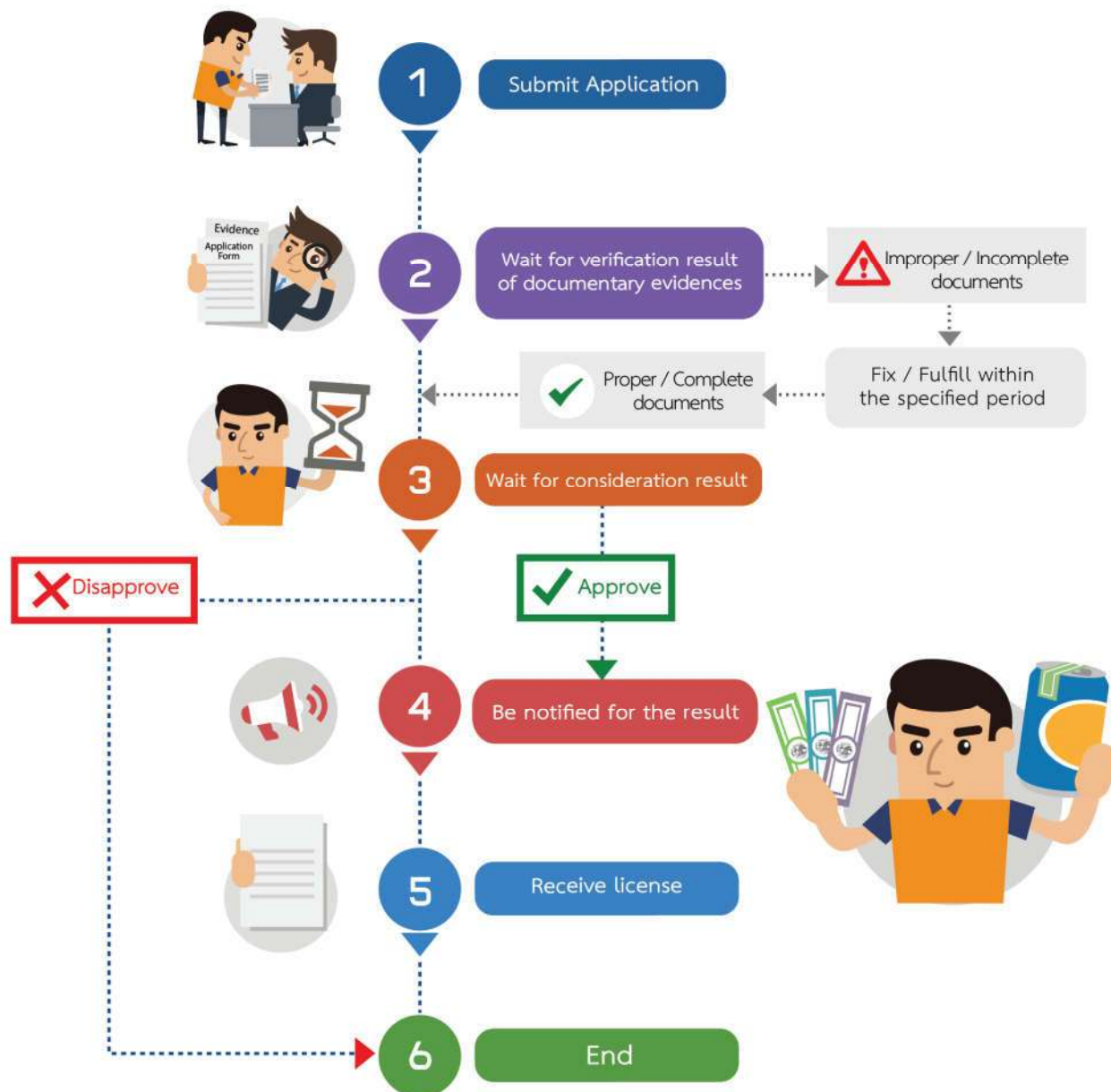
**Remark :** Label statements must be clearly printed using Thai and/or English characters or other language characters as permitted

## Procedures

Submit Application Form for Using of Container Label of Liquor Imported into the Kingdom together with documentary evidences at Tax Collection Standard and Development Office 1, the Excise Department or Area Excise Office or Area Excise Office Branch. After being notified for approval, the applicant shall receive letter of approval.



## Overview of Service Process



Total operating period for 15 working days from receiving proper and complete documentary evidences of the application



### Conditions

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.





## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the authorized signatory in binding the juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	License to sell liquor Type 1	The Excise Department Ministry of Finance		1	True copy certification signing
2	Letter of Thailand Exclusive Sale Agent Appointment			1	True copy certification signing
3	Sample of liquor container label		5 set per each sample		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



### Fee and Fee Payment Channels

No fee



## Service Channels



Area Excise  
Office



Area Excise  
Office Branch



Website  
<https://biz.govchannel.go.th>  
everyday 24 hrs.

Monday – Friday 8.30 – 16.30

One  
Stop  
Service

License Application  
Receiving Center  
(OSS Center)

Service Center



Government Kiosk  
at Damrongdharma Center

Download Details and Form at:



Form

PS. 08-05

Application Form for Permission to Sell Liquor  
under Section 155 of the Excise Act B.E. 2560 (2017)

Application Form at :



The Excise Department



Regional Excise Office

or



Area Excise Office



Area Excise Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the Applicant for  
License to Sell Liquor must have  
any of the following qualifications.

- 1 Be a juristic person established under Thai law.
- 2 Be an ordinary person with below 20 full years old

**Remark :** In case of the person who is revoked license,  
the license can be applied but a year period from revoked  
date of license must be elapsed.

### Type of License

- Liquor selling license type 1 for the sale of all kinds of  
liquors in the amount of at least 10 liters each time
- Liquor selling license type 2 for the sale of all kinds of  
liquors in the amount of under 10 liters each time

### Validity of License

- a year from the licensed date
- If the licensee requires to sell liquor in the following year,  
he/she has to request permission before the primary  
license is expired.



Nature of the Work Places which are Prohibited  
to use the Work Place for Selling Liquor

In case of application for liquor selling license type 1

- 1 The work place for selling liquor of the licensee who is suspended  
of using license, and under suspension for use of license
- 2 The prohibited liquor selling facility as prescribed in law on control  
of alcoholic beverage or other laws

In case of application for liquor selling license type 2

- 1 Location of the educational establishment that manages formal  
education under law on national education, and the area where  
is continuous and adjacent to the said place
- 2 Location of temple, mosque, church, or the place that performs religious  
activities in any sect or religion, and the area where is continuous and  
adjacent to the said place.
- 3 Location of fuel oil service station under law on control of fuel oil,  
and the area where is continuous and adjacent to the said place.
- 4 The facility that has ever been the work place for selling liquor,  
of the person who is revoked for license, unless 5 years period from  
the revoked date of license is elapsed.
- 5 The work places for selling liquor, of the licensee who is  
suspended of using of license, and under suspension for use of license
- 6 The prohibited liquor selling facility as prescribed in law on control  
of alcoholic beverages or other laws

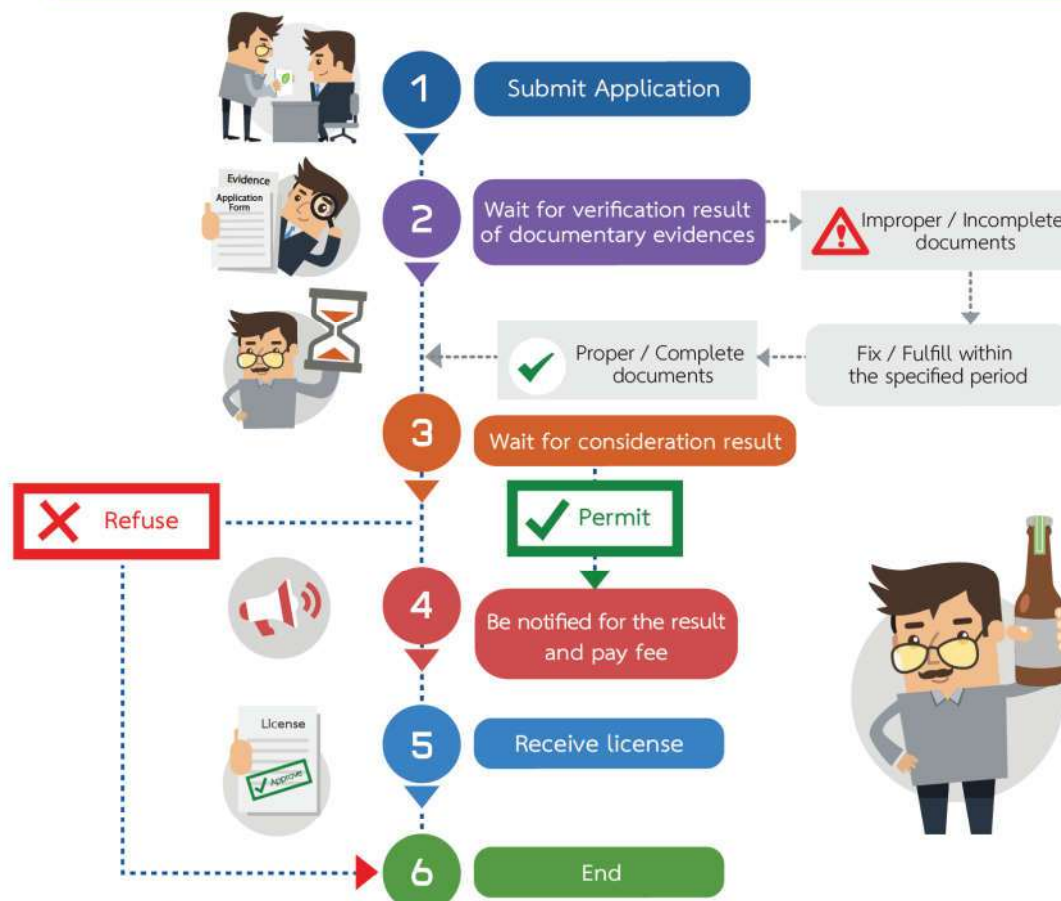
## Procedures

Submit Application Form for Permission to Sell Liquor together with documentary evidences at the Area Excise Office  
or the Area Excise Office Branch where the work place is located, or submit via website or Service Center.  
After permission, the applicant shall pay fee and receive license.





## Overview of Service Process



Total operating period for 5 minutes from receiving proper and complete documentary evidences of the application

Excluding the period of facility inspection appointment (in case of necessity of facility inspection)



### Conditions

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

In case of permission, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the authorized signatory in binding the juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person





## Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	House Registration of the liquor selling facility of official document of right in the area of liquor selling facility			1	True copy certification signing
2	Lease and Letter of the Lessor's Consent for Sale of Liquor		1		True copy certification signing In case the applicant is the lessee
3	Identification Card of the Title Owner of the Selling Place	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
4	The layout of the liquor selling facility and nearby place			1	True copy certification signing



## Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- Liquor selling license type 1 for sale of all kinds of liquor in the amount of at least 10 liters each time
  - For factory of community distilled liquor in type of white spirit, annual fee is 1,200 Baht.
  - For factory of community fermented liquor, annual fee is 600 Baht.
  - For sale of liquor in other cases except Item 1 and 2, annual fee is 5,000 Baht.
- Liquor selling license type 2 for sale of all kinds of liquor in the amount of under 10 liters each time
  - For bonded warehouse in type of duty-free shop under law on customs, annual fee is 2,000 Baht.
  - For the entrepreneur registers VAT, annual fee is 2,000 Baht.
  - For the entrepreneur does not register VAT, annual fee is 300 Baht.

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office  Area Excise Office Branch	Monday – Friday 8.30 – 16.30





# Application for Permission to Manufacture all Types of Liquor (Except Community Fermented Liquor and Community Distilled Liquor)



## Service Channels



Area Excise  
Office



Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 04-01

Application Form for Permission to Manufacture Liquor  
under Section 153 of the Excise Act B.E. 2560 (2017)

Application Form at:



Area Excise  
Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

Qualification of the Applicant to Manufacture Liquor  
under Classified by Manufactured Liquor



#### 1. Fermented Liquor

- **Beer** The applicant shall be a company established under Thai law, has Thai nationality shareholders not less than 51%, registered capital not below 10 million Baht, and paid share payment or investment fund not less than 10 million Baht.



- **Other types apart from beer and community fermented liquor**  
The applicant shall be a company established under Thai law, and has Thai nationality shareholders not less than 51%, or a cooperative.



#### 2. Distilled Liquor

- **White spirit (not community distilled liquor), Blended Spirit, Special Blend Spirit, and Premium Spirit**  
The applicant shall be a company established under Thai law, and has Thai nationality shareholders not less than 51%.



- **Ethanol** The applicant shall be a company established under Thai law, and has Thai nationality shareholders not less than 51%



- **Sam Tap for Sale in the Kingdom**  
The applicant shall be Thai state enterprise.



- **Sam Tap for Exportation to outside the Kingdom**  
The applicant shall be a company established under Thai law.



1. The factory of manufacturing Beer
  - 1.1 In type of manufacturing for sale at the manufacturing facility, production capacity must not be below 100,000 liters per year, and not over than 1,000,000 liters per year.
  - 1.2 In type of manufacturing of other beers, production capacity must not be below 10,000,000 liters per year.
2. The factory of manufacturing Distilled Liquor
  - 2.1 Premium Spirit in type of whisky, brandy, and gin  
Production capacity must be equivalent to liquid liquor containing 28 degrees of alcohol not below 30,000 liters per day.
  - 2.2 White Spirit, Blended Spirit, Special Blend Spirit  
Production capacity must be equivalent to liquid liquor containing 28 degrees of alcohol not below 90,000 liters per day.
  - 2.3 The factory of manufacturing Distilled Liquor of Ethanol, must conduct to finish before open operating by following
    - Must apply production technology, and have machines that can manufacture distilled liquor in type of ethanol with alcohol intensity up to 99.5 degrees of alcohol and more for use in mixing with fuel oil to be used as fuel oil only.
    - Must install tools and equipment for calculation of volume of distilled liquor in type of ethanol.
    - Must install electronic database system by linkage of data online from the factory to Excise Department, the Excise Office that is the controller of the factory, and the Area Excise Office where the factory is located.
3. The factory of Sam Tap liquor, must be equivalent to liquid liquor containing 28 degrees of alcohol not below 90,000 liters per day.
4. In case where Factory License (RorNgor.4) must be applied, the licensee of liquor manufacture must deliver Factory License to the Excise Department to support the consideration for permission of liquor manufacture commencement.
5. Documentation of environmental consideration, EIA (Environmental Impact Assessment Report) in case where EIA must be prepared (in case of EIA preparation, the monthly production capacity of beer and vine manufacturing industry must be from 600,000 liters and the monthly production capacity of liquor and alcohol must be from 40,000 liters in equivalence to 28 degrees).

#### Qualification of Liquor to Manufacture

1. The qualification of the manufactured liquor must be in accordance with Thai Industrial Standards for Liquor, being issued by virtue of Thai Industrial Standards Law.
2. Particularly in case of white spirit manufactured for domestic distribution, it must contain 28 degrees, 30 degrees, 35 degrees and 40 degrees, except white spirit that is manufactured for materials to put in manufacturing of liquor or goods.
3. The capacity of container used for containing liquor shall not be less than 0.175 liters, except distilled liquor in type of white spirit that the capacity of container shall be 0.330 liters or 0.625 liters and over.

#### Requirement to Submit Application Form and Receive License



- Manufacture of distilled liquor, ethanol, beer (except Brew Pub) or fermented liquor, with monthly production capacity from 600,000 liters, must be approved in accordance with Environmental Impact Assessment Report under law on environment prior to submission of Application for License to manufacture liquor.
- The applicant for license to manufacture all types of liquors except fermented liquor and community distilled liquor must comply with other relevant laws.

#### Validity of License



3 years from the date of license is issued



#### Procedures

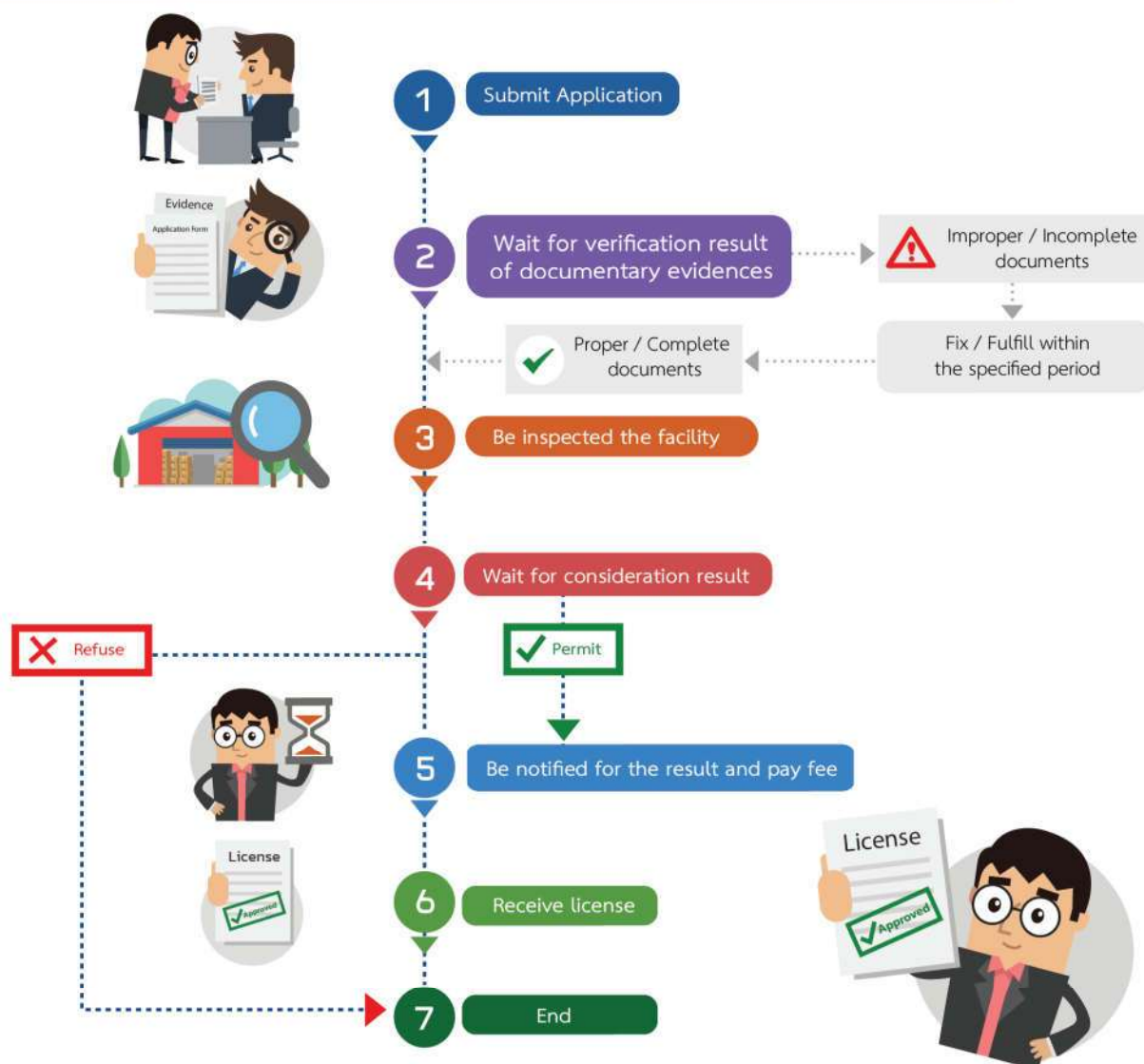
Submit Application Form for License to Manufacture Liquor together with documentary evidences at the Area Excise Office or Area Excise Office Branch where the factory is located. After being notified for permission, the applicant shall receive license.

#### License





# Overview of Service Process



Total operating period for 30 working days from receiving proper and complete documentary evidences of the application  
Excluding the period of facility inspection appointment to request to manufacture liquor.



## Conditions

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

In case of permission, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

2

After being permission for license to manufacture liquor, the following operation shall be performed before commencement of the business operation.

3

1. Register Excise
2. Apply for liquor selling license type 1
3. Comply with the Notification of the Excise Department, and rules of the Excise Department relating to manufacture of liquor



## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the authorized signatory in binding the juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person
4	List of Shareholders and Memorandum of Association			1	In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Detail of objectives of the partnership/company			1	True copy certification signing
2	Location map of liquor factory			1	True copy certification signing
3	Detailed drawing plan and layout of the structure inside factory area			1	Installation of machines and equipment used in production of liquor in every step are shown. In case of distilled liquor, installation of liquor distiller shall be installed
4	Ownership evidence or possessory right in the land area where the factory is located, or letter of consent for use of land area where the factory is located or permit from the authorized person			1	Permit of the authorized person such as Sub-district Headman or Village Headman, that permits to utilize land area where the factory is located in case where the official is unable to issue document of ownership or possessory right in land
5	List of all machines and equipment for liquor production			1	True copy certification signing
6	Liquor production process			1	True copy certification signing





## Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		True copy certification signing



## Fee and Fee Payment Channels

Fee

60,000 Baht per license

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office  Area Excise Office Branch	Monday – Friday 8.30 – 16.30





## Service Channels



Area Excise  
Office

or



Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 04-01

Application Form for Permission to Manufacture Liquor under Section 153 of the Excise Act B.E. 2560 (2017)

## Application Form at:



Area Excise  
Office

or



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Type of Community Liquor



- 1 Community fermented liquor means fermented liquor which is not liquor in type of beer, manufactured from the factory that uses machines with total power of below 5 HP or uses less than 7 workers, or in case of use of machines and workers, total power of machines must be below 5 HP, and workers must be lesser than 7 workers, such as rice wine, wort, fermented palm juice, and palm wine, that must contain no more than 15 degrees of alcohol, or in case of mixture of manufactured fermented liquor with distilled liquor, it must contain no more than 15 degrees of alcohol in accordance with community product standards.
- 2 Community distilled liquor means distilled liquor in type of white wine manufactured from the factory that uses machines with total power of below 5 HP or uses less than 7 workers, or in case of use of machines and workers, total power of machines must be below 5 HP, and workers must be lesser than 7 workers, or in case of sale in the Kingdom, it must contain 28, 30, 35, and 40 degrees of alcohol in accordance with Thai Industrial Standards.

#### Nature of Community Liquor Factory



- 1 Must use machines with total power of below 5 HP or uses less than 7 workers, or in case of use of machines and workers, total power of machines must be below 5 HP, and workers must be lesser than 7 workers.
- 2 Must clearly separate from residences.
- 3 Must be located in the suitable location and environment, and have sufficient area for manufacture of liquor without cause of danger, event of trouble and annoyance, or damage to individual or property of other person.
- 4 In case of use for manufacture of distilled liquor, the factory must be located far from public water resource not less than 100 meter, and must have wastewater treatment system that not causes environmental pollution under standards prescribed by Pollution Control Department.

#### Qualification of the Applicant for License to Manufacture Liquor



The applicant must have any of the following qualifications.

- 1 Be cooperative or group of farmers registered under law on cooperative
- 2 Be community enterprise under law on community enterprise promotion
- 3 Be farmer organization registered under law on farmers rehabilitation and development fund
- 4 Be juristic person partnership or limited company under Civil and Commercial Code, that all partners or shareholders have Thai nationality. Unless in case of juristic person that desires to apply for license to manufacture fermented liquor or distilled liquor applying the convention of which Thailand is the associate member, or binding with obligations, the partner or shareholder shall comply with legal provisions and conditions of such convention

#### Validity of License



3 years from the date of license is issued



## Procedures

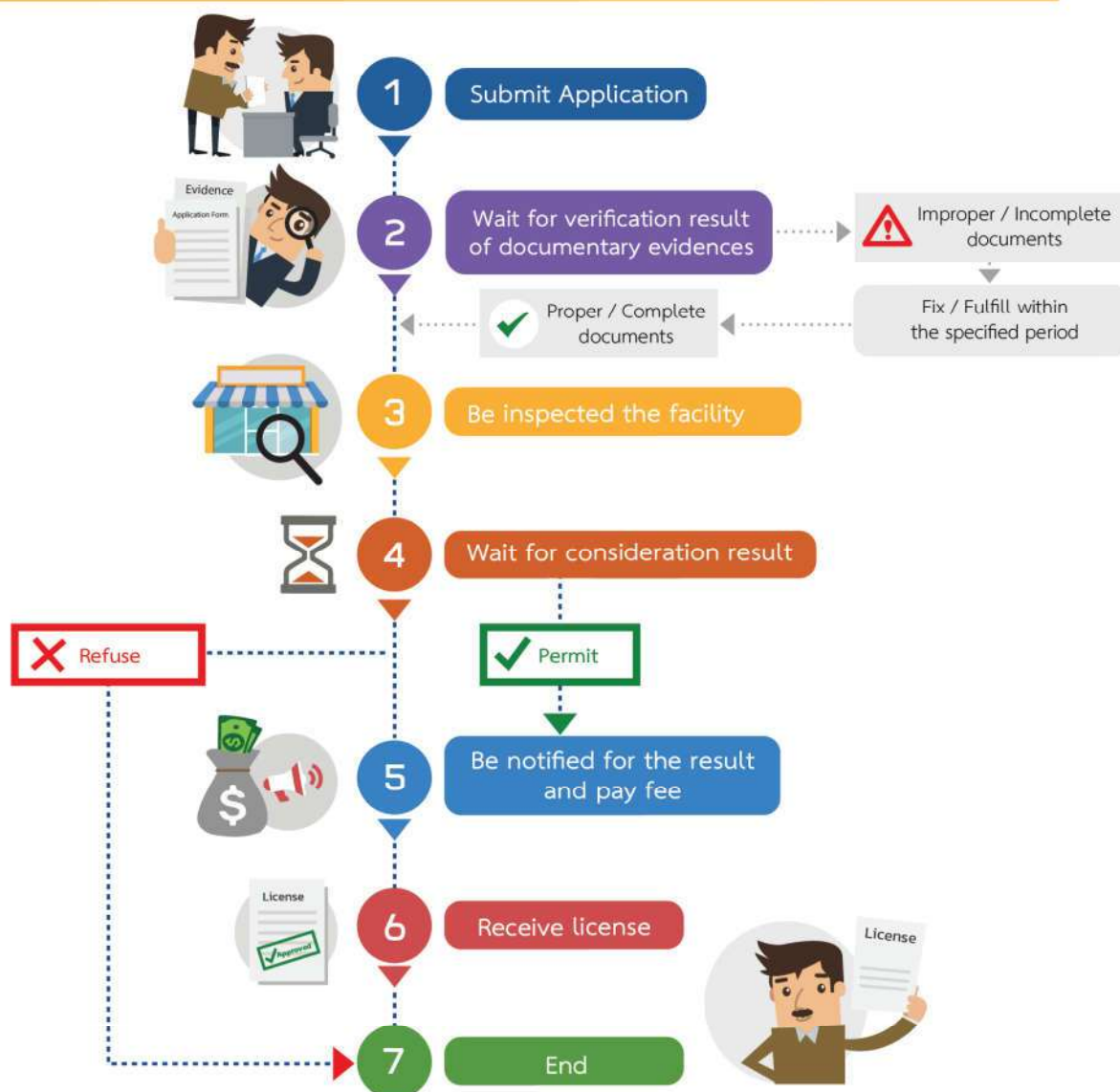


Submit Application Form to Manufacture Liquor together with documentary evidences at the Area Excise Office or Area Excise Office Branch where the factory is located. After being notified for permission, the applicant shall receive license.





## Overview of Service Process



Total operating period for 7 working day from receiving proper and complete documentary evidences of the application  
Excluding the period of facility inspection appointment to request to manufacture liquor

### Conditions

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

**In case of permission**, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

3

**In case of the community distilled liquor**, there should be an engineer who certifiers the quality, unless the case of use of the native distiller, the applicant shall certifier.

4

**After being permission for license to manufacture liquor**, the following operation shall be performed before commencement of the business operation.

1. Register Excise
2. Apply for liquor selling license type 1
3. Comply with the Notification of the Excise Department, and rules of the Excise Department relating to manufacture of liquor

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Identification Card of the authorized signatory in binding the juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person
In case of being cooperative or farmer group registered under law on cooperatives					
3	Certificate of Cooperative Registration, or Certificate of the Farmer Group Registration			1	True copy certification signing
4	Articles of Association of the Cooperative, or Articles of Association of the Farmer Group			1	True copy certification signing
5	Name List of the Committee of Cooperative, or of the Farmer Group			1	True copy certification signing
6	House Registration of the Committee of the Natural Person Group			1	True copy certification signing
In case of being community cooperative under law on community enterprise promotion					
7	Certificate of Community Enterprise			1	True copy certification signing
8	Objectives of Community Enterprise			1	True copy certification signing
9	Name List and Nationality of Natural Person Group			1	True copy certification signing
In case of being agriculturalist organization registered under law on farmers rehabilitation and development fund					
10	Certificate of Farmer Organization Registration			1	True copy certification signing
11	Articles of Association of Farmer Organization			1	True copy certification signing
12	Name List of the Committee of the Farmer Organization			1	True copy certification signing
13	House Registration of the Committee of the Farmer Organization			1	True copy certification signing



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Location map of liquor factory			1	True copy certification signing
2	Drawing plan of structure inside the factory area			1	Installation of machines and equipment used in production of liquor in every step are shown.
3	Ownership evidence or possessory right in the area where the factory is located, or letter of consent for use of area where the factory is located or permit from the authorized person			1	Permit of the authorized person such as Sub-district Headman or Village Headman, that permits to utilize area where the factory is located in case where the official is unable to issue document of ownership or possessory right in land
4	Construction layout of wastewater treatment system			1	True copy certification signing
5	List of all machines and equipment for liquor production			1	True copy certification signing
6	Liquor production process			1	True copy certification signing





## List of Documentary Evidences

### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- 1 License to manufacture community fermented liquor at 1,800 Baht per license
- 2 License to manufacture community fermented liquor at 7,500 Baht per license

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office  Area Excise Office Branch	Monday – Friday 8.30 – 16.30



### Service Channels



Area Excise  
Office

or



Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



### Form

Application Form for Testing Service

Application Form at:



The Excise  
Department



Area Excise  
Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Sample Liquor Deliverer



- 1 The applicant who imports liquor into the Kingdom for distribution (importing license type 1)
- 2 The licensee to manufacture liquor

#### Requirement to Deliver Sample Liquor



##### Imported Liquor

The sample liquor that will be imported into the Kingdom in the volume of not below 0.500 liter per type/brand at the Area Excise Office or Area Excise Office Branch where work place is located.

##### Domestic Manufactured Liquor

The manufactured sample liquor in the volume of not below 2 liter per type/brand at the Area Excise Office or Area Excise Office Branch where the factory is located.



### Procedures

Submit Application together with liquor sample to analyze and documentary evidences on case by case basis



**In case of imported liquor**  
At the Area Excise Office or  
Area Excise Office Branch  
where the work place is located.



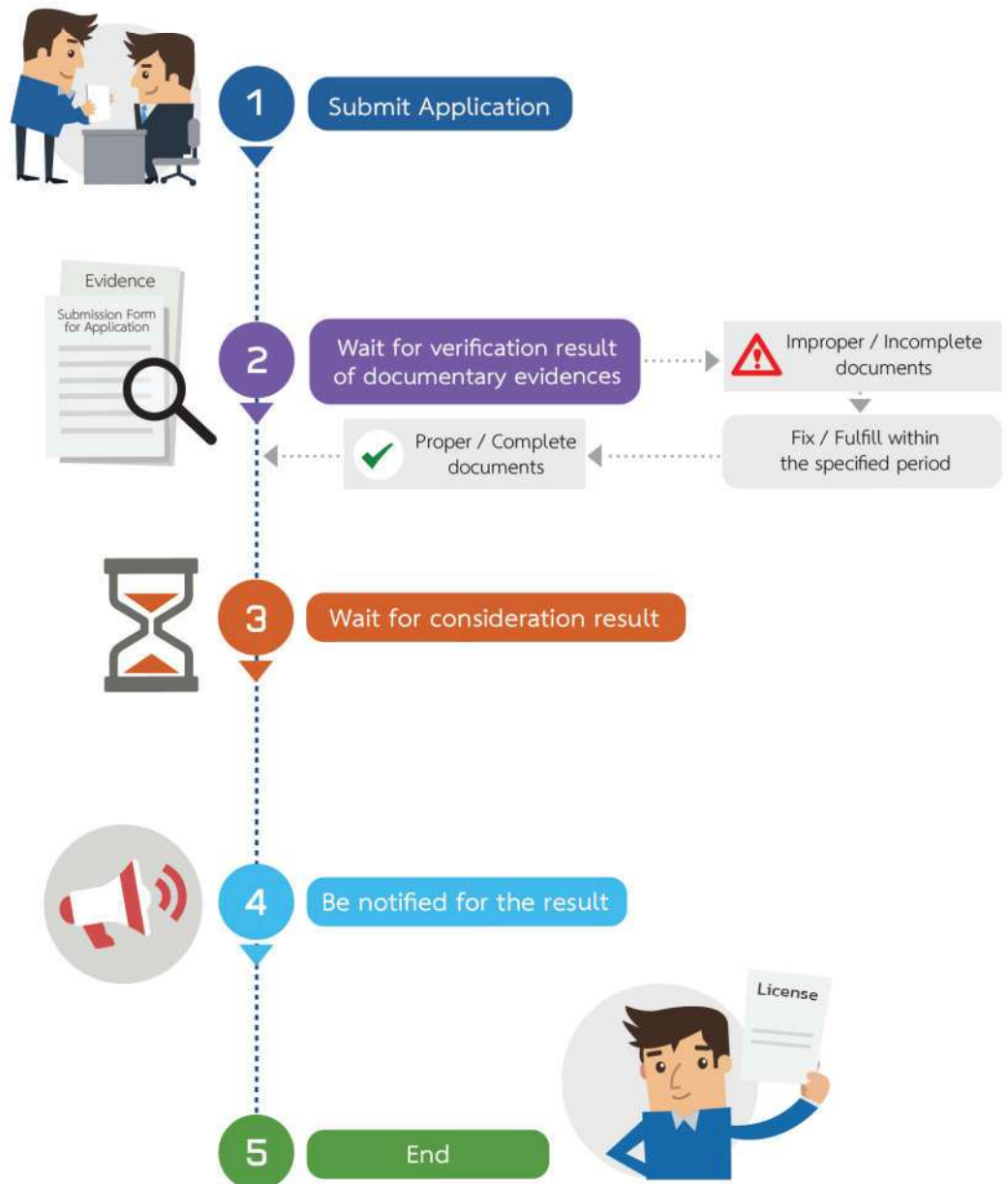
**In case of domestic manufactured liquor**  
At the Area Excise Office or  
Area Excise Office Branch  
where the factory is located.



After that, wait for analysis result and be notified for the result.



# Overview of Service Process



Total operating period for 20 working days from receiving proper and complete documentary evidences of the application



## Conditions

1

### In case of imported liquor

If the applicant requires not to deliver liquor sample, the applicant shall deliver Certificate of liquor sample Analysis Result issued by the liquor manufacturer in aboard, or agency prescribed by the Director-General, or agency of foreign government, or agency certified by the foreign government to be the agency that can issue Certificate of Liquor Sample Analysis Result. The quality must be conforming to Thai Industrial Standard.

2

### Liquor Sample

Name or brand of liquor sample that delivered to analyze already, and the quality as required by law. It can be continuously used without deliver the liquor sample again, unless upon change in production process of liquor.

3

### In case of fermented liquor in type of wine

If the said production process is permitted, after change of vintage year, it can be continuously used without requirement to deliver new liquor sample to analyze again.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Certification of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Excise Registration	The Excise Department Ministry of Finance		1	True copy certification signing
2 Production formula (if any)		1		
3 Production process		1		



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
3 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels

Area Excise  
OfficeMonday – Friday  
8.30 – 16.30Area Excise  
Office Branch

or

via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

Download Details and Form at:



## Form

PS. 08-08

Application Form for Permission to Grow Tobacco Tree  
under Section 160 of the Excise Act B.E. 2560 (2017)

## Application Form at:

The Excise  
OfficeRegional  
Excise OfficeArea Excise  
OfficeArea Excise  
Office Branch

## Rules, Procedures, and Conditions for Application Submission



## Rules



## Qualification of the Applicant to grow Tobacco Tree

The applicant shall have any of the following qualifications

1. Be a state enterprise or government agency
2. Be a juristic person established under Thai law
3. Be an ordinary person with age of not below 20 full years old



## Validity of License

1 year from the date of license is issued.



## Procedures



Submit the application to grow Tobacco tree, together with documentary evidences at the Area Excise Office or Area Excise Office Branch where tobacco farm is located.

or

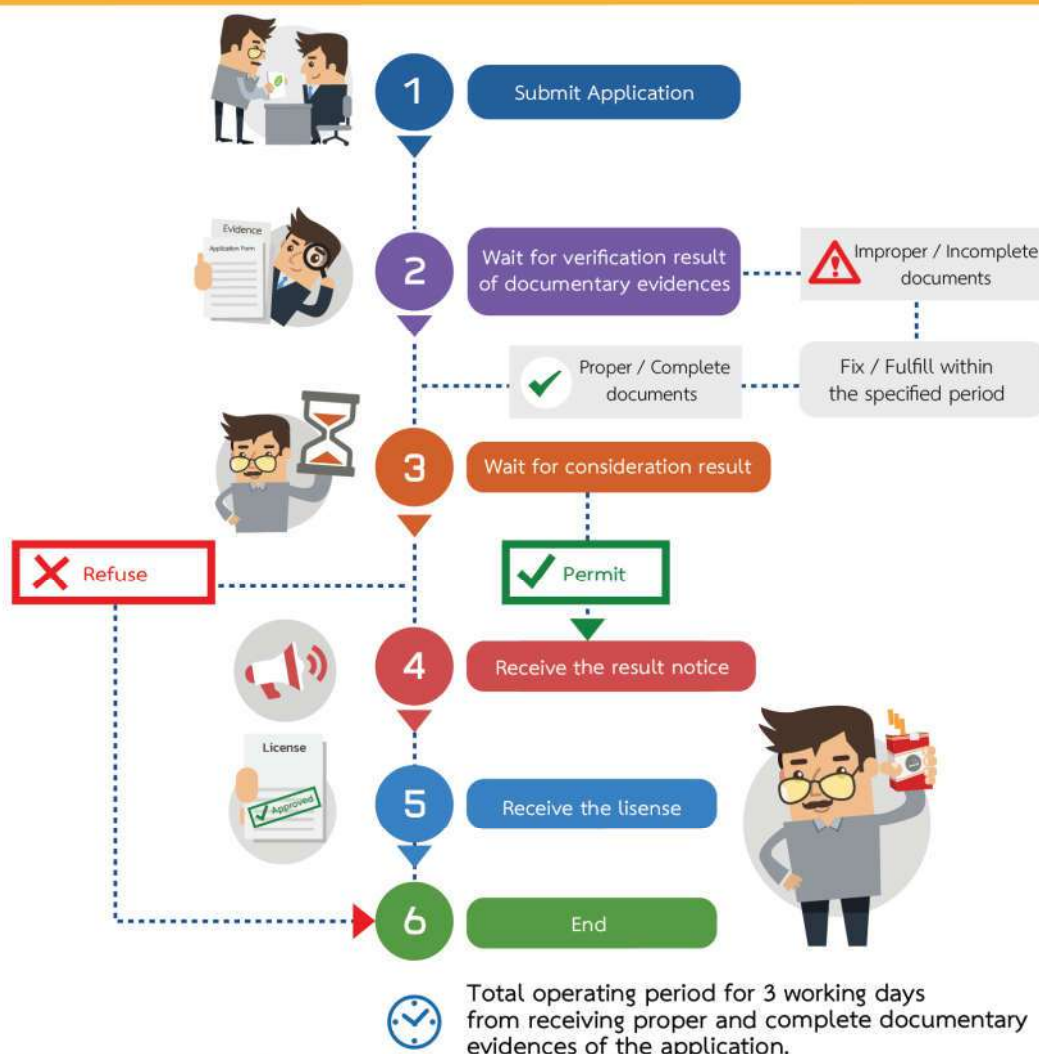


Submit via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department

and wait for the notification of result



## Overview of Service Process



### Conditions

- 1 **Verification of Details in the Application, Documents and Evidences**  
If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.
- 2 **In case of permission**, the applicant shall receive the license within 30 days from the notified date. If the applicant fails to receive the license within specified period, it shall be deemed that the right is waived.
- 3 **Requirement after being permitted for Tobacco Growing License**
  1. The licensee shall grow tobacco trees under tobacco varieties, farm, and number of farming areas as specified in license.
  2. The licensee who sells fresh tobacco leaves, dried tobacco leaves from growing shall sell to the buyer as specified in license unless the specified buyer does not accept to buy.
  3. The licensee shall allow the excise official to access for inspection of farm, and comply with the advice of the excise official.
  4. The licensee who grows tobacco trees for manufacturing rolling tobacco or tobacco apart from rolling tobacco, and is the industrialist, excise shall be paid prior to carriage out of tobacco factory and comply with other relevant laws.
- 4 **The tobacco farmer who will continue growing tobacco from the license in the primary area**, The growing area is the same as primary, and sell fresh tobacco leaves or dried tobacco leaves to the buyer that is a primary growing promoter, shall submit Application Form to grow tobacco tree together with documentary evidences specified in Application Form in advance of 90 days before the primary license is expired.



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person/ state enterprise/ government agency
3	Identification Card of the authorized signatory in binding juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person/ state enterprise/ government agency

### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
In case of the application for a license to grow tobacco trees (new licensee)					
1	Brief Map of Growing Place (if any)		1		
2	Certificate that the applicant is a farmer for sale or a curer of the tobacco leaves in the purchasing quantity of the tobacco leaves to the Tobacco Authority of Thailand	Tobacco Authority of Thailand		1	Specify the farmer's name, purchasing quantity of the tobacco leaves, and number of the growing area of the tobacco (particularly in case of the farmer for sale or the curer of the tobacco leaves to the Tobacco Authority of Thailand)
3	Certificate that the applicant is a farmer for sale or a curer of the tobacco leaves in the purchasing quantity of the tobacco leaves to the tobacco leaf exporter	The Tobacco Leaf Exporter		1	Specify the farmer's name, purchasing quantity of tobacco leaves, and number of the growing area of the tobacco (particularly in case of the farmer for sale or the curer of the tobacco leaves to the tobacco leaf exporter)
In case of the application for a license to continuously grow tobacco trees, which has been permitted, in the existing area in the same growing area, and sell to the buyer which is the existing farming promoter.					
1	Growing License for the Previous	The Excise Department/ Ministry of Finance	1		
2	Certificate that the applicant is a farmer for sale or a curer of the tobacco leaves in the purchasing quantity of the tobacco leaves to the Tobacco Authority of Thailand	Tobacco Authority of Thailand		1	Specify the farmer's name, purchasing quantity of the tobacco leaves, and number of the growing area of the tobacco (particularly in case of the farmer for sale or the curer of the tobacco leaves to the Tobacco Authority of Thailand)
3	Certificate that the applicant is a farmer for sale or curer of the tobacco leaves in the purchasing quantity of the tobacco leaves to the tobacco leaf exporter	The Tobacco Leaf Exporter		1	Specify the farmer's name, purchasing quantity of the tobacco leaves, and number of the growing area of the tobacco (particularly in case of the farmer for sale or the curer of the tobacco leaves to the tobacco leaf exporter)



## List of Documentary Evidences

### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Certification of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person/ state enterprise/ government agency
3 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
4 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

No fee





## Service Channels

Area Excise  
OfficeArea Excise Office  
BranchMonday – Friday  
8.30 – 16.30

or

via website  
[www.excise.go.th](http://www.excise.go.th)  
everyday 24 hrs.

## Form

PS. 08-10

Application Form for Permission to Buy Dried Tobacco Leaves  
under Section 161 of the Excise Act B.E. 2560 (2017)

## Application Form at:

The Excise  
DepartmentRegional  
Excise Office

or

Area Excise  
OfficeArea Excise  
Office Branch

Download Details and Form at:



## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the Buyer of Dried Tobacco Leaves,  
shall have any of the following qualifications.

- 1 Be the industrialist that manufactures tobacco.
- 2 Be a juristic person established under Thai law, that has Thai nationality shareholder of not less than 50% of total shares, has amount of paid-up capital and share amount of not below 2 million Baht, and has objective relating to trade of tobacco leaves.
- 3 Be a cooperative with objective relating to manufacture of tobacco or trade of tobacco leaf

## Validity of License

a year from the date of license is issued



## Procedures

Area Excise  
OfficeArea Excise Office  
Branch

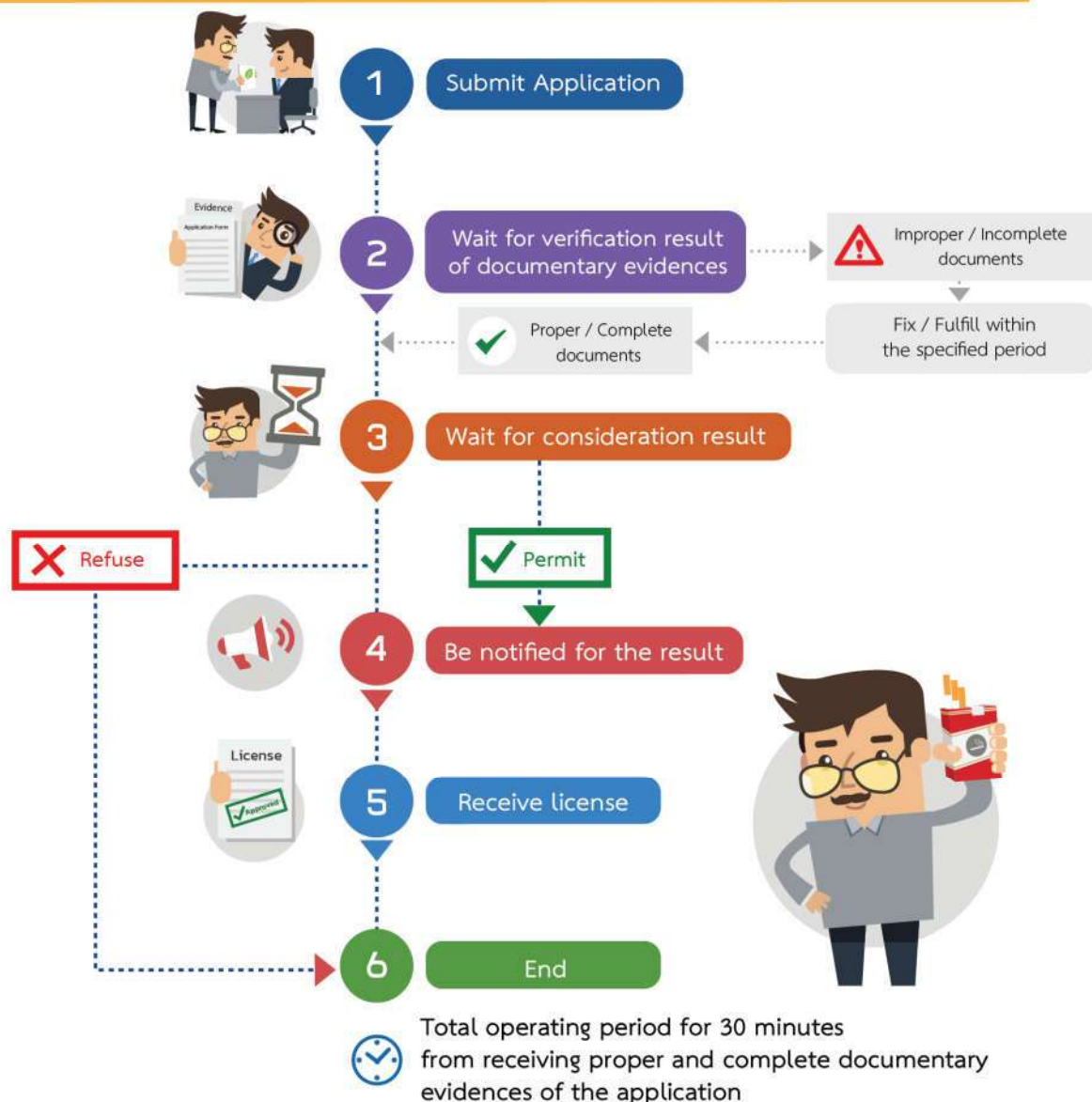
or

Submit Application Form to Buy Dried Tobacco Leaves  
together with documentary evidences at the Area Excise Office  
or Area Excise Office Branch where the head office  
of the applicant is located.Submit via website [www.excise.go.th](http://www.excise.go.th)  
of the Excise Department

After permission, the applicant shall pay fee and receive license.



## Overview of Service Process



### Conditions

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

**In case of permission,** the applicant shall receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

#### Requirement of license to buy dried tobacco leaves

3

- The licensee must notify date, time and place of buying dried tobacco leaves, to the excise official at each Area Excise Office at least 3 days before buying dried tobacco leaves in each manufacturing season.
- Licensee must allow the excise official to inspect the place of buying dried tobacco leaves and cooperate and comply with the suggestion of the excise official.





## Conditions



### Requirement of license to buy dried tobacco leaves

3. In case of the licensee fails to buy the dried tobacco leaves by himself/herself. He or She must assign other person to buy dried tobacco leaves instead under the assignment or appointment documents for representation and declaration to the excise official at each buying place.
4. The licensee shall prepare daily accounts of dried tobacco leaves buying details under classification of the varieties of dried tobacco leaves and complete bookkeeping within 3 days from the date of the activity happens. These accounts shall be kept at each of the licensee's office where is the buying place for verification by the excise official.
5. The licensee shall prepare monthly financial statements for buying dried tobacco leaves and submit to the excise official at the Area Excise office where is dried tobacco leaves buying place, or via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department within the 15th of the following month.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Cooperative establishment document specifying objectives relating to tobacco manufacture or tobacco leaf trading			1	In case of cooperative
4	Identification Card of the authorized signatory in binding juristic person or cooperative	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person/cooperative



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Cooperative establishment document specifying objectives relating to tobacco manufacture or tobacco leaf trading			1	In case of cooperative
4	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
5	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

License to buy dried tobacco leaves at 15,000 Baht per license

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office  Area Excise Office Branch	Monday – Friday 8.30 – 16.30







## Service Channels



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 08-14

Application Form for Permission to Import Tobacco leaves, Tobacco Snuff, or Tobacco into the Kingdom or Export to outside the Kingdom

### Application Form at:



The Excise  
Department



Regional Excise  
Office



Area Excise  
Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



### Rules



#### Type of License

1. License to import tobacco leaves and tobacco snuff into the Kingdom



2. License to export tobacco leaves and tobacco snuff to outside the Kingdom

#### Qualification of the Applicant for License to Import or Export

##### In case of importation into the Kingdom

- The applicant for importation of tobacco leaves or tobacco snuff for using as raw material must be the government tobacco factory.
- The applicant for importation of tobacco leaves or tobacco snuff for exportation to outside the Kingdom must have any of the following qualifications:
  - Be the government tobacco factory
  - Be a juristic person established under Thai law
  - Be an ordinary person with not below 20 full years old

##### In case of exportation of tobacco or tobacco snuff

- The applicant for exportation of domestic manufactured tobacco leaves or tobacco snuff must have any of the following qualifications.
  - Be the government tobacco factory
  - Be the licensee for buying dried tobacco leaves

##### In case of importation for exportation

- The applicant for importation of tobacco leaves or tobacco snuff for exportation to outside the Kingdom must be the licensee for importation of tobacco leaves or tobacco snuff into the Kingdom for exportation

#### Validity of the License

- License to import tobacco leaves and tobacco snuff into the Kingdom must be used within 2 months from the date of issue of license and shall be used for single importation. If the licensee fails to import within such period, the permission shall be deemed to be terminated.
- License to export tobacco leaves and tobacco snuff to outside the Kingdom must be used within 2 months from the date of issue of license and shall be used for single exportation. If the licensee fails to export within such period, the permission shall be deemed to be terminated.



## Procedures

### In case of importation of tobacco leaves or tobacco snuff into the Kingdom

- For use as raw material or for exportation to outside the Kingdom : submit Application Form to Import Tobacco leaves, Tobacco Snuff or Tobacco into the Kingdom or exportation to outside the Kingdom together with documentary evidences at the Area Excise Office where the factory is located, or the Area Excise Office where Customs Office or customs is located.

### In case of exportation of tobacco leaves or tobacco snuff to outside the Kingdom

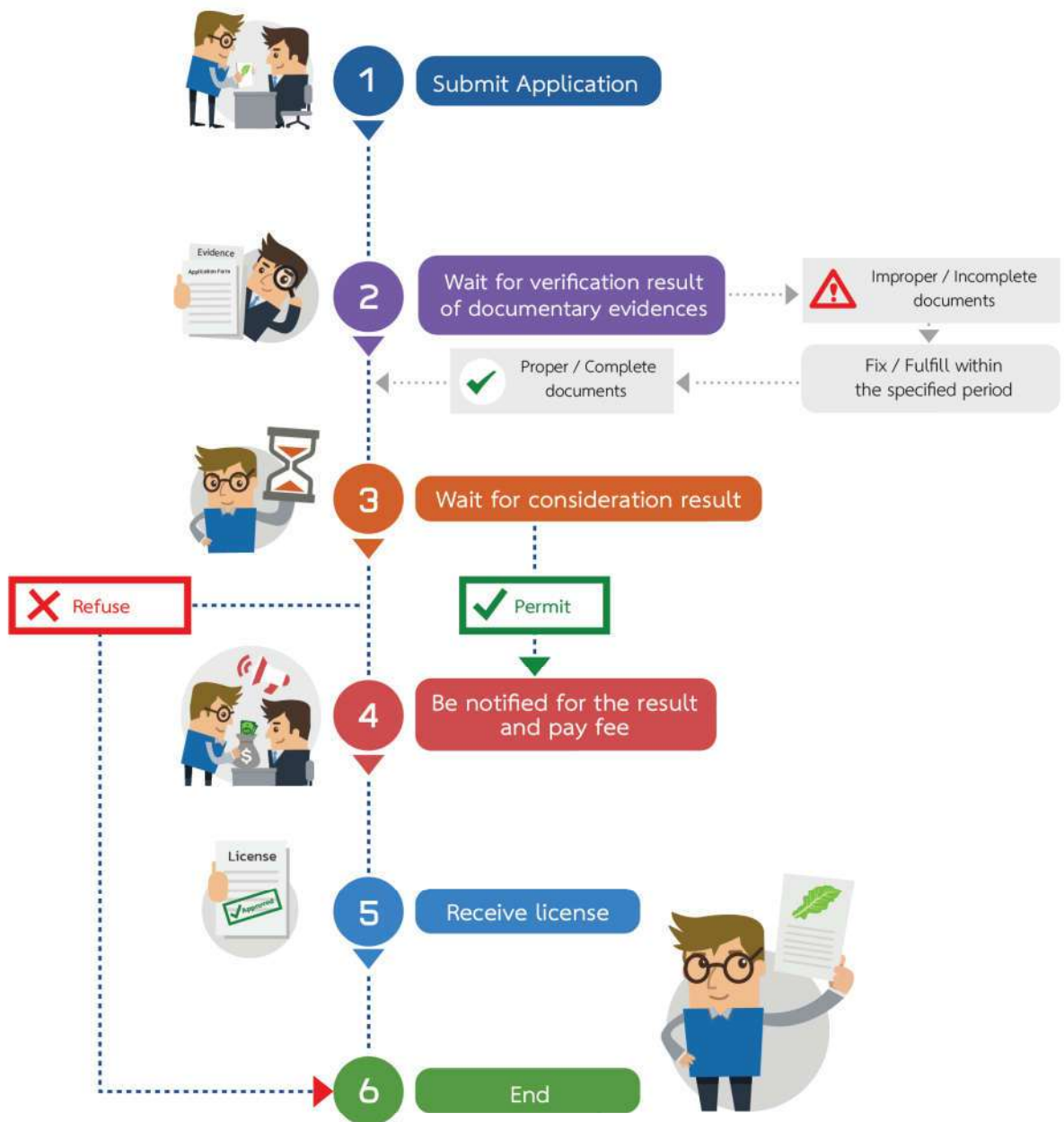
- Domestic manufactured tobacco leaves or tobacco snuff : submit Application Form to Import Tobacco leaves, Tobacco Snuff or Tobacco into the Kingdom or exportation to outside the Kingdom together with documentary evidences at the Area Excise Office where the factory is located, or the work place of the licensee for buying dried tobacco leaves is located.
- Tobacco leaves or tobacco snuff that is licensed for importation into the Kingdom for exportation : submit Application Form to Import Tobacco leaves, Tobacco Snuff or Tobacco into the Kingdom or exportation to outside the Kingdom together with documentary evidences at the Area Excise Office where is the location of the Customs Office or customs that tobacco leaves or tobacco snuff is imported into the Kingdom is located.

When being notified for the result that both cases are permitted, the applicant shall pay fee and receive license.





# Overview of Service Process



Total operating period for 30 minutes from receiving proper and complete documentary evidences of the application



## Conditions

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to “abandon the application”. The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

**In case of permission**, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

## List of Documentary Evidences



### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the authorized signatory in binding juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Invoice			1	True copy certification signing



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty stamp Affixed as specified by law
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
4	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- 1 License to import tobacco leaves or tobacco snuff into the Kingdom at 300 Baht per license
- 2 License to export tobacco leaves or tobacco snuff to outside the Kingdom at 300 Baht per license

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office	Monday – Friday 8.30 – 16.30







## Service Channels



Area  
Excise Office Office Branch  
Monday – Friday at 8.30 – 16.30



Website  
<https://biz.govchannel.go.th/>  
everyday 24 hrs.



One  
Stop  
Service  
License Application  
Receiving Center  
(OSS Center)

Service Center



Government Kiosk  
at Damrongdharma Center

Download Details and Form at:



## Form

PS. 08-16

Application Form for Permission to Sell Tobacco  
under Section 167 of the Excise Act B.E. 2560 (2017)

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Qualification of the Applicant for License  
to Sell Tobacco

The applicant must have any of the following  
qualifications.

- 1 Be a Thai state enterprise.
- 2 Be a juristic person established under Thai law.
- 3 Be an ordinary person with below 20 full years old.

## Type of License



## Tobacco selling license type 1 for

- Wholesale of tobacco at least 1,000 rolls or over per time
- Tobacco in type of rolling tobacco at least 2 kilograms or over per time
- In case of blended rolling tobacco or chewing tobacco at least 200 grams or over per time

## Tobacco selling license type 2 for

- Retail sale of tobacco below 1,000 rolls per time
- Tobacco in type of rolling tobacco below 2 kilograms per time
- In case of blended rolling tobacco or chewing tobacco below 200 grams per time

## Tobacco selling license type 3 for

- Sale of other tobacco

## Validity of License



## a year from the date of license is issued

- In case of requiring to sell tobacco in the following year, the applicant shall be applied before the primary license is expired.

Nature of the Work Place Prohibited to use  
the Work Place for Selling Tobacco

## In case of tobacco selling license type 1

- 1 Facility or area prohibited for sale of tobacco under law on tobacco control
- 2 Facility that has ever been used to sell tobacco by the person that is revoked for tobacco selling license, unless at least 5 years period is elapsed.
- 3 Facility that is used for sale of tobacco by the person that is under suspension for use of tobacco selling license

## In case of tobacco selling license type 2

## In case of tobacco in type of cigarette

- 1 Facility or area prohibited for sale of tobacco under law on tobacco control
- 2 Location of the educational establishment, and the area where is continuous and adjacent to the said place
- 3 Location of temple, mosque, church, or the place that performs religious activities in any sect or religion, and the area where is continuous and adjacent to the said place
- 4 Facility that has ever been used to sell tobacco by the person that is revoked for tobacco selling license, unless at least 5 years period is elapsed.
- 5 Facility that is used for sale of tobacco by the person that is under suspension for use of tobacco selling license

## In case of tobacco apart from tobacco in type of cigarette

- 1 Facility or area prohibited for sale of tobacco under law on tobacco control
- 2 Facility that has ever been used to sell tobacco by the person that is revoked for tobacco selling license, unless at least 5 years period is elapsed.
- 3 Facility that is used for sale of tobacco by the person that is under suspension for use of tobacco selling license





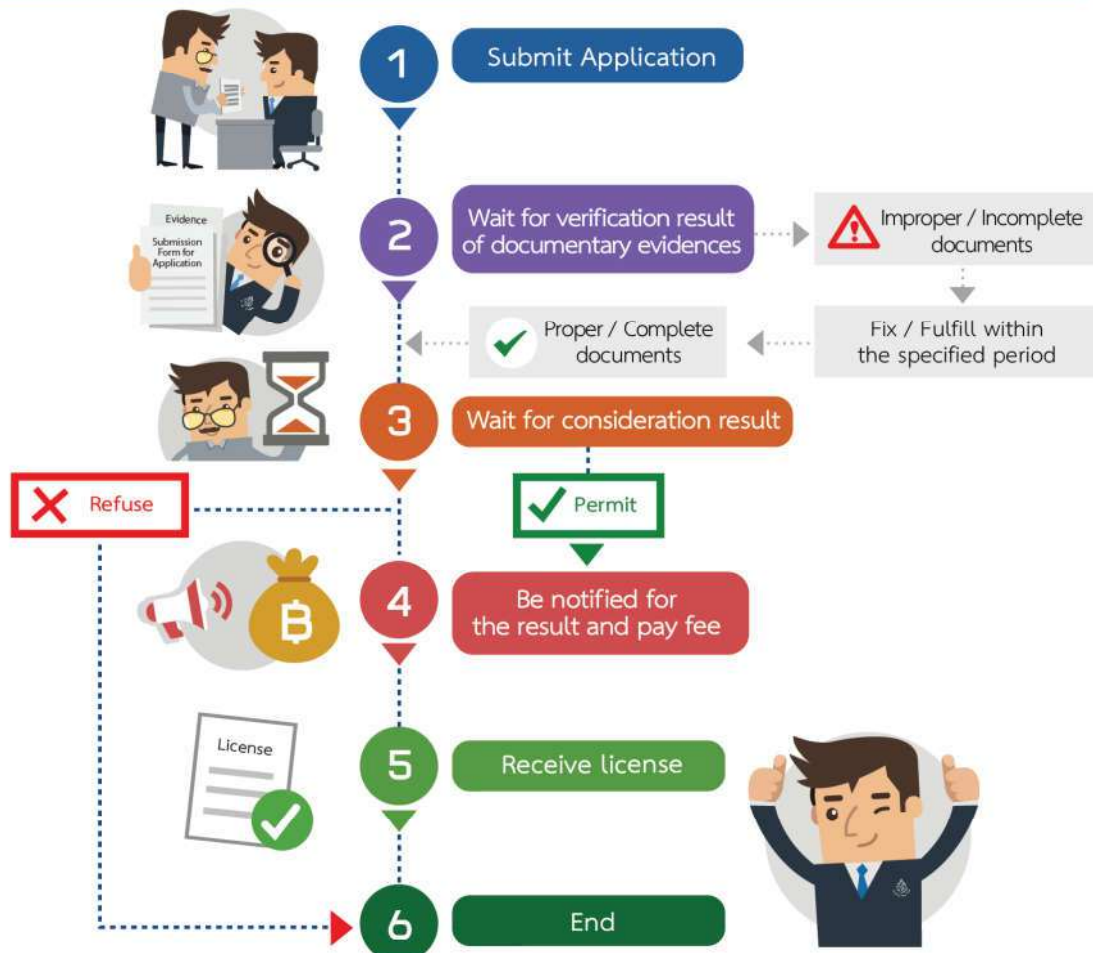


## Procedures

Submit Application to Sell Tobacco together with documentary evidences at the Area Excise Office or Area Excise Office Branch where the tobacco selling facility or the head office of the tobacco selling facility is located, or submit via website or Service Center. After permission, the applicant shall pay fee and receive license.



### Overview of Service Process



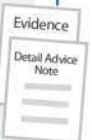
## Conditions



Total operating period for 5 minutes from receiving proper and complete documentary evidences of the application

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.



1

**In case of permission**, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

30 Days

**The licensee for sale of tobacco type 1 and type 3 must do the bookkeeping of inventory account and monthly financial statements as follows.**

3

- Complete keeping the sold tobacco inventory account under classification by type of sold tobacco within 3 days from the date of activity happens, and maintain accounts and accounting documentation at the place specified in license for at least 5 years from the date of the activity happens for audit of the excise official.
- Monthly financial statements for sale of tobacco shall be submitted to the excise official at the Area Excise Office or Area Excise Office Branch where license is issued, or via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department within the 15th of the following month.







## List of Documentary Evidences

### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 Identification Card of the authorized signatory in binding juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Value Added Tax Registration (if any)	The Excise Department Ministry of Finance		1	True copy certification signing
2 Title document or lease contract together with letter of consent of the lessee for the selling facility		1	1	In case of facility lease
3 The Layout of the tobacco selling facility and nearby area		1		



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
4 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- Tobacco selling license type 1**
  - License to sell cigarette and cigar is charged for 1,200 Baht of annual fee.
  - License to sell chewing tobacco, blended rolling tobacco, rolling tobacco, and other cigarettes
    - License to sell rolling tobacco of which the seller grows tobacco trees and manufactures by itself is charged for 100 Baht per annual fee.
    - License to sell other rolling tobacco other than sale of rolling tobacco of which the seller grows tobacco trees and manufactures by itself is charged for 500 Baht of annual fee.
- Tobacco selling license type 2**
  - License to sell cigarette and cigar in bonded warehouse in type of duty-free shop under law on customs is charged for 500 Baht of annual fee.
  - License to sell cigarette and cigar in the selling facility where the entrepreneur registers VAT is charged for 500 Baht of annual fee.
  - License to sell cigarette and cigar in the selling facility where the entrepreneur does not register VAT is charged for 100 Baht of annual fee.
  - License to sell chewing tobacco, blended rolling tobacco, rolling tobacco, and other cigarettes is charged for 100 Baht of annual fee.

### Fee Payment Channels

Mode	Place of Fee Payment	Service Period
In person	<div>  Area Excise Office           </div> <div>  Area Excise Office Branch           </div>	Monday – Friday 8.30 – 16.30







## Service Channels

Area  
Excise Office

or

Area Excise  
Office Branch

Monday – Friday at 8.30 – 16.30

Download Details and Form at:



## Form

PS. 04-05

Application Form for Permission to Manufacture Tobacco  
under Section 163 of the Excise Act B.E. 2560 (2017)

## Application Form at:

The Excise  
DepartmentRegional  
Excise OfficeArea  
Excise OfficeArea Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

Type of License (under Classification  
by Type of Tobacco)

- 1 License to manufacture cigarette
- 2 License to manufacture other cigarettes
- 3 License to manufacture chewing tobacco
- 4 License to manufacture blended rolling tobacco
- 5 License to manufacture rolling tobacco

5.1 Rolling tobacco made by the tobacco farmer from his/her grown and sliced tobacco leaves.

5.2 Other rolling tobacco apart from rolling tobacco made by the tobacco farmer from his/her grown and sliced tobacco leaves.

Prerequisite to Apply License  
to Manufacture Tobacco

- 1 Must register excise as tobacco industrialist
- 2 In case of the tobacco industrialist in type of rolling tobacco made from his/her grown and sliced tobacco leaves, must apply for growing firstly.



## Procedures

Submit Application Form to Manufacture Tobacco together with documentary evidences at the Area Excise Office or Area Excise Office Branch where the tobacco manufacturing industrial factory is located. After permission, the applicant shall pay fee and receive license.

Qualification of the Applicant for License  
to Manufacture Tobacco

The applicant shall have any of the following qualifications.

- 1 Be a Thai state enterprise.
- 2 Be a juristic person established under Thai law.
- 3 Be an ordinary person with not below 20 full years old.

## Validity of License

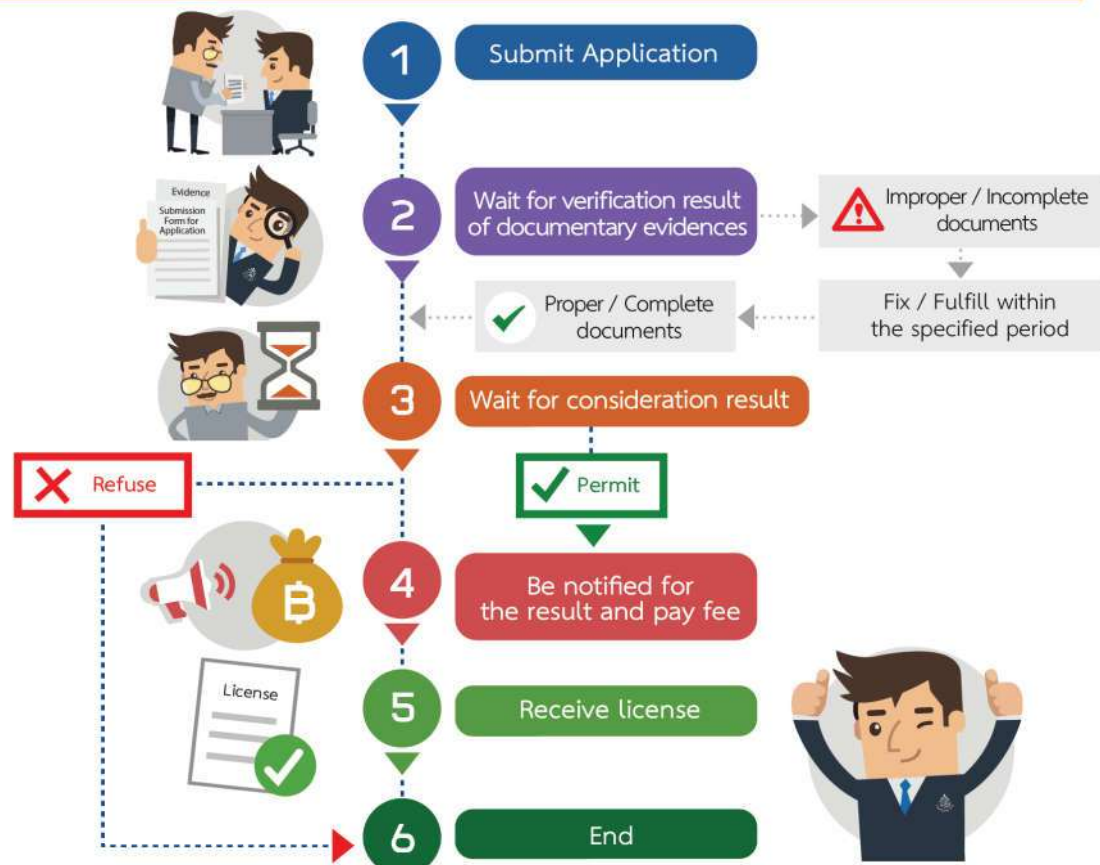


3 years from the date of license is issued





## Overview of Service Process



### Conditions



Total operating period for 7 working days from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

**In case of permission,** the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

The licensee for manufacturing tobacco is responsible for preparing tobacco label for tobacco distributed in the Kingdom in the following form and details.

3

1. Brand name, name of the manufacturer, and location of tobacco factory
2. Type of tobacco
3. Quantity of rolls or net weight in gram and must be printed in Thai language as attachment
4. Specify date, month, year of manufacture
5. Exhibit label, picture, and text in label under rules, procedures and conditions prescribed by the Ministry of Public Health under law of tobacco control

4

The licensee for manufacturing of tobacco is responsible for preparing inventory account for use of tobacco stamps and financial statements for affixation of tobacco stamps as follows.

1. Inventory account for use of tobacco stamps for tobacco manufactured in the Kingdom under classification by the manufactured tobacco brand whereas the bookkeeping of the said account shall be completed within 3 days from the date of the activity happens, and the said account and bookkeeping documentation shall be maintained at the place specified in license for at least 5 years from the occurrence of the activity for audit of the excise official.
2. Monthly financial statements for affixation of tobacco stamps shall be submitted to the excise official at the Area Excise Office where license is issued or via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department within the 15th of the following month.

5

The licensee for manufacturing of tobacco that requires to sell tobacco shall further apply for license to sell tobacco.

6

The manufacturer that will continuously manufacture the licensed tobacco shall submit Application to Manufacture Tobacco together with documentary evidences as specified in Application in advance of 90 days before the primary license is expired.







## List of Documentary Evidences

### Identification Documents issued by Government Agencies

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 Identification Card of the authorized signatory in binding juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person



### Other Documents

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Brief layout of tobacco industry work place and nearby place area		1		
2 Drawing plan and layout of tobacco industry consisting of route of raw material transportation, storehouse of tobacco leaf, tobacco snuff, or tobacco contained in the case but not yet attached with tobacco stamp, and tobacco contained in the case and already attached with tobacco stamp, etc.		1		Drawing plan and layout of the excise official's office are shown in case of the government tobacco factory.



### Identification Documents for Authorizing Other Persons in Representation

List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce	1		In case of juristic person
3 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
4 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- 1 License to manufacture cigar is charged for 7,500 Baht of annual fee.
- 2 License to manufacture other cigarette is charged for 3,600 Baht of annual fee.
- 3 License to manufacture chewing tobacco is charged for 3,600 Baht of annual fee.
- 4 License to manufacture blended rolling tobacco is charged for 7,500 Baht of annual fee.
- 5 License to manufacture rolling tobacco
  1. Rolling tobacco made from tobacco leaves grown and sliced by the planter of tobacco tree, is charged for 330 Baht of annual fee.
  2. Other rolling tobacco apart from rolling tobacco made from tobacco leaf grown and sliced by the planter of tobacco tree, is charged for 7,500 Baht of annual fee.

### Fee Payment Channels

Mode	Place of Fee Payment		Service Period
In person	 Area Excise Office	 Area Excise Office Branch	Monday – Friday 8.30 – 16.30







## Service Channel



Area Excise Office  
Monday – Friday  
8.30 – 16.30

Download Details and Form at:



## Form

PS. 08-14

Application Form for Permission to Import Tobacco leaves, Tobacco snuff or Tobacco into the Kingdom or Export to outside the Kingdom

## Application Form at:



The Excise  
Department



Regional  
Excise Office



Area  
Excise Office



Area Excise  
Office Branch

## Rules, Procedures and Conditions for Application Submission



## Rules

## Type of License

- 1 License to import tobacco into the Kingdom
- 2 License to export tobacco to outside the Kingdom

Qualification of the Applicant  
to export

## Under classification by sources of tobacco

- 1 Export tobacco which is manufactured in the Kingdom
  - Be a Thai state enterprise; or
  - Be a juristic person established under Thai law; or
  - Be an ordinary person with not below 20 full years old
- 2 Export tobacco which is imported for exportation
  - Be the licensee for importation of tobacco into the Kingdom for exportation to outside the Kingdom

## Prerequisite to Apply License to Import



- 1 Must register excise
- 2 In case of the first importation of tobacco into the Kingdom for distribution, the applicant shall notify the using of tobacco container label that requires statements and attributes as per the following details.
  - Brand name, manufacturing company, and manufacturing country
  - Type of tobacco
  - Quantity of rolls or net weight in gram and must be printed in Thai language as attachment
  - Specify date, month, year of manufacture
  - Specify name and domicile or work place of the licensee for importation whereas statements must be printed in Thai language.
  - Exhibit label, picture and text in label under rules, procedures, and conditions prescribed by the Ministry of Public Health under law on tobacco control.
- 3 Prepare evidences of sole agent of tobacco imported into the Kingdom. In case of letter in other language, shall be performed in Thai translation.

Qualification of the Applicant  
for License to Import

## Under classification by sources of tobacco

- 1 For Sale in the Kingdom
  - Be the licensee for sale of tobacco type 1; and
  - Be the importer who register excise
- 2 For sale in bonded warehouse in type of duty-free shop under law on customs
  - Be the licensee for sale of tobacco type 2; and
  - Be the person that is permitted to establish bonded warehouse in type of duty-free shop under law on customs.
- 3 For sample or not for commercial purpose by taking into bonded warehouse under law on customs
  - Be the person that is permitted to establish bonded warehouse in type of duty-free shop under law on customs.
- 4 For exportation from the Kingdom
  - Be a juristic person; or
  - Be an ordinary person with not below 20 full years old

## Validity of License



- 1 In case of importation, tobacco must be imported into the Kingdom within 6 months from the date of license is issued.
- 2 In case of exportation, tobacco must be exported to outside the Kingdom within 2 months from the date of license is issued.







## Procedures

### In case of importation of tobacco into the Kingdom

- **For sale in the Kingdom**, submit Application to Import Tobacco leaves, Tobacco Snuff, or Tobacco into the Kingdom or Export to outside the Kingdom together with documentary evidences at the Area Excise Office where work place of the importer, or the Area Excise Office where Customs Office or customs is located.
- **For other purpose apart from for sale in the Kingdom**  
Submit Application to Import Tobacco leaves, Tobacco Snuff, or Tobacco into the Kingdom or Export to outside the Kingdom together with documentary evidences at the Area Excise Office where Customs Office or customs is located.

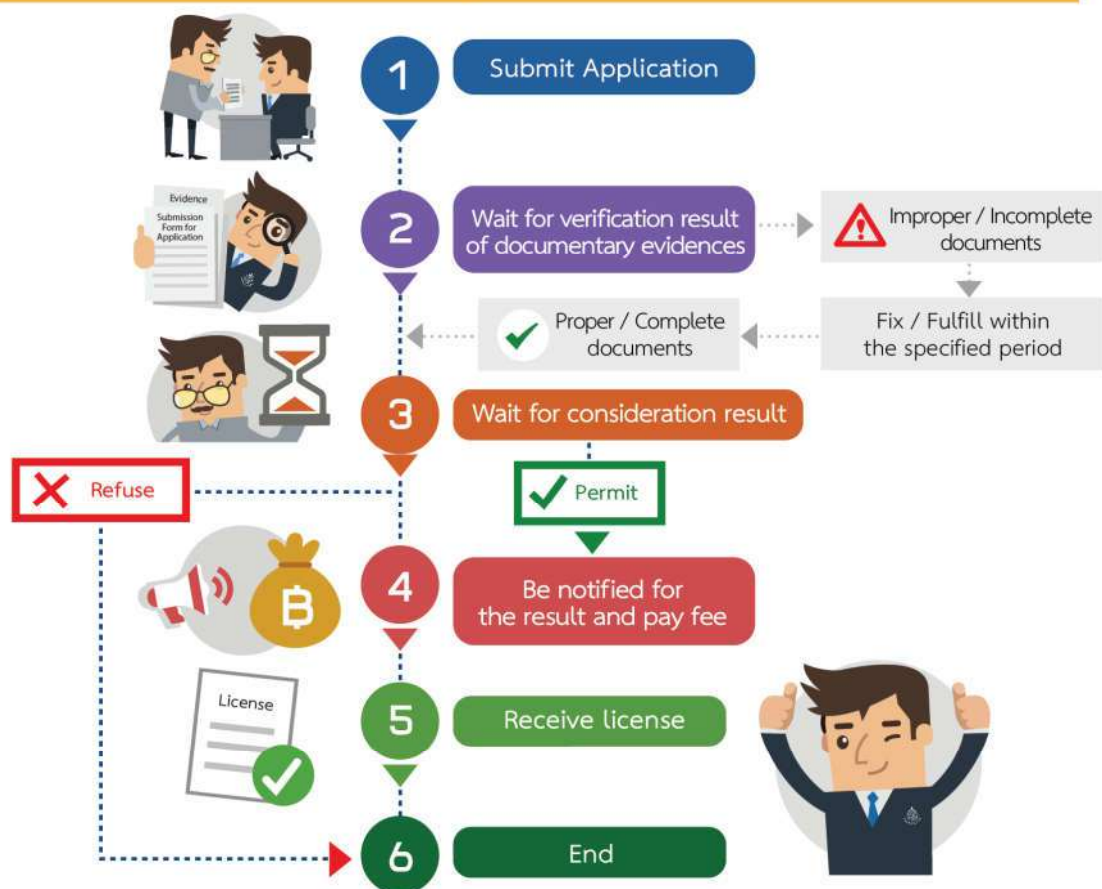
### In case of exportation of tobacco to outside the Kingdom

- **Be the licensee to manufacture tobacco**, submit Application to Import Tobacco leaves, Tobacco Snuff, or Tobacco into the Kingdom or Export to outside the Kingdom together with documentary evidences at the Area Excise Office where the factory is located.
- **Importation of tobacco into the Kingdom for exportation to outside the Kingdom**, submit Application to Import Tobacco leaves, Tobacco Snuff, or Tobacco into the Kingdom or Export to outside the Kingdom together with documentary evidences at the Area Excise Office where the license to import tobacco into the Kingdom is issued.

When being noticed for the result that both cases are permitted, the applicant shall pay fee and receive license.



## Overview of Service Process



## Conditions



Total operating period for 3 working days from receiving proper and complete documentary evidences of the application

1

### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

2

In case of permission, the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.





List of Documentary Evidences				
Identification Documents issued by Government Agencies				
List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 Identification Card of the authorized signatory in binding juristic person	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person

Other Documents				
List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
In case of importation into the Kingdom				
1 Invoice			1	Except in case of sample or not for commercial purpose
2 The Ministry of Public Health's Certificate		1		
3 The Manufacturer's Certificate of Thailand Exclusive Agent Appointment		1		In case of importation for sale in the Kingdom at the place where is not duty-free shop
4 Tobacco container label		1		
In case of importation for exportation				
1 Invoice			1	True copy certification signing
2 License to import			1	True copy certification signing

Identification Documents for Authorizing Other Persons in Representation				
List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1 Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2 Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3 Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
4 Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		

Fee and Fee Payment Channels		
Fee		
1 License to import tobacco into the Kingdom at 300 Baht per license		
2 License to export tobacco to outside the Kingdom at 300 Baht per license		
Fee Payment Channels		
Mode	Place of Fee Payment	Service Period
In person	 Area Excise Office	Monday – Friday 8.30 – 16.30





## Service Channels



**Area Excise Office**  
Monday – Friday at 8.30 – 16.30



**Area Excise Office Branch**



**Website**  
<https://biz.govchannel.go.th/>  
everyday 24 hrs.



**One Stop Service**  
License Application  
Receiving Center  
(OSS Center)

**Service Center**



**Government Kiosk**  
at Damrongdharma Center

Download Details and Form at:



## Form

PS. 08-22

Application Form for Permission to Sell Playing Card under Section 176 of the Excise Act B.E. 2560 (2017)

## Application Form at:



**The Excise Department**



**Regional Excise Office**



**Area Excise Office**



**Area Excise Office Branch**

## Rules, Procedures and Conditions for Application Submission



### Rules

#### Qualification of the Applicant for License to Sell Playing Card



The applicant shall have any of the following qualifications.

- 1 Be a Thai state enterprise.
- 2 Be a juristic person established under Thai law.
- 3 Be an ordinary person with not below 20 full years old

#### Type of License



- 1 Playing card selling license type 1 for sale of playing card in the amount of 40 decks or over each time
- 2 Playing card selling license type 2 for sale of playing card in the amount below 40 decks each time.

#### Validity of License



a year from the date of license is issued

If requires to sell playing card in the following year, license shall be applied before the primary license is expired.



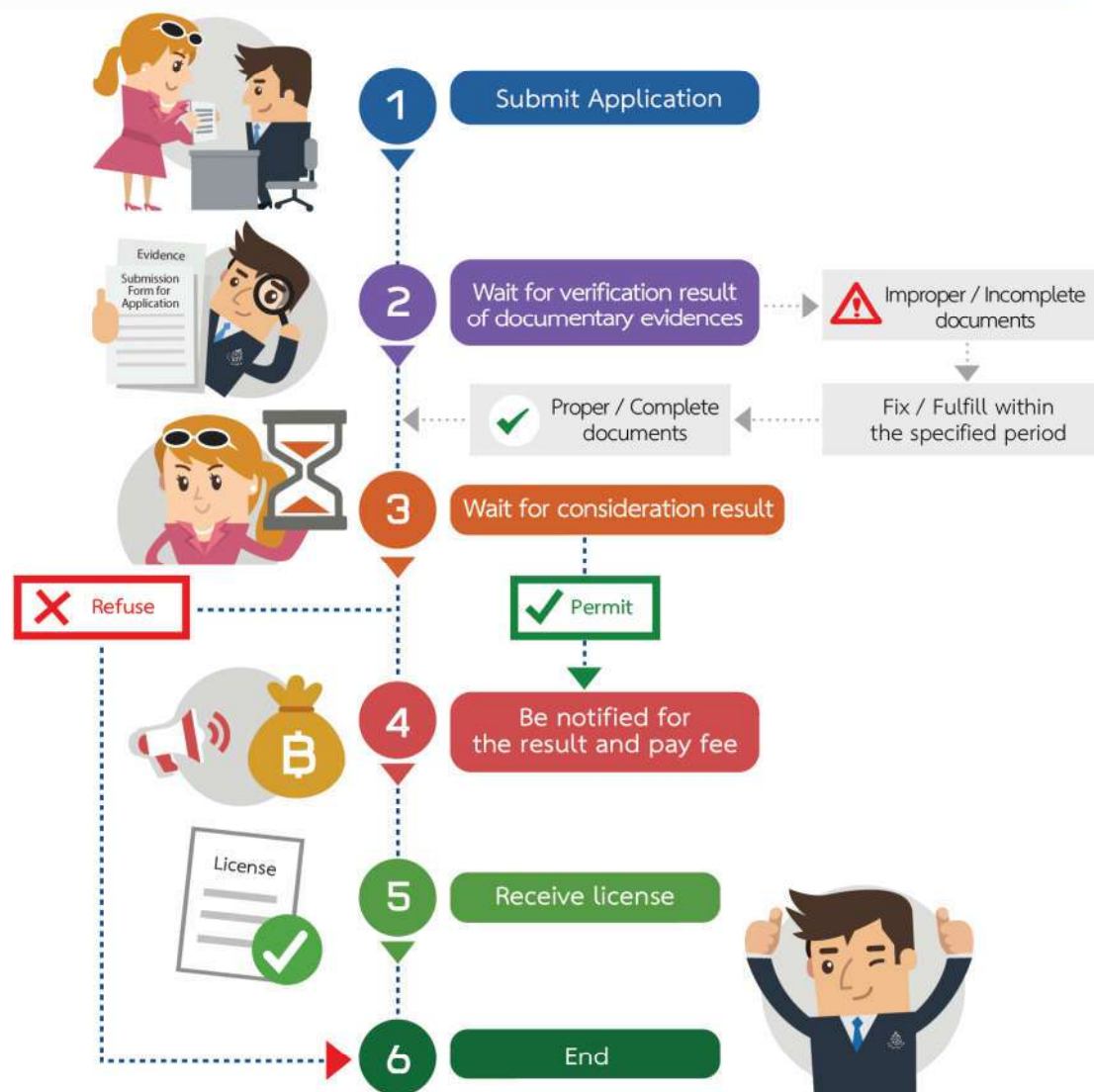
### Procedures



Submit Application Form to Sell Playing Card together with documentary evidences at the Area Excise Office or the Area Excise Office Branch where the playing card selling facility is located. After permission, the applicant shall pay fee and receive license.



## Overview of Service Process



### Conditions



Total operating period for 5 minutes from receiving proper and complete documentary evidences of the application

#### Verification of Details in the Application, Documents and Evidences

If after verification, details in the application or documents and evidences are deemed to be improper or incomplete, and the applicant fails to fix in time within working hours of the submission date of application, details shall be recorded and notified for fixing and fulfilling, and handover the copy of such record to the applicant for fixing and fulfilling. If the applicant fails to properly and completely fix and fulfill within the specified period, it shall be deemed that the applicant intends to "abandon the application". The excise official shall return the application and deliver notice of reasons to return the application for acknowledgement of the applicant.

1

2

**In case of permission,** the applicant shall pay fee and receive license within 30 days from the notified date. If it is overdue, it shall be deemed that the right is waived.

**The licensee for sale of playing card Type 1 must do bookkeeping of daily playing card inventory account and monthly playing card selling financial statements account as follows.**

3

1. Daily playing card inventory account under classification by type of sold playing card, shall be completed for bookkeeping within 3 days from the date of the activity happens, and account and bookkeeping documentation shall be maintained in the place specified in license at least 5 years from occurrence of the activity for audit of the excise official.
2. Monthly playing card selling financial statements account shall be submitted to the excise official at the Area Excise Office where license is issued, or via website [www.excise.go.th](http://www.excise.go.th) of the Excise Department within the 15th of the following month.



## List of Documentary Evidences

### Identification Documents issued by Government Agencies

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Identification Card	Department of Provincial Administration, Ministry of Interior	1		In case of ordinary person
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the authorized signatory in binding juristic person or state enterprise	Department of Provincial Administration, Ministry of Interior	1		In case of juristic person and state enterprise
4	Certificate of being State Enterprise (if any)			1	In case of state enterprise



### Other Documents

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Value Added Tax Registration (if any)	Revenue Department, Ministry of Finance		1	True copy certification signing
2	Title document or lease contract together with letter of consent of the licensee for selling facility		1	1	In case of facility lease
3	Brief layout of the playing card selling facility		1		



### Identification Documents for Authorizing Other Persons in Representation

	List of Documents	Responsible Work Section / Agency	Amount of Original Documents	Amount of Copy Documents	Remark
1	Power of Attorney Letter		1		Duty Stamp Affixed as specified by law
2	Certificate of Ministry of Commerce (issued not over 6 months)	Department of Business Development, Ministry of Commerce		1	In case of juristic person
3	Identification Card of the Grantor	Department of Provincial Administration, Ministry of Interior		1	True copy certification signing
4	Identification Card of the Grantee	Department of Provincial Administration, Ministry of Interior	1		



## Fee and Fee Payment Channels

### Fee

- License to sell playing card Type 1 for sale of playing card from 40 decks or over per time, annual fee is 1,200 Baht.
- License to sell playing card Type 2 for sale of playing card below 40 decks per time
  - In bonded warehouse in type of duty-free shop under law on customs, annual fee is 500 Baht.
  - In playing card selling facility where the entrepreneur registers VAT, annual fee is 500 Baht.
  - In playing card selling facility where the entrepreneur does not register VAT, annual fee is 100 Baht.

### Fee Payment Channels

Mode	Place of Fee Payment		Service Period
In person	Area Excise Office	Area Excise Office Branch	Monday – Friday 8.30 – 16.30





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## The Channels to access e-Service Manual for the procedures that can process via internet system

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## The Channels to access e-Service Manual for the procedures that can process via internet system



The channels to access e-Service manual for the procedures that can process via internet system is a way to facilitate for the people, who require to submit the applications that relate to the Excise Department, to understand the procedures of transaction via internet system. The manual is divided into 2 parts: online form submission and online application for liquor, tobacco and playing card license which users can read from the following links as well as the Excise Department website for more information.

### e-Services Manual



#### Online Form Submission

Application for Register / Substitution  
for the License / Relocate /  
Close Down / Transfer the Business

Application for the Suggested  
Retail Price And Its Structure

Application for Excise Filing  
and Payment

Application for Excise Tax Return  
and Exemption

Application for Excise Tax Abatement

Application for Zero Excise Tax Rate  
for Batteries

Application for Monthly  
Financial Statement

Application for Excise Tax Exemption  
for Ethanol Distilled Liquor



#### Online Application for Liquor / Tobacco / Playing Card License

Online License Registration  
via Internet

Application for Renewal for Liquor /  
Tobacco / Playing Card License





# The Channels to access e-Service Manual for the procedures that can process via internet system



The steps as follow;



1. Go to website [www.excise.go.th](http://www.excise.go.th)

2. Change language to English

3. Go to Electronic Services



4. Choose Introduction to information services and submitting forms online

5. Reach to The Channels to access e-Service Manual for the procedures that can process via internet system



QR Code

Link: <http://edweb.excise.go.th/eform/en-service.html>

## Online Form Submission Manual

### List of Online Form Submission Manual

1. Application for Register / Substitution for the License / Relocate / Close Down / Transfer the Business



[https://edweb.excise.go.th/eform/fileEform/NPRB\\_UserManual-ESG\\_V00.01.pdf](https://edweb.excise.go.th/eform/fileEform/NPRB_UserManual-ESG_V00.01.pdf)



QR Code



<https://edweb.excise.go.th/eBook-ESG/mobile/index.html>



QR Code

2. Application for the Suggested Retail Price And Its Structure



[https://edweb.excise.go.th/eform/fileEform/NPRB\\_UserManual-ESD.pdf](https://edweb.excise.go.th/eform/fileEform/NPRB_UserManual-ESD.pdf)



QR Code



<https://edweb.excise.go.th/eBook-ESD/mobile/index.html>



QR Code

3. Application for Excise Filing and Payment



[https://edweb.excise.go.th/eform/fileEform/NPRB\\_UserManual-ESM.pdf](https://edweb.excise.go.th/eform/fileEform/NPRB_UserManual-ESM.pdf)



QR Code



<https://edweb.excise.go.th/eBook-ESM/mobile/index.html>



QR Code



กรมสรรพสามิต  
THE EXCISE DEPARTMENT



## List of Online Form Submission Manual



### 4. Application for Excise Tax Return and Exemption



[https://edweb.excise.go.th/eform/fileEform/NPRB\\_UserManual-ESF.pdf](https://edweb.excise.go.th/eform/fileEform/NPRB_UserManual-ESF.pdf)



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<https://edweb.excise.go.th/eBook-ESF/mobile/index.html>



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### 5. Application for Excise Tax Abatement



[https://edweb.excise.go.th/eform/fileEform/NPRB\\_UserManual-ESF\\_V00.01ลดหย่อน0502\\_ปจ. pdf](https://edweb.excise.go.th/eform/fileEform/NPRB_UserManual-ESF_V00.01ลดหย่อน0502_ปจ. pdf)



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<https://edweb.excise.go.th/eBook-ESE/mobile/index.html>



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### 6. Application for Zero Excise Tax Rate for Batteries



[https://edweb.excise.go.th/eform/fileEform/SSO60\\_UserManual-BT.pdf](https://edweb.excise.go.th/eform/fileEform/SSO60_UserManual-BT.pdf)



QR Code



<https://edweb.excise.go.th/eBook-BT/mobile/index.html>



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### 7. Application for Monthly Financial Statement



<https://edweb.excise.go.th/eform/fileEform/NPRB-UserManual-ESB.pdf>



QR Code



<https://edweb.excise.go.th/eBook-ESB/mobile/index.html>



QR Code

### 8. Application for Excise Tax Exemption for Ethanol Distilled Liquor



<https://ethanol.excise.go.th/ethanol/main/manual>



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## Online Application for Liquor / Tobacco / Playing Card License

### List of Online Application Manual for Liquor/ Tobacco / Playing Card License



#### 1. Online License Registration via Internet



<https://www.excise.go.th/cs/groups/public/documents/document/dwnt/mzm4/~edisp/uatucm338471.pdf>



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<https://edweb.excise.go.th/eBook-ESL-Register/mobile/index.html>



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#### 2. Application for Renewal for Liquor / Tobacco / Playing Card License



<https://www.excise.go.th/cs/groups/public/documents/document/dwnt/mzm4/~edisp/uatucm338472.pdf>



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<https://edweb.excise.go.th/eBook-ESL/mobile/index.html>

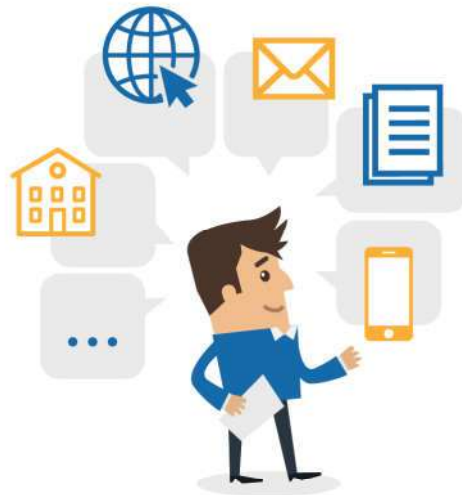










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# Complaint Channels



 The Excise Department	Comments & Complaint Box At the Excise Department or the Excise Area Office/Branch
 Complaint Center Of the Ministry	Complaint call Center at the organizations under the Ministry of Finance Telephone: 1689 (5 lines) Post: P.O. box 5, the Ministry of Finance, Bangkok 10400 Or Complaint Box in front of the Ministry of Finance Email: call@mof.go.th
 Website	www.excise.go.th https://edmanual.excise.go.th
 Telephone	Hot Line 1713 Direct Line 02-668-6618 The Excise Area Office's phone
 Post	P.O. box 10, Dusit, Bangkok
 Email	excise_hotline@excise.go.th
 Center of Public Service	Center of Public Service, Office of the Permanent Secretary No.1 Phitsanulok Rd., Dusit District, Bangkok 10300 Hot Line 1111 www.1111.go.th P.O. box 1111, No.1 Phitsanulok Rd., Dusit District, Bangkok 10300
 The National Anti-Corruption administration Centre	Hot Line 1206
... Other	Official letter / General letter

## References

### 1. The Excise Act B.E. 2560 (2017)



<https://www.excise.go.th/cs/groups/public/documents/document/dwnt/mjk4/~edisp/uatucm298729.pdf>



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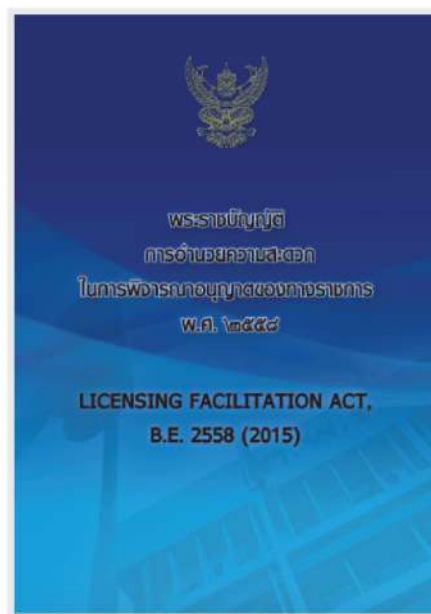
### 2. The Licensing Facilitation Act B.E. 2558 (2015)



[https://www.info.go.th/page/document/aboutus/Licensing\\_Facilitation\\_Act.pdf](https://www.info.go.th/page/document/aboutus/Licensing_Facilitation_Act.pdf)



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## Excise Department

The leader of tax collection for society,  
environment and energy

กรมสรรพสามิต

THE EXCISE DEPARTMENT

1488 Nakornchaisri Road, Dusit, Bangkok 10300

Tel: 02 241 5600-19

[www.excise.go.th](http://www.excise.go.th)

