



Revenue Department News

News No. : 8/2019
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Subject : The End of False Invoicing

The Revenue Department continues to crack down on sellers and buyers of falsely issued tax invoices. On 26th June 2018, the Criminal Court ruled that the defendants who have jointly committed fraud by issuing false tax invoices to companies, stores, and shops which conduct no real business activities have violated Section 86/13 of the Revenue Code. The defendants were sentenced to one year in prison under Section 90/4(3) of the Revenue Code, totaling eight counts or eight years in prison. The defendants confessed and had their sentences cut in half to four years in prison while the exhibits were seized (one false invoice equals one count).

Mr. Pinsai Suraswadi, Acting Principal Advisor on Strategic Tax Administration (Finance and Banking) as spokesman of the Revenue Department, said that, "Buyers of false tax invoices shall be charged with civil and criminal penalties. The fine is twice the tax amount on the invoice and the surcharge is 1.5 percent per month or a fraction of the month of the tax amount. The criminal penalties include prison sentence of three months to seven years and fine of 2,000 to 200,000 Baht.

For further inquiries, please contact officers at any Area Revenue Office nationwide or RD Intelligence Center at 1161. To report any tax avoidance cases, please go to www.rd.go.th > Menu "Report Tax Issues".
