



# Revenue Department News

**News No.** : 9/2018  
**Date** : 15<sup>th</sup> November 2017  
**Subject** : The Revenue Department warns any person buying and using fake tax invoices for tax allowances shall be liable to imprisonment

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A message has been shared across social media stating that some people want to buy tax invoices from shoppers who do not use them as tax allowances.

The Revenue Department would like to clarify that buying and selling tax invoices are illegal. A user of fake tax invoices shall be liable to criminal penalties under section 90/4(7) of the Revenue Code which is 3 months to 7 years prison term and 2,000 to 200,000 baht fine. In addition, he shall be liable to a civil fine at 2 times of the unpaid VAT amount and a surcharge on the unpaid amount under sections 89(7) and 89/1 of the Revenue Code respectively. The Revenue Department therefore warns the public not to engage in such wrongdoing.

For further enquiries, please consult with the officers at any Area Revenue Office nationwide or RD Intelligence Center at Tel. 1161.

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