





Licensing Manual

Licensing Facilitation Act, B.E. 2558 (2015)

Preface

Licensing  Manual is published by the Revenue Department under the Licensing Facilitation Act B.E 2558 (2015) with the objective to facilitate taxpayers in contacting the Revenue Department for its services. Licensing Manual provides concise information regarding rules, procedures, steps, durations, processing fees, documents and documentary evidence, or responsible units. This will improve the level of public service and simultaneously enhance the Revenue Department's transparency in tax administration.

Licensing  Manual consists of 15 versions of various services provided by the Revenue Department. We truly believe that the manuals will be beneficial for taxpayers as well as the people requiring services from the Revenue Department so that they are well informed and can understand the related application procedures and necessary supporting documents to ensure good service experiences delivered by the Revenue Department.

The Revenue Department
September B.E. 2564 (2021)



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01



Request for Preparing a Withholding Tax Certificate
in the Different Form from the Attachment of
the Notification of the Director – General of
the Revenue Department on Income Tax (No. 62)



01



Request for Preparing a Withholding Tax Certificate in the Different Form from the Attachment of the Notification of the Director - General of the Revenue Department on Income Tax (No. 62)

Rules, Procedures, Conditions (If any) for Application Submission and Approval

In case of a person who is liable to withholding tax and would like to prepare a withholding tax certificate in an other form than those prescribed in No. 2 and No. 3 of the Notification of the Director-General of the Revenue Department on Income Tax (No. 62) - Re: Specification of Withholding Tax Form dated 15th March B.E. 2539 (1996), shall submit a request for the Director-General of the Revenue Department's approval. Once the request has been approved, it shall be applied accordingly.

Remark :

1. In case of inaccurate or incomplete application form/request or list of supporting documents which cannot be amended/modified instantly, the responsible officer and the applicant shall jointly prepare a memo indicating the incompleteness of the list of documents/evidence as well as the period of time in which the applicant has to make amendment/modification. Where the applicant fails to make amendment/modification within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.

2. In case of inaccurate or incomplete supporting evidence and the applicant's failure to make amendment/modification within the stipulated period of time as agreed between the applicant and the responsible officer and stated in the memo, the officer in charge shall return the application/request together with an explanation letter.

3. The competent official shall not consider the application/request and the operating duration will not be commenced until the applicant has amended the application/request or completely submitted all additional documents in accordance with the memo.

4. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

5. For convenience, the applicant shall submit a request together with the supporting documents in-person or by post to the Regional Revenue Office where the headquarter is located or the Revenue Department (Large Business Tax Administration Division).

Point for application/request submission : Large Business Tax Administration Division/Regional Revenue Office



■ Service Channels

Service Location

The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
(Please contact in person at the service location.)

Service Hours : Monday – Friday

(Closed on public holidays)

From 08:30 – 16:30 Hrs.

(with lunch break)

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 76 working days

(Point for application/request submission of the Revenue Department)

Step 1



• Document check : 1 working day

A person liable to issue a withholding tax certificate shall submit a request together with the supporting documents

Remark : Where the request or supporting documents are inaccurate or incomplete, the responsible unit shall inform the reasons to the applicant within 7 days upon the receipt of the request.

Step 2



• Consideration process : 50 working days

The responsible officer shall verify and consider the request and the supporting documents and report the result of consideration to the Head of Responsible Unit.

Step 3



• Signing/Resolution : 25 working days

Signing by the Head of Responsible Unit whether the application is approved/disapproved



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Identification card Original document 1 copy <i>Remark : In case of person authorizing the other to be his/her representative</i>	Department of Provincial Administration
2	Grantor's and authorized person's Identification Card Original document 1 copy <i>Remark : Showing photocopy of the grantor's Identification Card and original authorized person's original Identification Card</i>	Department of Provincial Administration
3	A request, clearly specifying the reasons and needs for the request Original document 1 copy <i>Remark : Self-prepared documents according to the example in the attachment</i>	-
4	Form of the current withholding tax certificate Original document 1 copy <i>Remark : Self-prepared documents according to the example in the attachment</i>	-
5	Example of the requested withholding tax certificate form (new) Original document 1 copy <i>Remark : Self-prepared documents according to the example in the attachment</i>	-
6	Contract regarding the Establishment of Group of Person or Ordinary Partnership Original document 1 copy <i>Remark : Self-prepared documents</i>	-
7	Power of Attorney (In case of person authorizing the other to be his/her representative) Original document 1 copy	-





■ Complaint Channels/Service Recommendation



No.	Complaint Channels/Service Recommendation
1	<p>The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400 Tel. 0 2272 8288</p> <p><i>Remark : During office hours</i></p>
2	<p>The Revenue Department's website : www.rd.go.th</p>
3	<p>Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office</p> <p><i>Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300</i></p>
4	<p>The National Anti - Corruption Administration Centre</p> <p><i>Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/www.facebook.com/PACC.GO.TH</i></p> <p>The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com</p>

Request for Preparing a Withholding Tax Certificate in the Different Form from the Attachment of the Notification of the Director-General of the Revenue Department on Income Tax (No.62)



Procedures and Operating Duration

01

Submit the Request



02

Information Verification



03

Approval Process



List of Documents



- ID card
- Request letter
- Form of the current Withholding Tax Certificate
- Example of the requested Withholding Tax Certificate (New)
- Contract regarding the establishment of persons or ordinary partnership
- Power of attorney (affixed with stamp duty) with a photocopy of grantor's identification card



76 working days

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 8288
- www.rd.go.th

Service Channels

- Large Business Tax Administration Division/
Regional Revenue Office
- Service Hours : Monday – Friday (Closed on public holidays)
08.30–16.30 Hrs. (with lunch break)



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THE REVENUE DEPARTMENT

RD Intelligence Center **1161**





VAT Registration for Business with a Premise in Bangkok



02



VAT Registration for Business with a Premise in Bangkok

Rules, Procedures, Conditions (If any) for Application Submission and Approval

The Notification of the Director-General of the Revenue Department on Value Added Tax (No. 57) dated 25th October B.E. 2537 (1994) and the Notification of the Director-General of the Revenue Department on Value Added Tax (No. 159) dated 30th July B.E. 2547 (2004) prescribe rules, procedures, and conditions regarding the submission of application for VAT registration and issuance of VAT Registration Certificate as follows:

1. A business person who regularly sells goods or provides services and has an annual turnover exceeding 1.8 million Baht shall submit an application for VAT registration within 30 days when the annual turnover reaches the VAT registration threshold;

2. A business person who commences business for sale of goods or provision of services and is able to prove that the business in selling products or providing services are subject to VAT, and there are course of actions to prepare for the operation of the business leading to the purchase of products or receiving services that are subject to VAT, i.e., the factory construction, office building construction, or machine installation, shall submit an application for VAT registration within 6 months before the date of business commencement unless there is an agreement or evidence to prove that the construction will be started within proper time;

3. A business person, residing abroad and regularly selling goods or providing services within Thailand, has an agent in Thailand, such agent is responsible for submitting an application for VAT registration;

4. A business person whose businesses are exempt from VAT registration under the law but wishes to apply for VAT registration;

4.1 Sale of agricultural products, alive or dead animals, fertilizers, fish meal, animal feed, pharmaceutical or chemical products used on plants or animal, and newspaper, magazine or school books;

4.2 A business person who is not exempt from VAT registration under the law and has an annual turnover exceeding 1.8 million Baht;

4.3 Provision of domestic transport by aircraft;

4.4 Exportation in the Export Processing Zones (EPZs) under the Industrial Estates Authority of Thailand Act;

4.5 Provision of fuel oil pipeline transport in Thailand;

5. An individual business person who is a Thai national, commencing business for the sale of goods or the provision of services through electronic media over the internet, using a residential condominium unit — prescribed by the Condominium Act — as the sole business premise, with no other business premises, and possessing



a commercial registration certificate for conducting business activities through electronic media over the internet in accordance with the Business Registration Act, shall submit an application for VAT registration using the form specified by the Director-General of the Revenue Department via the Revenue Department website (www.rd.go.th).

6. Any business person liable for VAT carrying on business without VAT registration and failing to comply with section 90/2 of the Revenue Code shall be sentenced for not more than one month or fined not exceeding 5,000 Baht or both, and shall not deduct input tax for VAT tax calculation.

Remark :

1. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

2. The result of consideration will be notified to the applicant within 7 days from the completion date of consideration.

**Point for application/request submission : Large Business Tax Administration Division/Area Revenue Offices/
Area Revenue Branch Office**

■ Service Channels

Service Locations

Large Business Tax Administration Division/
Area Revenue Office/Area Revenue Branch Office
(Please contact in person at the service location.)

Remark : 1. *Submit your request at the Area Revenue Branch Office or the Area Revenue Branch Office in which your business premise is located.*

2. *For those under the supervision of the Large Business Tax Administration Division, submit your request to the Large Business Tax Administration Division.*

Service Hours : Monday – Friday

(Closed on public holidays)

From 08:30 – 16:30 Hrs.

(with lunch break)





■ Procedures, Operating Duration and Responsible Units

Total operating duration : 27 working days

(Point for application/request submission of the Revenue Department)



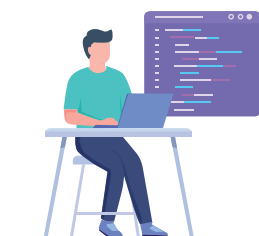
Step 1

● Document check : 30 minutes

1. The applicant submits P.P.01 Form and P.P.01.1 Form (If any) (3 copies) together with supporting documents.
2. The responsible officer verifies the submitted application form(s) and the supporting documents.
3. Return the P.P.01 Form and P.P.01.1 Form (If any) (Copy No.3) and the receipt to the applicant

Remark :

1. The responsible officer will accept the application only when all of the relevant documents are accurate and complete.
2. The operating duration will be commenced upon the receipt of documents.
3. Should the officer have a reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.



Step 2

● Consideration process : 22 working days

The responsible officer verifies the completion of the application, keeps record in the working system, prints out the VAT Registration Certificate (P.P.20) in order to propose for the competent official's consideration, as well as to notify the result of consideration. In case of approval, the VAT Registration Certificate (P.P.20) will be sent to the applicant by registered postal mail. In case of rejection, the result with reasons will be sent to the applicant by registered postal mail.

Remark : In the case of incorrect information on the VAT Registration Certificate (P.P.20), it may take more time to review and print out the new form.



Step 3

● Signing/Resolution : 5 working days

Signing by the competent official

Remark : Should the officer have a reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	<p>P.P.01 and P.P.01.1 (If any)</p> <p>Original document 3 copies</p> <p><i>Remark : 3 copies for each document</i></p>	The Revenue department
2	<p>Photocopy of property lease agreement including name and address of the property owner (<i>In the case of rental property, i.e., a commercial building, house, condominium, the rental space in a shopping mall, etc.</i>) or Photocopy of consent letter for using the property as a place of business (<i>In the case that the owner allows using the property without consideration.</i>)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
3	<p>Photocopy of passport or document to be used instead of a passport, or the Certificate of Identity (Alien Identification card) together with original document (In case of alien)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
4	<p>Photocopy of business license/work permit (In case of alien)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
5	<p>Photocopy of the certificate of establishment of ordinary partnership, fund, non-juristic foundation, or non-juristic private organizations or business carried on by two or more natural persons</p> <p>Copy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
6	<p>Photocopy of letter of authorization certified by the embassy, the consulate, or person approved by the Director-General of the Revenue Department. (In case where a person residing abroad appoints a representative in Thailand to submit the application on his/her behalf)</p> <p>Copy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
7	Photocopy of joint venture documents (If any) Copy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
8	Map of the place of business in brief with photo(s) in place of business Original document 1 copy	-
9	In the case of authorization, a power of attorney (stamp duty affixed) presented together with a photocopy of grantor's Identification Card and authorized person's Identification Card (in case of alien, please present the documents according to 3.) Original document 1 copy Copy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
10	In case of a place of business located in a condominium, a copy of the certificate of condominium juristic person manager, specifying that the place of business is in commercial space of condominium as prescribed by the Condominium Act. Copy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	Large Business Tax Administration Division/Regional Revenue Office/Area Revenue Office/ Area Revenue Branch Office
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

- Remark :** 1. A business person whose business is exempt from VAT registration under the law, but wishes to apply for VAT registration, shall submit P.P.01.1 and P.P.01 respectively within 30 days after the submission date of P.P.01.1 or may submit both documents at the same time.
2. The operating duration does not include the postal service process.
3. In case of the application for VAT registration at the request receiving point of the Revenue Department, all supporting documents or evidence must be enclosed.

VAT Registration for Business with a Premise in Bangkok



Procedures and Operating Duration

01

Submit the Request



02

Processing the Request



03

Approval Process



List of Documents



27 working days



- P. P. 01 form and P. P.01.1 form (If any)
- Property lease agreement with name and address or consent letter for using the property as a place of business
- Passport or Alien Identification Card
- Business License (In case of Alien)
- Certificate of establishment of ordinary partnership, Fund, non - juristic Foundation, or non - juristic private organization
- Letter of authorization certified by the embassy or consulate
- Joint venture documents (If any)
- Map of the place of business with photo
- Power of attorney (stamp duty affixed) with authorized person's Identification Card and photocopy of grantor's Identification Card
- Certificate of condominium juristic person manager, in case of the place of business located in the condominium

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 8288
- Large Business Tax Administration Division/Regional Revenue Office/
Area Revenue Office/Area Revenue Branch Office
- www.rd.go.th

Service Channels

- Large Business Tax Administration Division
(In case of business under the supervision of the Large Business Tax Administration Division)
- Area Revenue Office or Area Revenue Branch Office where the place of business is located.
- Service Hours : Monday - Friday (Closed on public holidays)
8:30 - 16:30 Hrs. (with lunch break)



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THE REVENUE DEPARTMENT

RD Intelligence Center 1161





VAT Registration for Business with a Premise Outside Bangkok



03



VAT Registration for Business with a Premise Outside Bangkok

Rules, Procedures, Conditions (If any) for Application Submission and Approval

The Notification of the Director-General of the Revenue Department on Value Added Tax (No. 57) dated 25th October B.E. 2537 (1994) and the Notification of the Director-General of the Revenue Department on Value Added Tax (No. 159) dated 30th July B.E. 2547 (2004) prescribe rules, procedures, and conditions regarding the submission of application for VAT registration and issuance of VAT Registration Certificate as follows:

1. A business person who regularly sells goods or provides services and has an annual turnover exceeding 1.8 million Baht shall submit an application for VAT registration within 30 days when the annual turnover reaches the VAT registration threshold;

2. A business person who commences business for sale of goods or provision of services and is able to prove that the business in selling products or providing services are subject to VAT, and there are course of actions to prepare for the operation of the business leading to the purchase of products or receiving services that are subject to VAT, i.e., the factory construction, office building construction, or machine installation, shall submit an application for VAT registration within 6 months before the date of business commencement unless there is an agreement or evidence to prove that the construction will be started within proper time;

3. A business person, residing abroad and regularly selling goods or providing services within Thailand, has an agent in Thailand, such agent is responsible for submitting an application for VAT registration;

4. A business person whose businesses are exempt from VAT registration under the law but wishes to apply for VAT registration;

4.1 Sale of agricultural products, alive or dead animals, fertilizers, fish meal, animal feed, pharmaceutical or chemical products used on plants or animal, and newspaper, magazine or school books;

4.2 A business person who is not exempt from VAT registration under the law and has an annual turnover exceeding 1.8 million Baht;

4.3 Provision of domestic transport by aircraft;

4.4 Exportation in the Export Processing Zones (EPZs) under the Industrial Estates Authority of Thailand Act;

4.5 Provision of fuel oil pipeline transport in Thailand;

5. An individual business person who is a Thai national, commencing business for the sale of goods or the provision of services through electronic media over the internet, using a residential condominium unit — prescribed by the Condominium Act — as the sole business premise, with no other business premises, and possessing



a commercial registration certificate for conducting business activities through electronic media over the internet in accordance with the Business Registration Act, shall submit an application for VAT registration using the form specified by the Director-General of the Revenue Department via the Revenue Department website (www.rd.go.th).

6. Any business person liable for VAT carrying on business without VAT registration and failing to comply with section 90/2 of the Revenue Code shall be sentenced for not more than one month or fined not exceeding 5,000 Baht or both, and shall not deduct input tax for VAT tax calculation.

Remark :

1. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

2. The result of consideration will be notified to the applicant within 7 days from the completion date of consideration.

Point for application/request submission : Large Business Tax Administration Division/Area Revenue Branch Office

■ Service Channels

Service Locations

Large Business Tax Administration Division/
Area Revenue Branch Office

(Please contact in person at the service location.)

Remark : 1. Submit your request at the Area Revenue Branch Office in which your business premise is located.
2. For those under the supervision of the Large Business Tax Administration Division, submit your request to the Large Business Tax Administration Division.

Service Hours : Monday – Friday

(Closed on public holidays)

From 08:30 – 16:30 Hrs.

(with lunch break)



■ Procedures, Operating Duration and Responsible Units

Total operating duration : 27 working days

(Point for application/request submission of the Revenue Department)

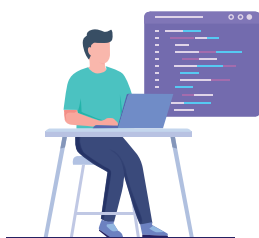


Step 1

● Document check : 30 minutes

1. The applicant submits P.P.01 Form and P.P.01.1 Form (If any) (3 copies) together with supporting documents.
2. The responsible officer verifies the submitted the application form(s) and the supporting documents.
3. Return the P.P.01 Form and P.P.01.1 Form (If any) (Copy No.3) and the receipt to the applicant

Remark : 1. The responsible officer will accept the application only when all of the relevant documents are accurate and complete.
2. The operating duration will be commenced upon the receipt of documents.
3. Should the officer have a reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.

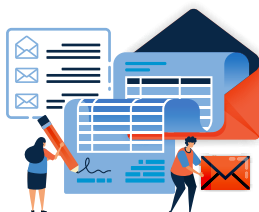


Step 2

● Consideration process : 10 working days

The responsible officer verifies the completion of the application, keeps record in the working system, prints out the VAT Registration Certificate (P.P.20) in order to propose for the competent official's consideration, as well as to notify the result of consideration. In case of approval, the VAT Registration Certificate (P.P.20) will be sent to the applicant by registered postal mail. In case of rejection, the result with reasons will be sent to the applicant by registered postal mail.

Remark : In the case of incorrect information on the VAT Registration Certificate (P.P.20), it may take more time to review and print out the new certificate.



Step 3

● Consideration process : 12 working days

The responsible officer reviews the application in order to propose for competent official's consideration, as well as to notify the result of consideration. In case of approval, the VAT Registration Certificate (P.P.20) will be sent to the applicant by registered postal mail. In case of rejection, the result with reasons will be sent to the applicant by registered postal mail.

Remark : Should the officer have a reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.



Step 4

• Signing/Resolution : 5 working days

Signing by the competent official

Remark : Should the officer have a reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.

■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	P.P.01 and P.P.01.1 (If any) Original document 3 copies <i>Remark : The application is available on the website.</i>	The Revenue department
2	Photocopy of property lease agreement including name and address of the property owner (In the case of rental property, i.e., a commercial building, house, condominium, the rental space in a shopping mall, etc.) or Photocopy of consent letter for using the property as a place of business (In the case that the owner allows using the property without consideration.) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
3	Photocopy of passport or document to be used instead of a passport, or the Certificate of Identity (Alien Identification card) together with original document (In case of alien) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
4	Photocopy of business license/work permit (In case of alien) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
5	Photocopy of the certificate of establishment of ordinary partnership, fund, non-juristic foundation, or non-juristic private organizations or business carried on by two or more natural persons Copy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
6	<p>Photocopy of letter of authorization certified by the embassy, the consulate, or person approved by the Director-General of the Revenue Department. (In the case where a person residing abroad appoints a representative in Thailand to submit the application on his/her behalf)</p> <p>Copy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
7	<p>Photocopy of joint venture documents (If any)</p> <p>Copy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
8	<p>Map of the place of business in brief with photo(s) in place of business</p> <p>Original document 1 copy</p>	-
9	<p>In the case of authorization, a power of attorney (stamp duty affixed) presented together with a photocopy of grantor's Identification Card and authorized person's Identification Card (In case of alien, please present the documents according to 3.)</p> <p>Original document 1 copy</p> <p>Copy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
10	<p>In case of a place of business located in a condominium, a copy of the certificate of condominium juristic person manager, specifying that the place of business is in commercial space of condominium as prescribed by the Condominium Act.</p> <p>Copy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	Large Business Tax Administration Division/Regional Revenue Office/Area Revenue Office/ Area Revenue Branch Office
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Remark : 1. A business person whose business is exempt from VAT registration under the law, but wishes to apply for VAT registration, shall submit P.P.01.1 and P.P.01 respectively within 30 days after the submission date of P.P.01.1 or may submit both documents at the same time.

2. The operating duration does not include the postal service process.

3. In case of the application for VAT registration, all documents or evidence must be enclosed for submitting to the request receiving point of the Revenue Department. In case of the application for VAT Registration on the Revenue Department's website, all documents or evidence must be presented.

VAT Registration for Business with a Premise Outside Bangkok



Procedures and Operating Duration

01

Submit
the Request



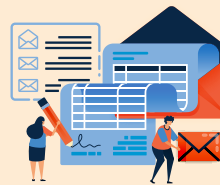
02

Processing
the Request



03

Consideration
Process



04

Approval
Process



27 working days

List of Documents



- P. P. 01 form and P. P.01.1 form (If any)
- Property lease agreement with name and address or consent letter for using the property as a place of business
- Passport or Alien Identification Card
- Business License (In case of Alien)
- Certificate of establishment of ordinary partnership, Fund, non - juristic Foundation, or non - juristic private organization
- Letter of authorization certified by the embassy or consulate
- Joint venture documents (If any)
- Map of the place of business with photo
- Power of attorney (stamp duty affixed) with authorized person's Identification Card and photocopy of grantor's Identification Card
- Certificate of condominium juristic person manager, in case of the place of business located in the condominium

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 8288
- Large Business Tax Administration Division/Regional Revenue Office/
Area Revenue Office/Area Revenue Branch Office
- www.rd.go.th

Service Channels

- Large Business Tax Administration Division
(In case of business under the supervision of
the Large Business Tax Administration Division)
- Area Revenue Branch Office where the place of business is located.
- Service Hours : Monday - Friday (Closed on public holidays)
8:30 - 16:30 Hrs. (with lunch break)

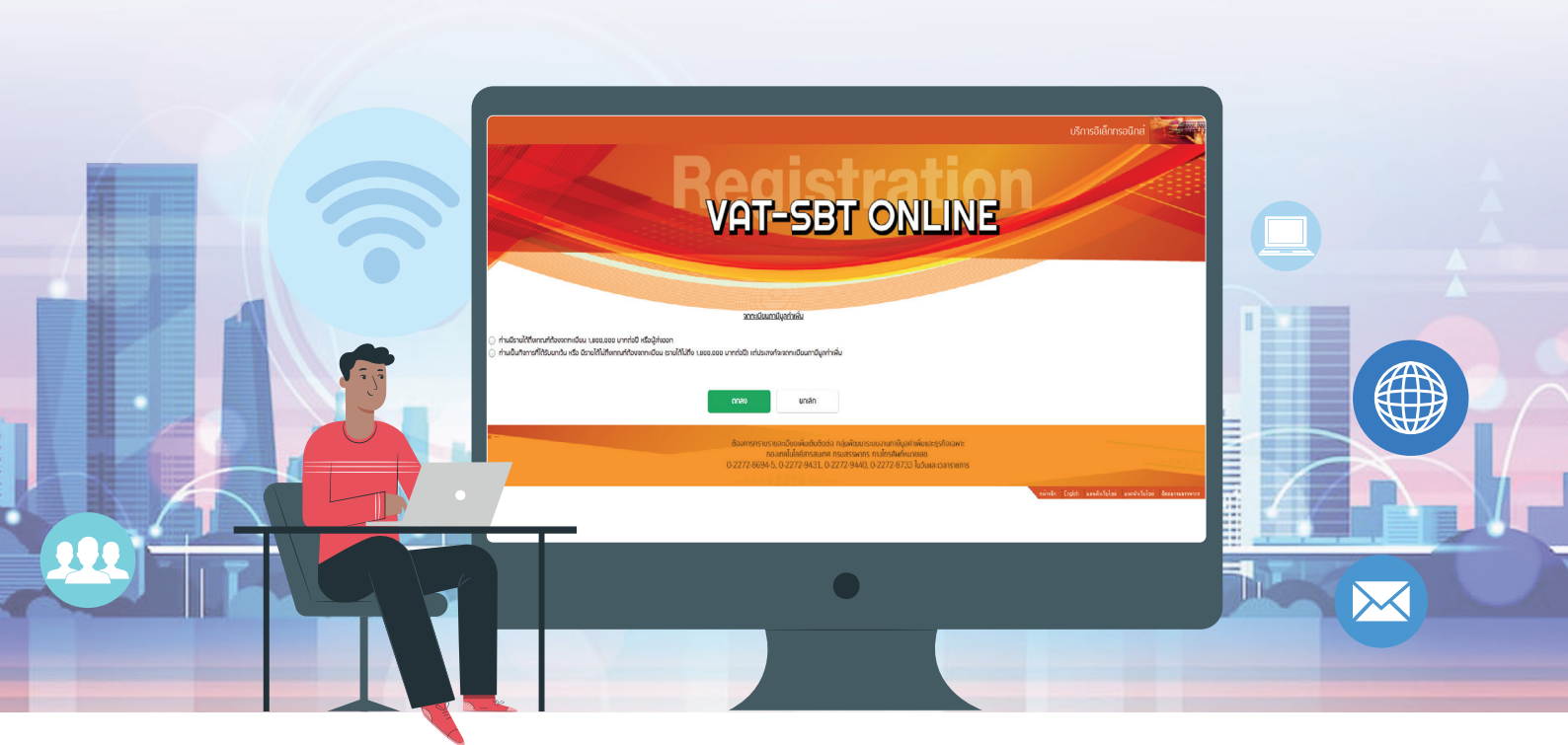


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RD Intelligence Center **1161**



04



Online VAT Registration



04



Online VAT Registration

Rules, Procedures, Conditions (If any) for Application Submission and Approval

The Notification of the Director-General of the Revenue Department on Value Added Tax (No. 57) dated 25th October B.E. 2537 (1994) and the Notification of the Director-General of the Revenue Department on Value Added Tax (No. 159) dated 30th July B.E. 2547 (2004) prescribe rules, procedures, and conditions regarding the submission of application for VAT registration and issuance of VAT Registration Certificate as follows:

1. A business person who regularly sells goods or provides services and has an annual turnover exceeding 1.8 million Baht shall submit an application for VAT registration within 30 days when the annual turnover reaches the VAT registration threshold;

2. A business person who commences business for sale of goods or provision of services and is able to prove that the business in selling products or providing services are subject to VAT, and there are course of actions to prepare for the operation of the business leading to the purchase of products or receiving services that are subject to VAT, i.e., the factory construction, office building construction, or machine installation, shall submit an application for VAT registration within 6 months before the date of business commencement unless there is an agreement or evidence

to prove that the construction will be started within proper time;

3. A business person, residing abroad and regularly selling goods or providing services within Thailand, has an agent in Thailand, such agent is responsible for submitting an application for VAT registration;

4. A business person whose businesses are exempt from VAT registration under the law but wishes to apply for VAT registration;

4.1 Sale of agricultural products, alive or dead animals, fertilizers, fish meal, animal feed, pharmaceutical or chemical products used on plants or animal, and newspaper, magazine or school books;

4.2 A business person who is not exempt from VAT registration under the law and has annual turnover exceeding 1.8 million Baht;

4.3 Provision of domestic transport by aircraft;

4.4 Exportation in the Export Processing Zones (EPZs) under the Industrial Estates Authority of Thailand Act;

4.5 Provision of fuel oil pipeline transport in Thailand;



5. An individual business person who is a Thai national, commencing business for the sale of goods or the provision of services through electronic media over the internet, using a residential condominium unit — prescribed by the Condominium Act — as the sole business premise, with no other business premises, and possessing a commercial registration certificate for conducting business activities through electronic media over the internet in accordance with the Business Registration Act.

6. Any business person liable for VAT carrying on business without VAT registration and failing to comply with section 90/2 of the Revenue Code shall be sentenced for not more than one month or fined not exceeding 5,000 Baht or both, and shall not deduct input tax for VAT tax calculation.

Remark :

The result of consideration will be notified to the applicant within 7 days from the completion date of the consideration process.

■ Service Channels

Service Locations

Website and Online Channel : www.rd.go.th

Service Hours : 24 hours

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 27 working days



Step 1

(Information Technology Division)

• Document check : 1 working days

The applicant submits P.P.01 Form and P.P.01.1 Form (If any).

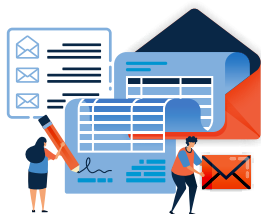
Step 2

(The Revenue Department)

• Consideration process : 15 working days

The responsible officer verifies the completion of the application, examines an applicant's place of business, records the opinion of consideration, and proposes the application for the competent official's consideration. The competent official notifies the results of consideration to the applicant via email.





Step 3

(The Revenue Department)

• Consideration process : 6 working days

Print out a VAT Registration Certificate (P.P.20), organize a set of documents to be sent to the responsible unit. The responsible unit verifies the completion of the application in order to propose for the competent official's approval, as well as notifies the result of consideration.

In case of approval, the VAT Registration Certificate (P.P.20) will be sent to the applicant by registered postal mail.

In case of rejection, the result with reasons will be sent to the applicant by registered postal mail.

Remark : 1. In case of incorrect information on the VAT Registration Certificate (P.P.20) it may take more time to review and print out the new certificate.

2. Service processing duration does not include public holidays and special holidays.



Step 4

(The Revenue Department)

• Signing/Resolution : 5 working days

Signing by the competent official

Remark : 1. Should the officer have a reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.

2. Service processing duration does not include public holidays and special holidays.



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	<p>P.P.01 and P.P.01.1 (If any)</p> <p>Original document 1 copy</p> <p><i>Remark : The application is available on the website.</i></p>	The Revenue Department
2	<p>Photocopy of property lease agreement including name and address of the property owner (In the case of rental property, i.e., a commercial building, house, condominium, the rental space in a shopping mall, etc.) or Photocopy of consent letter for using the property as a place of business (In the case that the owner allows using the property without consideration.)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	–
3	<p>Photocopy of passport or document to be used instead of a passport, or the Certificate of Identity (Alien Identification card) together with original document (In case of alien)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	–
4	<p>Photocopy of business license/work permit (In case of alien)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	–
5	<p>Photocopy of the certificate of establishment of ordinary partnership, fund, non-juristic foundation, or non-juristic private organizations or business carried on by two or more natural persons.</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	–
6	<p>Photocopy of letter of authorization certified by the embassy, the consulate, or person approved by the Director-General of the Revenue Department. (In the case where a person residing abroad appoints a representative in Thailand to submit the application on his/her behalf)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	–



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
7	<p>Photocopy of joint venture documents (If any)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
8	<p>Map of the place of business in brief with photo(s) in place of business</p> <p>Original document 1 copy</p>	-
9	<p>In the case of authorization, a power of attorney (stamp duty affixed) presented together with a photocopy of grantor's Identification Card and authorized person's Identification Card (In case of alien, please present the documents according to 3.)</p> <p>Original document 1 copy</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
10	<p>In case of a place of business located in a condominium, a photocopy of the certificate of condominium juristic person manager, specifying that the place of business is in commercial space of condominium as prescribed by the Condominium Act.</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
11	<p>An individual business person who is a Thai national, commencing business for the sale of goods or the provision of services through electronic media over the internet, using a residential condominium unit — prescribed by the Condominium Act — as the sole business premise, with no other business premises, and possessing a commercial registration certificate for conducting business activities through electronic media over the internet in accordance with the Business Registration Act, is required to upload documents No. 2, No. 8, and the house registration of the place of business or documents showing ownership of the condominium via the Revenue Department website (www.rd.go.th).</p>	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	Large Business Tax Administration Division/Regional Revenue Office/Area Revenue Office/ Area Revenue Branch Office
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Remark : 1. A business person whose business is exempt from VAT registration under the law, but wishes to apply for VAT registration, shall submit P.P.01.1 and P.P.01 respectively within 30 days after the submission date of P.P.01.1 or may submit both documents at the same time.

2. The operating duration does not include the postal service process.

3. In case of the application for VAT registration, all documents or evidence must be enclosed for submitting to the request receiving point of the Revenue Department. In case of the application for VAT Registration on the Revenue Department's website, all documents or evidence must be presented.

Online VAT Registration



Procedures and Operating Duration

01

Submit the Request



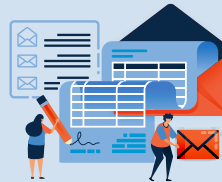
02

Processing the Request



03

Consideration Process



04

Approval Process



List of Documents



27 working days



- P. P. 01 form and P. P.01.1 form (If any)
- Property lease agreement with name and address or consent letter for using the property as a place of business
- Passport or Alien Identification Card
- Business License (In case of Alien)
- Certificate of Establishment of ordinary partnership, Fund, non - juristic Foundation, or non - juristic private organization
- Letter of authorization certified by the embassy or consulate
- Joint venture documents (If any)
- Map of the place of business with photo
- Power of attorney (stamp duty affixed) with authorized person's Identification Card and photocopy of grantor's Identification Card
- Certificate of condominium juristic person manager, in case of the place of business located in the condominium

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Bangkok 10400
☎ 0 2272 8288
- Large Business Tax Administration Division/Regional Revenue Office/
Area Revenue Office/Area Revenue Branch Office
- www.rd.go.th

Service Channels

- www.rd.go.th
(24 Hours Service)



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RD Intelligence Center **1161**



05



Specific Business Tax Registration for Business
with a Premise in Bangkok



05



Specific Business Tax Registration for Business with a Premise in Bangkok

Rules, Procedures, Conditions (If any) for Application Submission and Approval

The Revenue Code Section 91/2, Section 91/3, Section 91/12, Section 91/13 and the Notification of the Director-General of the Revenue Department on Specific Business Tax (No. 9) dated 30th July B.E. 2547 (2004) prescribe details of rules, procedures, and conditions regarding the submission of the application for Specific Business Tax (SBT) registration and issuance of SBT Registration Certificate.

Any business operator who is subject to SBT will be eligible to submit the application for SBT registration within 30 days from the first date of its operation, given that the submission date of the application for SBT registration is the date on which the business operator is registered for SBT.

1. Certain type of business in Thailand which subject to SBT

1.1 Banking under the law governing commercial banking or any other specific law;

1.2 The finance, securities and credit foncier business under the law governing operation of the business of finance, securities and credit foncier;

1.3 Life insurance business under the law governing life Insurance;

1.4 Pawn broking under the law governing pawnshops;

1.5 Business with regular transactions similar to commercial banks, such as providing loans, guarantees, exchange of currencies, issuance of bills, purchase or sale of bills, or transfer of money abroad by different means;

1.6 Sale of immovable property in a commercial or profitable manner, irrespective of the manner in which such property is acquired, only in accordance with the rules, procedures and conditions prescribed by Royal Decree;

1.7 Sale of securities in a securities exchange market under the law governing the Securities Exchange of Thailand;

1.8 Any other business as prescribed by a Royal Decree.

1.8.1 Repurchase agreement of securities

1.8.2 Factoring business

In the case where a person residing abroad carries on business through his place of business or agent established in Thailand, he shall be deemed as carrying on business in Thailand.

2. Business operators who are not required for SBT registration

2.1 Securities business under Thailand's Securities and Exchange law, selling securities in the Stock Exchange of Thailand.



2.2 Business operators who temporarily involve in:

2.2.1 Sales of real estate in a commercial or profitable manner, when the seller is in businesses other than real estate business such as land development, condominium, buildings for sales including the land where the building is located, allocation of land or division of land for selling purpose by building roads or other types of utilities as well as committing to provide such facilities, etc.

2.2.2 Sales of real estate in a commercial or profitable manner, that does not meet characteristics specified in 2.2.1, which has been done within 5 years from the date of acquisition of the property.

2.2.3 Providing loan, when the business is a company or a Juristic Ordinary Partnership that is not a bank, finance company, securities company, or credit foncier company, and when such loan is occasional or not the normal operation of the business.

3. Business operators who are required for SBT registration

Business operators subjecting to SBT as specified in 1., which is not exempt from SBT under Section 91/3 of the Revenue Code, and is not the business operators according to 2. who are not required to register for SBT, must register to SBT.

The business operators required to register for SBT but carry on the business without SBT registration shall be sentenced for not more than one month or fined not exceeding 5,000 Baht or both.

Remark :

1. The operating duration will be commenced upon the verification on completion of the documents as defined in the Licensing Manual.

2. The result of consideration will be notified to the applicant within 7 days from the completion date of the consideration process.

Points for application/request submission : Large Business Tax Administration Division/
Area Revenue Office/Area Revenue Branch Office

■ Service Channels

Service Locations

Large Business Tax Administration Division/
Area Revenue Office/Area Revenue Branch Office
– Please contact in person at the service location.

Remark : 1. Submitting your request at the Area Revenue Office or the Area Revenue Branch Office in which your business premise is located
2. For those under the supervision of the Large Business Tax Administration Division, submit your request to the Large Business Tax Administration Division.

Service Hours : Monday – Friday

(Closed on public holidays)

From 08:30 – 16:30 Hrs.

(with lunch break)



■ Procedures, Operating Duration and Responsible Units

Total operating duration : 27 working days

(Point for application/request submission of the Revenue Department)

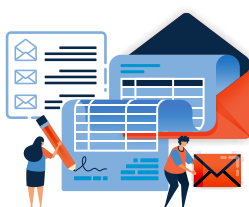


Step 1

● Document check : 30 minutes

1. The applicant submits P.T.01 Form together with the supporting documents.
2. The responsible officer reviews the submitted P.T.01 Form and the supporting documents.
3. Return the P.T.01 Form (Copy No.3) and the receipt to the applicant

Remarks : 1. *The responsible officer will accept the request only when all of the relevant documents are accurate and complete.*
2. *The operating duration will be commenced upon the receipt of documents.*



Step 2

● Consideration process : 22 working days

The responsible officer verifies the completion of the application, keeps record in the working system, prints out the SBT Registration Certificate (P.T.20) in order to propose for the competent official's approval, as well as to notify the result of consideration.

In case of approval, the SBT Registration Certificate (P.T.20) will be sent to the applicant by registered postal mail.

In case of rejection, the result with reasons will be sent to the applicant by registered postal mail.

Remark : *In the case of incorrect information on the SBT Registration Certificate (P.T.20), it may take more time to review and print out the new certificate.*



Step 3

● Signing/Resolution : 5 working days

Signing by the competent official



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	SBT Registration Form (P.T.01) Original document 3 copies	The Revenue Department
2	Photocopy of property lease agreement including name and address of the property owner (In the case of rental property, i.e., a commercial building, house, condominium, the rental space in a shopping mall, etc.) or Photocopy of consent letter for using the property as a place of business (In the case that the owner allows using the property without consideration.) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	–
3	Photocopy of passport or document to be used instead of a passport, Alien Identification Card together with the original document (In case of alien) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	–
4	Photocopy of business license/work permit (In case of alien) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	–
5	Photocopy of the certificate of establishment of ordinary partnership, fund, non-juristic foundation, or non-juristic private organizations or business carried on by two or more natural persons Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	–
6	Photocopy of letter of authorization certified by the embassy, the consulate, or person approved by the Director-General of the Revenue Department. (In the case where a person residing abroad appoints a representative in Thailand to submit the application on his/her behalf) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	–



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
7	Photocopy of joint venture documents (If any) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
8	Map of the place of business in brief with photo(s) in place of business Original document 1 copy	-
9	In the case of authorization, a power of attorney (stamp duty affixed) presented together with a photocopy of grantor's Identification Card and authorized person's Identification Card (In case of alien, please present the documents according to 3.) Original document 1 copy Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	Large Business Tax Administration Division/Regional Revenue Office/Area Revenue Office/ Area Revenue Branch Office
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Remark : 1. The operating duration does not include the postal service process.

2. In case of the application request for SBT registration, all documents or evidence must be enclosed for submitting to the request receiving point of the Revenue Department.

Specific Business Tax Registration for Business with a Premise in Bangkok



Procedures and Operating Duration

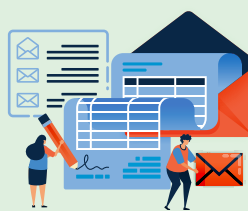
01

Submit the Request



02

Consideration Process



03

Approval Process



List of Documents



27 working days



- Specific Business Tax Registration Form (P.T.01)
- Property lease agreement including name and address or consent letter for using the property
- Passport or Alien Identification Card
- Business license (In case of Alien)
- Certificate of establishment of ordinary partnership, fund, non - juristic foundation, or non - juristic private organizations
- Letter of authorization certified by the embassy or the consulate.
- Joint venture documents (If any)
- Map of the place of business with photo(s)
- Power of Attorney (stamp duty affixed) presented together with authorized person's Identification Card and a copy of grantor's Identification Card

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 8288
- Large Business Tax Administration Division, /Regional Revenue Office/
Area Revenue Office/Area Revenue Branch Office
- www.rd.go.th

Service Channels

- Large Business Tax Administration Division
(In case of business under the supervision of Large Business Tax Administration Division)
- Area Revenue Office or Area Revenue Branch Office
in which your business premise located
- Service Hours : Monday - Friday (Closed on public holidays)
08:30 - 16:30 Hrs. (with lunch break)



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RD Intelligence Center **1161**



06



Specific Business Tax Registration for Business
with a Premise Outside Bangkok



06



Specific Business Tax Registration for Business with a Premise Outside Bangkok

Rules, Procedures, Conditions (If any) for Application Submission and Approval

The Revenue Code Section 91/2, Section 91/3, Section 91/12, Section 91/13 and the Notification of the Director-General of the Revenue Department on Specific Business Tax (No. 9) dated 30th July B.E. 2547 (2004) prescribe details of rules, procedures, and conditions regarding the submission of the application for Specific Business Tax (SBT) registration and issuance of SBT Registration Certificate.

Any business operator who is subject to SBT will be eligible to submit the application for SBT registration within 30 days from the first date of its operation, given that the submission date of the application for SBT registration is the date on which the business operator is registered for SBT.

1. Certain type of business in Thailand which subject to SBT

1.1 Banking under the law governing commercial banking or any other specific law;

1.2 The finance, securities and credit foncier business under the law governing operation of the business of finance, securities and credit foncier;

1.3 Life insurance business under the law governing life Insurance;

1.4 Pawn broking under the law governing pawnshops;

1.5 Business with regular transactions similar to commercial banks, such as providing loans, guarantees, exchange of currencies, issuance of bills, purchase or sale of bills, or transfer of money abroad by different means;

1.6 Sale of immovable property in a commercial or profitable manner, irrespective of the manner in which such property is acquired, only in accordance with the rules, procedures and conditions prescribed by Royal Decree;

1.7 Sale of securities in a securities exchange market under the law governing the Securities Exchange of Thailand;

1.8 Any other business as prescribed by Royal Decree.

1.8.1 Repurchase agreement of securities

1.8.2 Factoring business

In the case where a person residing abroad carries on business through his place of business or agent established in Thailand, he shall be deemed as carrying on business in Thailand.



2. Business operators who are not required for SBT registration

2.1 Securities business under Thailand's Securities and Exchange law, selling securities in the Stock Exchange of Thailand.

2.2 Business operators who temporarily involve in:

2.2.1 Sales of real estate in a commercial or profitable manner, when the seller is in businesses other than real estate business such as land development, condominium, buildings for sales including the land where the building is located, allocation of land or division of land for selling purpose by building roads or other types of utilities as well as committing to provide such facilities, etc.

2.2.2 Sales of real estate in a commercial or profitable manner, that does not meet characteristics specified in 2.2.1, which has been done within 5 years from the date of acquisition of the property.

2.2.3 Providing loan, when the business is a company or a Juristic Ordinary Partnership that is not a commercial bank, finance company, securities company,

or credit foncier company, and when such loan is occasional or not the normal operation of the business.

3. Business operators who are required for SBT registration

Business operators subjecting to SBT as specified in 1., which is not exempt from SBT under Section 91/3 of the Revenue Code, and is not the business operators according to 2. who are not required to register for SBT, must register to SBT.

The business operators required to register for SBT but carry on the business without SBT registration shall be sentenced for not more than one month or fined not exceeding 5,000 Baht or both.

Remark :

1. The operating duration will be commenced upon the verification on completion of the documents as defined in the Licensing Manual.

2. The result of consideration will be notified to the applicant within 7 days from the completion date of the consideration process.

Points for application/request submission : Large Business Tax Administration Division/Area Revenue Branch Office

■ Service Channels

Service Locations

Large Business Tax Administration Division/
Area Revenue Branch Office

(Please contact in person at the service location.)

Remarks : 1. Submit your request at the Area Revenue Branch Office in which your business premise is located.
2. For those under the supervision of the Large Business Tax Administration Division, submit your request to the Large Business Tax Administration Division.

Service Hours : Monday – Friday

(Closed on public holidays)

From 08:30 – 16:30 Hrs.

(with lunch break)

Service Location

Website and Online Channel : www.rd.go.th

Service Hours : 24 hours



■ Procedures, Operating Duration and Responsible Units

Total operating duration : 27 working days

(Point for application/request submission of the Revenue Department)



Step 1

● Document check : 30 minutes

1. The applicant submits request, P.T.01 Form (one copy) together with the supporting documents.
2. The responsible officer reviews the submitted P.T.01 Form and the supporting documents.
3. Return the P.T.01 Form (Copy No.3) and the receipt to the applicant

Remarks : 1. The responsible officer will accept the request only when all of the relevant documents are accurate and complete.
2. The operating duration will be commenced upon the receipt of documents.

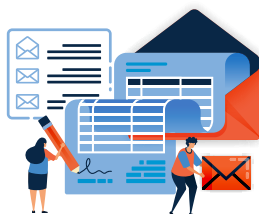


Step 2

● Consideration process : 10 working days

The responsible officer verifies the completion of the application, keeps record in the working system, prints out the SBT Registration Certificate (P.T.20) and arranges a set of documents for the responsible unit's consideration.

Remark : In the case of incorrect information on the SBT Registration Certificate (P.T.20), it may take more time to review and print out the new certificate.



Step 3

● Consideration process : 12 working days

The responsible unit reviews the request in order to propose for competent official's consideration, as well as to notify the result of consideration.

In case of approval, the SBT Registration Certificate (P.T.20) will be sent to the applicant by registered postal mail.

In case of rejection, the result with reasons will be sent to the applicant by registered postal mail.



Step 4

• Signing/Resolution : 5 working days

Signing by the competent official

Remark : Should the officer have reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.

■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	SBT Registration Form (P.T.01) Original document 3 copies	The Revenue Department
2	Photocopy of property lease agreement including name and address of the property owner (In the case of rental property, i.e., a commercial building, house, condominium, the rental space in a shopping mall, etc.) or Photocopy of consent letter for using the property as a place of business (In the case that the owner allows using the property without consideration.) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
3	Photocopy of passport or document to be used instead of a passport, Alien Identification Card together with original document (In case of alien) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
4	Photocopy of business license/work permit (In case of alien) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
5	Photocopy of the certificate of establishment of ordinary partnership, fund, non-juristic foundation, or non-juristic private organizations or business carried on by two or more natural persons Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
6	<p>Photocopy of letter of authorization certified by the embassy, the consulate, or person approved by the Director-General of the Revenue Department. (In the case where a person residing abroad appoints a representative in Thailand to submit the application on his/her behalf)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
7	<p>Photocopy of joint venture documents (If any)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
8	<p>Map of the place of business in brief with photo(s) in place of business</p> <p>Original document 1 copy</p>	-
9	<p>In the case of authorization, a power of attorney (stamp duty affixed) presented together with a photocopy of grantor's Identification Card and authorized person's Identification Card (in case of alien, please present the documents according to 3.)</p> <p>Original document 1 copy</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	Large Business Tax Administration Division/Regional Revenue Office/Area Revenue Office/ Area Revenue Branch Office
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Remark : 1. The operating duration does not include the postal service process.

2. In case of the application for SBT registration, all documents or evidence must be enclosed for submitting to the request receiving point of the Revenue Department.

In case of an application for Specific Business Tax Registration on the Revenue Department's website, all documents or evidence must be presented.

Specific Business Tax Registration for Business with a Premise Outside Bangkok



Procedures and Operating Duration

01

Submit the Request



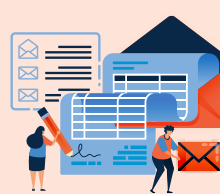
02

Processing the Request



03

Consideration Process



04

Approval Process



List of Documents



27 working days



- Specific Business Tax Registration Form (P.T.01)
- Property lease agreement including name and address or consent letter for using the property
- Passport or Alien Identification Card
- Business license (In case of Alien)
- Certificate of establishment of ordinary partnership, fund, non - juristic foundation, or non - juristic private organizations
- Letter of authorization certified by the embassy or the consulate
- Joint venture documents (If any)
- Map of the place of business with photo(s)
- Power of Attorney (stamp duty affixed) presented together with authorized person's Identification Card and a copy of grantor's Identification Card

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 8288
- Large Business Tax Administration Division, /Regional Revenue Office/
Area Revenue Office/Area Revenue Branch Office
- www.rd.go.th

Service Channels

- Large Business Tax Administration Division
(In case of business under the supervision of Large Business Tax Administration Division)
- Area Revenue Branch Office in which your business premise located
- Service Hours : Monday - Friday (Closed on public holidays)
08:30 - 16:30 Hrs. (with lunch break)



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RD Intelligence Center **1161**



07



Online Specific Business Tax Registration



07



Online Specific Business Tax Registration

Rules, Procedures, Conditions (If any) for Application Submission and Approval

The Revenue Code Section 91/2, Section 91/3, Section 91/12, Section 91/13 and the Notification of the Director-General of the Revenue Department on Specific Business Tax (No. 9) dated 30th July B.E. 2547 (2004) prescribe details of rules, procedures, and conditions regarding the submission of the application for Specific Business Tax (SBT) registration and issuance of SBT Registration Certificate.

Any business operator who is subject to SBT will be eligible to submit the application for SBT registration within 30 days from the first date of its operation, given that the submission date of the application for SBT registration is the date on which the business operator is registered for SBT.

1. Certain type of business in Thailand which a subject to SBT

1.1 Banking under the law governing commercial banking or any other specific law;

1.2 The finance, securities and credit foncier business under the law governing operation of the business of finance, securities and credit foncier;

1.3 Life insurance business under the law governing life Insurance;

1.4 Pawn broking under the law governing pawnshops;

1.5 Business with regular transactions similar to commercial banks, such as providing loans, guarantees, exchange of currencies, issuance of bills, purchase or sale of bills, or transfer of money abroad by different means;

1.6 Sale of immovable property in a commercial or profitable manner, irrespective of the manner in which such property is acquired, only in accordance with the rules, procedures and conditions prescribed by a royal decree;

1.7 Sale of securities in the securities exchange market under the law governing the Securities Exchange of Thailand;

1.8 Any other business as prescribed by Royal Decree.

1.8.1 Repurchase agreement of securities

1.8.2 Factoring business

In the case where a person residing abroad carries on business through his place of business or agent established in Thailand, he shall be deemed as carrying on business in Thailand.



2. Business operators who are not required for SBT registration

2.1 Securities business under Thailand's Securities and Exchange law, selling securities in the Stock Exchange of Thailand.

2.2 Business operators who temporarily involve in:

2.2.1 Sales of real estate in a commercial or profitable manner, when the seller is in businesses other than real estate business such as land development, condominium, buildings for sales including the land where the building is located, allocation of land or division of land for selling purpose by building roads or other types of utilities as well as committing to provide such facilities, etc.

2.2.2 Sales of real estate in a commercial or profitable manner, that does not meet characteristics specified in 2.2.1, which has been done within 5 years from the date of acquisition of the property.

2.2.3 Providing loan, when the business is a company or a Juristic Ordinary Partnership that is not

a commercial bank, finance company, securities company, or credit foncier company, and when such loan is occasional or not the normal operation of the business.

3. Business operators who are required for SBT registration

Business operators subjecting to SBT as specified in 1., which is not exempt from SBT under Section 91/3 of the Revenue Code, and is not the business operators according to 2. who are not required to register for SBT, must register to SBT.

The business operators required to register for SBT but carry on the business without SBT registration shall be sentenced for not more than one month or fined not exceeding 5,000 Baht or both.

Remark :

The result of consideration will be notified to the applicant within 7 days from the completion date of the consideration process.

■ Service Channels

Service Location

Website and Online Channel : www.rd.go.th

Service Hours : 24 hours



■ Procedures, Operating Duration and Responsible Units

Total operating duration : 27 working days

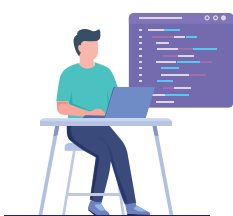


Step 1

(Information Technology Division)

● Document check : 1 working days

The applicant submits the P.T.01 Form.

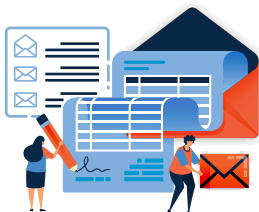


Step 2

(Points for application/request submission of the Revenue Department)

● Consideration process : 15 working days

The responsible officer verifies the completion of application, records the opinion of consideration in the form, proposes the application to the competent official, and notifies the results of consideration to the applicant via e-mail.



Step 3

(Points for application/request submission of the Revenue Department)

● Consideration process : 6 working days

Print out the SBT Registration Certificate and organize a set of documents to be sent to the responsible unit. The responsible unit verifies the completion of the application in order to propose for the competent official's approval, as well as notifies the result of consideration.

In case of approval, the SBT Registration Certificate (P.T.20) will be sent to the applicant by registered postal mail.

In case of rejection, the result with reasons will be sent to the applicant by registered postal mail.

Remark : 1. In the case of incorrect information on the SBT Registration Certificate (P.T.20), it may take more time to review and print out the new certificate.

2. Service processing duration does not include public holidays and special holidays



Step 4

(Points for application/request submission of the Revenue Department)

● Signing/Resolution : 5 working days

Signing by the competent official

Remark : 1. Should the officer have a reasonable cause of suspicion on the existence of the business operation, additional time would be taken for inspection.

2. Service processing duration does not include public holidays and special holidays.



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	<p>SBT Registration Form (P.T.01)</p> <p>Original document 1 copy</p> <p><i>Remark : The application is available on the website.</i></p>	The Revenue Department
2	<p>Photocopy of property lease agreement including name and address of the property owner (In the case of rental property, i.e., a commercial building, house, condominium, the rental space in a shopping mall, etc.) or Photocopy of consent letter for using the property as a place of business (In the case that the owner allows using the property without consideration.)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
3	<p>Photocopy of passport or document to be used instead of a passport, Alien Identification Card together with original document (In case of alien)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
4	<p>Photocopy of business license/work permit (In case of alien)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
5	<p>Photocopy of the certificate of establishment of ordinary partnership, fund, non-juristic foundation, or non-juristic private organizations or business carried on by two or more natural persons</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-
6	<p>Photocopy of letter of authorization certified by the embassy, the consulate, or person approved by the Director-General of the Revenue Department. (In the case where a person residing abroad appoints a representative in Thailand to submit the application on his/her behalf)</p> <p>Photocopy of document 1 copy</p> <p><i>Remark : The applicant is required to present the original document to the responsible officer.</i></p>	-



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
7	Photocopy of joint venture documents (If any) Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-
8	Map of the place of business in brief with photo(s) in place of business Original document 1 copy	-
9	In the case of authorization, a power of attorney (stamp duty affixed) presented together with a photocopy of grantor's Identification Card and authorized person's Identification Card (In case of alien, please present the documents according to 3.) Original document 1 copy Photocopy of document 1 copy <i>Remark : The applicant is required to present the original document to the responsible officer.</i>	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	Large Business Tax Administration Division/Regional Revenue Office/Area Revenue Office/ Area Revenue Branch Office
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Remark : 1. The operating duration does not include the postal service process.

2. In case of the application for SBT Registration on the Revenue Department's website,
all documents or evidence must be presented.

Online Specific Business Tax Registration



Procedures and Operating Duration

01

Submit a Request



02

Processing the Request



03

Consideration Process



04

Approval Process



List of Documents



27 working days



- Specific Business Tax Registration Form (P.T.01)
- Property lease agreement including name and address or consent letter for using the property
- Passport or Alien Identification Card
- Business license (In case of Alien)
- Certificate of establishment of ordinary partnership, fund, non - juristic foundation, or non - juristic private organizations
- Letter of authorization certified by the embassy or the consulate
- Joint venture documents (If any)
- Map of the place of business with photo(s)
- Power of Attorney (stamp duty affixed) presented together with authorized person's Identification Card and a copy of grantor's Identification Card

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Bangkok 10400
☎ 0 2272 8288
- Large Business Tax Administration Division/Regional Revenue Office/
Area Revenue Office/Area Revenue Branch Office
- www.rd.go.th

Service Channels

- www.rd.go.th
(24 Hours Service)



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08



Applying for Tax Agent



08



Applying for Tax Agent

Rules, Procedures, Conditions (If any) for Application Submission and Approval

Any accounting firm that would like to become a Tax Agent must meet all qualifications prescribed by the Revenue Department and comply with the rules, procedures and conditions to request, issue, renew or replace the Tax Agent License. This is according to the Notification of the Revenue Department — Re: Requirements for the request, issuance, renewal and replacement of the Tax Agent License dated September 13, 2023 and Notification of the Director-General of the Revenue Department — Re: Training courses related to tax dated August 6, 2004. A Tax Agent with this License shall be able to file tax returns, make payments or perform other activities on behalf of the taxpayer through the Revenue Department's website at www.rd.go.th.

To renew the Tax Agent License, a request must be made within 4 months before the expiry date. If a request is submitted later than 4 months but 2 months before or after the expiry date, an additional request for the extension of the renewal of the License must also be made within this period.

Remark :

1. In case an application form or request is inaccurate or incomplete, the Revenue Department will request for additional documents or amendments to the information.
2. An application form or request will not be processed further until all documents are submitted and any necessary amendments are made. The application review process shall begin once all of these actions have been completed.
3. The application review process as specified in the Licensing Manual for the Public shall begin once all documents are submitted and any necessary amendments are made.
4. A successful applicant will be notified within 7 days from the date that an authorised official issues the Tax Agent License.



■ Service Channels

Service Location Tax Auditing Standards Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400 Tel. 0 2272 9173	Service Hours : Monday – Friday <i>(Closed on public holidays)</i> From 08:30 – 16:30 Hrs. <i>(with lunch break)</i>
Service Location The Revenue Department's website at www.rd.go.th	Service Hours : 24 Hours

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 71 working days

(submit an application form or request through the Revenue Department's website at www.rd.go.th)



Step 1

• Submit an application : 1 working day

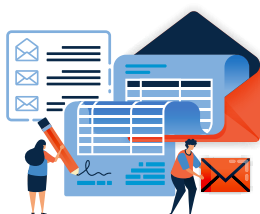
1. An accounting firm submits an application form for the Tax Agent License (Tor.Thor. 01) and uploads all related documents on the e-Tax Agent platform. These documents include the Accounting Practices Declaration Form (Sor Bor Chor. 5-1) and proof of attendance at tax law courses.
2. Clients of the accounting firm who would like this firm to be their tax agent should indicate their intention on the e-Tax Agent platform.
3. The accounting firm prepares two copies of the Tax Agent Agreement, downloaded from the e-Tax Agent Platform, for each client, with stamp duties attached to both copies.



Step 2

• Document verification : 1 working day

A competent official preliminarily checks the completeness of the application form and supporting documents.



Step 3

• Application review : 64 working days

A competent official reviews the application and verifies qualifications of the accounting firm in accordance with the Notification of the Revenue Department – Re: Requirements for the request, issuance, renewal and replacement of the Tax Agent License dated September 13, 2023. Comments from the Area Revenue Office, where the accounting firm's premise is located, are also taken into consideration. If the accounting firm is qualified, the responsible Committee will approve the Tax Agent License.

**Step 4**

- Approval process : 5 working days

The responsible unit seeks approval from the Director-General of the Revenue Department to sign the Tax Agent License.

■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Application Form for the Tax Agent License (Tor.Thor. 01) <i>Remark : available on the Revenue Department's website</i>	The Revenue Department
2	Detail of branch office(s) (if any) (Attachment to the Application Form for the Tax Agent License) (Tor.Thor. 01) <i>Remark : available on the Revenue Department's website</i>	The Revenue Department
3	List of Taxpayers Who are Clients of the Accounting Firm (Tor.Thor. 02) <i>Remark : available on the Revenue Department's website</i>	The Revenue Department
4	Tax Agent Agreement to Act on Behalf of the Taxpayer to File Tax Returns and Make Payments through the Revenue Department's Website at www.rd.go.th (Tor.Thor. 03) <i>Remark : the Agreement must have stamp duties attached and be shown to a competent official.</i>	The Revenue Department
5	Request for Renewal of the Tax Agent License and Request for the Extension of the Renewal of the Tax Agent License (Tor.Thor. 05) <i>Remark : available on the Revenue Department's website</i>	The Revenue Department
6	Certification of Attendance at Tax Law Courses Prescribed by the Director-General of the Revenue Department	Professional organisations or training institutes certified by the Revenue Department
7	Accounting Practices Declaration Form (Sor Bor Chor. 5-1)	The Department of Business Development





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	Tax Auditing Standards Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	The Revenue Department's website : www.rd.go.th
3	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
4	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Applying for Tax Agent



Procedures and Operating Duration

01

Submit an Application



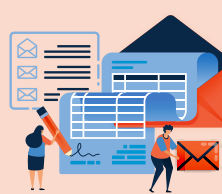
02

Document Verification



03

Application Review



04

Approval Process



List of Documents



71 working days

Application Form for the Tax Agent License (Tor.Thor. 01)

- Application Form for the Tax Agent License (Tor.Thor. 01)
- List of Taxpayers Who are Clients of the Accounting Firm (Tor.Thor. 02)
- Tax Agent Agreement to Act on Behalf of the Taxpayer to File Tax Returns and Make Payments through the Revenue Department's Website at www.rd.go.th (Tor.Thor. 03)
- Certification of Attendance at Tax Law Courses Prescribed by the Director-General of the Revenue Department
- Accounting Practices Declaration Form (Sor Bor Chor. 5-1)

Request for Renewal of the Tax Agent License and Request for the Extension of the Renewal of the Tax Agent License (Tor.Thor. 05)

- List of Taxpayers Who are Clients of the Accounting Firm (Tor.Thor. 02)
- Certification of Attendance at Tax Law Courses Prescribed by the Director-General of the Revenue Department
- Accounting Practices Declaration Form (Sor Bor Chor. 5-1)

Complaint/Suggestion Channels

- Tax Auditing Standards Division,
The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 9099
- www.rd.go.th

Service Channels

- Tax Auditing Standards Division/
(Please contact in person at the service location)
- Service Hours : Monday – Friday (Closed on public holidays)
08:30 – 16:30 Hrs. (with lunch break)
- www.rd.go.th (24 Hours Service)



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RD Intelligence Center **1161**



09



Tax Clearance Certificate Request for Foreigners



09



Tax Clearance Certificate Request for Foreigners

Rules, Procedures, Conditions (If any) for Application Submission and Approval

According to the Revenue Code, a foreigner departing Thailand shall apply for the Tax Clearance Certificate within 15 days before departure, whether or not there is any tax payable. The application shall be submitted to the Area Revenue Office where the foreigner is domiciled or resides, or place of management is located. In the case where a foreigner has to depart Thailand, he/she shall pay tax due or tax payable, in the latter case, even if the time at which the payment is due has yet to lapse, or if he/she is unable to pay tax in full or has made part-payment of the tax due, he/she needs to arrange for a guarantor a collateral for the payment of tax. A foreigner who fails to apply for the Tax Clearance Certificate or has made an application but has not received a Tax Certificate, departs Thailand or attempts to depart Thailand, will be liable to pay a surcharge of 20 percent of tax payable.

A foreigner transiting Thailand, or entering and residing in Thailand for a period or periods aggregating not more than 90 days in a tax year without earning assessable income, shall not apply for the Tax Clearance Certificate

A foreigner who shall apply for the Tax Clearance Certificate before departing Thailand is as follows:

1. A foreigner liable to pay the tax, or remit tax arrears, or payable according to the assessment made by the tax assessment officer before or at the time of departure from Thailand.

2. A foreigner liable to file a tax return and pay tax on behalf of a company or juristic partnership incorporated under the foreign laws and has been carrying

on business in Thailand.

3. A foreigner who has assessable income derived from being a public entertainer in Thailand, whether such income is paid in or outside Thailand.

4. A foreigner who has assessable income derived from selling gemstones, ruby, emerald, topaz, opal, onyx, zircon, chrysoberyl, jade and gemstones with a similar nature only those which have not been cut excluding synthetic gemstones, diamond, pearl, and synthetic diamond or pearl, or man-made diamond or pearl.

Two types of the Tax Clearance Certificate are applicable for foreigners departing Thailand.

1. The Tax Clearance Certificate is issued for a single departure (P.3). It is valid for 15 days from the date of issuance. If it expires and a foreigner has not yet departed Thailand, it cannot be used. However, a foreigner may submit a request for an extension before it expires for another 15 days from the expiration date of the original one.

2. The Tax Clearance Certificate is issued for multiple departures (P.3.1). It is valid within the stipulated time on the Tax Clearance Certificate but shall not exceed 180 days from the date of issuance. It is for a foreigner who, by a reason of occupation or profession, enters and departs Thailand on a regular basis.

A foreigner who departs Thailand without a valid the Tax Clearance Certificate is liable to a fine or not more than 1,000 Baht, or an imprisonment for a term not exceeding one month, or both.



Remark :

1. In case of the inaccurate or incomplete application form/request or list of supporting documents which cannot be amended/modified instantly, the responsible officer and the applicant shall jointly prepare a memo indicating the incompleteness of the list of documents/evidence as well as the period of time in which the applicant has to make an amendment/modification. Where the applicant fails to make an amendment/modification within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.

2. The competent official shall not consider the application/request and the operating duration will not be commenced until the applicant has amended the application/request or completely submitted all additional documents in accordance with the memo.

3. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

4. The result of consideration will be notified to the applicant within 7 days from the completion date of the consideration process.

■ Service Channels

Service Location

Area Revenue Office nationwide

(Please contact in person at the service location.)

Remark : *The Area Revenue Office where the foreigner is domiciled or resides, or place of management is located.*

Service Hours : Monday – Friday

(Closed on public holidays)

From 08:30 – 16:30 Hrs.

(with lunch break)

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 7 working days

(Area Revenue office)

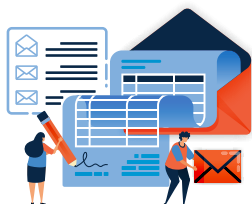


Step 1

● Document check : 30 minutes

An applicant submits the application for the tax clearance certificate or a request for the replacement tax clearance certificate or a request for a renewal of the Tax Clearance Certificate/The responsible officer receives the application/The responsible officer verifies completion and facts of submitted documents in accordance with the list of documents and documentary evidence.

Remark : *The operating duration will be commenced upon the receipt of documents.*

**Step 2**● **Consideration process : 5 working days**

The responsible officer verifies the completion of the application.

**Step 3**● **Signing/Resolution : 1 working day**

Propose for competent official's approval to sign the Tax Clearance Certificate/
notify the result of consideration to a related person.

■ **List of Documents and documentary evidence**

No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Application for Tax Clearance Certificate (P.1) Original document 1 copy	The Revenue Department
2	Photocopy of passport Photocopy of document 1 copy	-
3	Photocopy of alien certificate (If any) Photocopy of document 1 copy	-
4	Photocopy of residence certificate (If any) Photocopy of document 1 copy	-
5	Photocopy of work permit or a receipt for work permission (If any) Photocopy of document 1 copy	-
6	P.4 or P.4.1 Letter of Guarantee Original document 1 copy	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	Tax Auditing Standards Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Bangkok 10400 Tel. 0 2272 9706
2	The Revenue Department's website : www.rd.go.th
3	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
4	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Tax Clearance Certificate Request for Foreigners



Procedures and Operating Duration

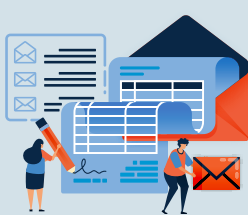
01

Submit the Request



02

Consideration Process



03

Approval Process



7 working days

List of Documents



- Application for Tax Clearance Certificate (P.1 form)
- Photocopy of Passport
- Photocopy of Alien Certificate (If any)
- Photocopy of Residence Certificate (If any)
- Photocopy of Work Permit or a receipt for work permission (If any)
- P. 4 or P. 4.1 form or Letter of Guarantee

Complaint/Suggestion Channels

- The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 9706
● www.rd.go.th

Service Channels

- Area Revenue Office Nationwide
(where the foreigner is domiciled/resides/the place of management is located)
- Service Hours : Monday – Friday (Closed on public holidays)
8:30 – 16:30 Hrs. (with lunch break)



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THE REVENUE DEPARTMENT

RD Intelligence Center **1161**



10



Applying for Organization of Accounting
Professions Approved by the Director – General
of the Revenue Department to organize
Tax Law Trainings for Tax Auditors



10



Applying for Organization of Accounting Professions Approved by the Director - General of the Revenue Department to organize Tax Law Trainings for Tax Auditors

Rules, Procedures, Conditions (If any) for Application Submission and Approval

1. Notification of the Director-General of the Revenue Department - Re: Details of rules, procedures, and conditions for becoming a professional accounting organization or an agency that is accredited by the Director-General to organize a training program for the tax auditors (revision 3), as of 4th November B.E. 2564 (2021).

2. The agency wishing to be a professional accounting organization need to meet the following eligibility criteria to be registered: A public institution of higher education; A private institution of higher education where is under the law on private institution of higher education; A private vocational education and training which registered as company, juristic partnership, foundation or association or welfare unit under the government agencies with a primary objective to disseminate knowledge and arrange the tax law training especially to civil servants and public.

3. The training contents must include the main tax law sections according to the Revenue Code and other tax law topics relevant to the Revenue Department; Auditing Standards and generally accepted accounting standard; Accounting standards; Auditing and Tax auditor's ethics. In addition, the agency should ensure that each topics are appropriately updated. The credit hour for a minimum of 12 hours of the training program per year is met. The training contents and scopes mentioned above need

to consist at least 50% of the topic relevant to the main tax law sections according to the Revenue Code and other tax law topics relevant to the Revenue Department.

4. Once the professional accounting organization or the agency has received authorization from the Director-General to organize a training program, any changes in training program details or a speaker, who is approved by the Director-General, must be informed through the Director of Tax Auditing Standards Division. The inform is expected to be made and considered at least 15 days prior to the scheduled appointment training program for the tax auditors.

5. Speakers must specify name, education background as well as professional experiences as a speaker. The speaker must have work experiences at least 5 years for a bachelor's degree, 3 years for a master's degree, and a year for a Doctor of Philosophy, in taxation or tax accounting after graduating.

6. In case of online training, the professional accounting organization or the agency must have a platform that are real-time interactions and chat tools. An interactive media for intention is a must for the tax auditors to interact with the speaker at the period of training. User guide is given to the tax auditors. It is the professional accounting organization or the agency's responsibility to send Account admin to the Revenue Department to check.



Remark :

1. In case of inaccurate or incomplete application form/request or list of supporting documents which cannot be amended/modified instantly, the responsible officer and the applicant shall jointly prepare a memo indicating the incompleteness of the list of documents/evidence as well as the period of time in which the applicant has to make amendment/modification. Where the applicant fails to make amendment/modification within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.

2. The responsible officer shall not consider the application/request and the operating duration will not be commenced until the applicant has amended the application/request or completely submitted all additional documents in accordance with the memo.

3. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

4. The result of consideration will be notified to the applicant within 7 days from the completion date of the consideration process

■ Service Channels

Service Location

Tax Auditing Standards Division, The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai,
Bangkok 10400 Tel. 0 2272 9173
(Please contact in person at the service location.)

Service Location

Tax Auditing Standards Division, The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai,
Bangkok 10400/By Posts

Service Hours : Monday – Friday

(Closed on public holidays)

From 08:30 – 16:30 Hrs.

(with lunch break)

Service Hours : 24 Hours

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 61 working days

(Tax Auditing Standards Division)



Step 1

● Document check : 1 working day

The agency has to submit the application to the Director-General of the Revenue Department via the Director of Tax Supervision and Audit Standards Division. The responsible officer verifies completion and facts of submitted documents in accordance with the list of documents

**Step 2****• Consideration process : 40 working days**

The responsible officer verifies submitted documents and consider training program's content and speaker biography. If submitted documents are completed in accordance with the requirement, the application shall be proposed to the meeting of the committee of professional accounting organizations that are approved by the Director-General of the Revenue Department.

Remark : In case of inaccurate or incomplete documents, the agency will be required to make amendment/modification prior the meeting.

**Step 3****• Consideration process : 15 working days**

The meeting of the committee of professional accounting organizations that are approved by the Director-General of the Revenue Department considers training program's content and speaker biography to be complied with the requirements.

Remark : The professional accounting organizations shall be notified if some requirements are not met. If the application is approved by the committee, that application shall be proposed for the Director-General's approval.

**Step 4****• Signing/Resolution : 5 working days**

The application shall be proposed for the Director-General's approval.

■ List of Documents and documentary evidence

No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Registration of Foundation or Registration of Association or other proofs certify the status of a welfare unit under the government Photocopy of document 1 copy	-
2	Objective of registration in relation to training and seminar Photocopy of document 1 copy	-



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
3	Details of training program's content, scope and duration of the training Original document 1 copy	-
4	Details of speaker biography and the speaker's acceptance form Original document 1 copy	-



■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	Tax Auditing Standards Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	The Revenue Department's website : www.rd.go.th
3	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
4	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Applying for Organization of Accounting Professions Approved by the Director-General of the Revenue Department to organize Tax Law Trainings for Tax Auditors



Procedures and Operating Duration

01

Submit
the Request



02

Documents
Verification



03

Committee
consideration



04

Approval
Process



61 working days

List of Documents



- Application for Organization of Accounting Professions
- Registration of Foundation or Registration of Association or other status evidence of a welfare unit under the government
- Objective of registration in relation to training and seminar
- Details of training program's content, scope, and training duration
- Details of speaker biography and speaker's acceptance letter for training/seminar

Complaint/Suggestion Channels

- Tax Auditing Standards Division,
The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 9170
- www.rd.go.th

Service Channels

- Tax Auditing Standards Division/
(Please contact in person at the service location)
- Service Hours : Monday – Friday (Closed on public holidays)
08:30 – 16:30 Hrs. (with lunch break)
- Tax Auditing Standards Division/By Post



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11



Tax Auditor Registration and Licensing



11



Tax Auditor Registration and Licensing

Rules, Procedures, Conditions (If any) for Application Submission and Approval

1. According to the Revenue Departmental Order No. Tor. Por. 98/2544 - Re: Requirements for qualification, testing, registration, licensing, training, license renewal and request for a replacement tax auditor license under Section 3 Septem of the Revenue Code dated 12th March B.E. 2544 (2001), Clause 8, details of the rules, procedures and conditions regarding request for registration, license renewal, request for the replacement tax auditor license, and request to amend tax auditor registration, shall be complied with the Director - General's requirements as modified by the Revenue Departmental Order No. Tor. Por. 146/2548 - Re: Requirements for qualification, testing, registration, licensing, training, license renewal and request for the replacement tax auditor license under Section 3 Septem of the Revenue Code dated 4th March B.E. 2548 (2005).

2. According to the Notification of the Director-General of the Revenue Department - Re : Details of rules, procedures and conditions regarding request for registration, license renewal, request for the replacement tax auditor license, and request to amend tax auditor registration under Section 3 Septem of the Revenue Code, the Director — General of the Revenue Department hereby declares the rules, procedures and conditions request for registration, license renewal, request for the replacement tax auditor license, and request to amend the tax auditor

registration to require the candidates who passed the examinations as specified by the Director-General to submit the application for registration as the tax auditor in the form prescribed by the Director-General within one month after the announcement of the list of passing candidates. It also requires to have a civil servant (professional level or higher), other official with equivalent level, a certified public accountant, or the tax auditor to certify that the applicant is well behaved and qualified for being the tax auditor according to the Thai Police Clearance Certificate and the tax auditor's requirements (details as prescribed by the Director-General of the Revenue Department).

Remark :

1. In order for the application, the applicant or guarantor shall sign and certify all photocopies of documents submitted. All submitted documents shall be sent to the Tax Auditing Standards Division, the Revenue Department, 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400, within 3 working days after the submission date of the application for tax auditor registration, or else the application is void. The Revenue Department shall take into account the date that the origin post office stamps certificate of postage received.



2. In case of the applicant submits an application online and files supporting documents in person and it appears that supporting documents are inaccurate or incomplete, and could not be amended/modified instantly, the responsible officer and the applicant shall jointly prepare a memo indicating the incompleteness of the list of documents/evidence as well as the period of time in which the applicant has to make amendment/modification. Where the applicant fails to make amendment/modification within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.

3. In case of the applicant submits the application online and sending the supporting documents by post and it appears that supporting documents are inaccurate or incomplete, and could not be amended/modified, the responsible officer shall prepare a memo indicating the incompleteness of the list of documents/evidence which have to be amended/modified. Where the applicant fails to make amendment/modification within the stipulated

period of time as indicated in the memo, the responsible officer shall prepare the second memo and notify the applicant to make a record of such defects. If the applicant still fails to make amendment/modification or not shows up to make the memo within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.

4. The competent official shall not consider the application/request and the operating duration will not be commenced until the applicant has amended the application/request or completely submitted all additional documents in accordance with the memo.

5. Upon the submission due date of the application and the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced

6. The result of consideration will be notified to the applicant within 7 days from the approval date of the tax auditor license.

■ Service Channels

Location of Service

Tax Auditing Standards Division, The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai,
Phayathai, Bangkok 10400 Tel. 0 2272 9173
(Please contact in person at the service location.)

Remark : Open 24 hours for one month after the announcement of a list of passing candidates for tax auditors.

Service Hours : Monday – Friday

(Closed on public holidays)
From 08:30 – 16:30 Hrs.
(with lunch break)

Service Location

Website and Online Channel : www.rd.go.th

Remark : Open 24 hours for one month after the announcement of a list of passing candidates for the tax auditors.

Service Hours : 24 Hours



■ Procedures, Operating Duration and Responsible Units

Total operating duration : 60 working days

(Tax Auditing Standards Division)



Step 1

● Document check : 1 working day

- Submitting an application online (<http://www.rd.go.th> > Auditors > e-service > Application for tax audit registration (B.P.02))
- Paying service fee
- Sending supporting documents to the Revenue Department within 1 month the announcement of a list of passing candidates for the tax auditors.



Step 2

● Consideration process : 52 working days

Verifying the application and submitted documents in order to propose for the Director-General's approval on tax auditor registration and licensing.

Remark : The operating duration shall be commenced upon the submission due date of the application and the supporting documents.



Step 3

● Signing/Resolution : 7 working days

The application shall be proposed to the Director-General for signing.

Remark : The Director-General of the Revenue Department



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Certificate of Name Change (If any) Copy of document 1 copy <i>Remark : First name – Surname</i>	Department of Provincial Administration
2	Registration of Marriage (If any) Photocopy of document 1 copy	Department of Provincial Administration
3	Divorce Certificate (If any) Photocopy of document 1 copy	Department of Provincial Administration
4	Government Official Identity Card of the guarantor (In case the guarantor is a government official) Photocopy of document 1 copy	-
5	Diploma (according to the the education background provided in the application submitted) Photocopy of document 1 copy	-
6	Transcript Photocopy of document 2 copies	-
7	Certificate of Technical Vocation, High Vocational Certificate or Diploma (In case of the applicant has graduated in a bachelor's degree program for 2 consecutive years) Photocopy of document 1 copy	-
8	Academic Achievement Certificate issued by the Office of the Higher Education Commission and the Office of the Civil Service Commission (In case of the applicant is an overseas graduate) 1 certificate per issuing agency Photocopy of document 1 copy	-
9	2 inches portrait photo with straight face, proper dressing (wearing a hat or sunglasses is not allowed) The photos shall be taken at the same time and within 6 months prior to the submission date of application Original document 2 copies	-



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
10	Thai Police Clearance Certificate of the applicant who registers as the tax auditor Original document 1 copy	-
11	Certified Public Accountant License (In case the applicant is a certified public accountant or a tax auditor) Original document 1 copy	-



Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	Tax Auditing Standards Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Bangkok 10400
2	The Revenue Department's website : www.rd.go.th
3	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
4	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/ www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Tax Auditor Registration and Licensing



Procedures and Operating Duration

01

Submit the Request



02

Processing the Request



03

Approval Process



List of Documents



- Application for Tax Audit Registration (B.P.02)
- Pay service fee
- A copy of the academic certificate as provided on application's condition
- A copy of academic transcript
- A copy of Academic Achievement Certificate issued by Office of the Higher Education Commission
- A copy of Name Change Certificate (If any)
- A copy of Marriage Certificate (If any)
- A copy of Divorce Certificate (If any)
- 2 inches portrait photo with straight face, proper dressing, (not older than 6 months)
- Thai Police Clearance Certificate of tax auditor register
- A copy of Government Official Identity Card as the guarantor of copied tax auditor licensing



60 working days

Complaint/Suggestion Channels

- Tax Auditing Standards Division,
The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road,
Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 9677
● www.rd.go.th

Service Channels

- Tax Auditing Standards Division,
(Please contact in person)
- Service Hours: Monday – Friday (Closed on public holidays)
08:30 – 16:30 Hrs. (with lunch break)
- www.rd.go.th > Certified Public Accountants and Tax Auditors (24 hours)



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Renewal of the Tax Auditor License



12



Renewal of the Tax Auditor License

Rules, Procedures, Conditions (If any) for Application Submission and Approval

According to the Revenue Departmental Order No. Tor. Por. 98/2544 dated 12th March B.E. 2544 (2001) – Re : Requirements for qualification, testing, registration, licensing, training, license renewal and request for a replacement tax auditor license under Section 3 Septem of the Revenue Code, Clause 5, the tax auditor is required to submit the application for renewal of the tax auditor license to the Director – General of the Revenue Department in the form prescribed by the Director-General within 3 months prior to the expiration date of tax auditor license. In case of the application for renewal of the tax auditor license cannot be submitted within the stipulated period, the tax auditor shall submit the application for renewal of the tax auditor license before the stipulated period upon receiving the Director-General's approval. However, the tax auditor shall submit the application for renewal of the tax auditor license no later than 6 months prior to the expiration date of tax auditor license, otherwise it shall be deemed that such person is no longer a tax auditor, and if such person wishes to continue to be the tax auditor, such person shall submit the application for renewal of the tax auditor license within 1 year from the expiration date of the license and shall attend trainings for at least 18 hours.

Remark :

1. The applicant wishing to renew the tax auditor license shall send requested supporting documents to the Tax Auditing Standards Division, the Revenue Department, 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400, within 3 working days after the submission date of the application for renewal of the tax auditor license, or else the application is void. The Revenue Department shall take into account the date that the origin post office stamps certificate of postage received.

2. In case of the applicant submits an application online and files supporting documents in person and it appears that supporting documents are inaccurate or incomplete, and could not be amended/modified instantly, the responsible officer and the applicant shall jointly prepare a memo indicating the incompleteness of the list of documents/evidence as well as the period of time in which the applicant has to make amendment/modification. Where the applicant fails to make amendment/modification within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.



3. In case of the applicant submits the application online and sending supporting documents by post and it appears that supporting documents are inaccurate or incomplete, and could not be amended/modified, the responsible officer shall prepare the memo indicating the incompleteness of the list of documents/evidence which have to be amended/modified. Where the applicant fails to make amendment/modification within the stipulated period of time as indicated in the memo, the responsible officer shall prepare the second memo and notify the applicant to make a record of such defects. If the applicant still fails to make amendment/modification or not shows up to make a memo within the stipulated period of time,

the responsible officer shall return the application/request together with the supporting documents.

4. The competent official shall not consider the application/request and the operating duration will not be commenced until the applicant has amended the application/request or completely submitted all additional documents in accordance with the memo.

5. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

6. The result of consideration will be notified to the applicant within 7 days from the completion date of consideration process.

■ Service Channels

<p>Service Location</p> <p>Tax Auditing Standards Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400 (Please contact in person at the service location.)</p>	<p>Service Hours : Monday – Friday <i>(Closed on public holidays)</i> From 08:30 – 16:30 Hrs. <i>(with lunch break)</i></p>
<p>Service Location</p> <p>Website and Online Channel : www.rd.go.th</p>	<p>Service Hours : 24 Hours</p>



■ Procedures, Operating Duration and Responsible Units

Total operating duration : 53 working days

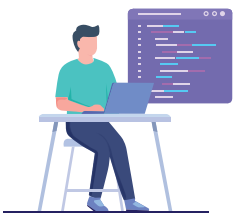
(Tax Auditing Standards Division)



Step 1

● Document check : 1 working day

1. Online channel : the tax auditor shall submit the application for renewal of the tax auditor license online, pay a service fee, and send supporting documents by post (within 3 months prior to the expiration date of the license).
2. In case of the license expired, the tax auditor shall submit the application for renewal of the tax auditor license online, pay a service fee, and send the supporting documents by post (within 1 year since the expiration date of the license).



Step 2

● Consideration process : 15 working days

The responsible officer verifies submitted documents and verifies the application.



Step 3

● Consideration process : 30 working days

Preparing the tax auditor license

Remark : The operating duration shall be commenced upon the submission due date for the application and completed supporting documents.



Step 4

● Signing/Resolution : 7 working days

The application shall be proposed to the Director-General for signing.



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Original tax auditor license or notification report (In case of the original license has been lost) Original document 1 copy	The Revenue Department
2	2 inches portrait photo with straight face, proper dressing (wearing a hat or sunglasses is not allowed) The photos shall be taken at the same time and within 6 months prior to the submission date of application Original document 2 copies	-



■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	Tax Auditing Standards Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
2	The Revenue Department's website : www.rd.go.th
3	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/ www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
4	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th / www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Renewal of the Tax Auditor License



Procedures and Operating Duration

01

Submit the Request



02

Processing the Request



03

Prepare the License



04

Approval Process



53 working days

List of Documents



- Application for Renewal of the Tax Auditor (TA) License (B.P.04)
- Pay service fee
- Original Tax Auditor License or Police Notification Report (In case the original license has been lost)
- 2 inches portrait photo with straight face, proper dressing (not older than 6 months)

Complaint/Suggestion Channels

- Tax Auditing Standards Division, The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 9677
- www.rd.go.th

Service Channels

- Tax Auditing Standards Division (Please contact in person)
- Service Hours: Monday - Friday (Closed on public holidays)
08:30 - 16:30 Hrs. (with lunch break)
- www.rd.go.th > Certified Public Accountants and Tax Auditors (24 hours)



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Applying for Opening Up
a VAT Refund for Tourist Shop



13



Applying for Opening Up a VAT Refund for Tourist Shop

Rules, Procedures, Conditions (If any) for Application Submission and Approval

1. Being a company or juristic partnership
2. Being a registered trader according to Section 82/3 of the Revenue Code (liable to VAT at 7 percent tax rate)
3. Must have the right to issue tax invoices electronically according to Section 3 Soros of the Revenue Code.

Remark :

1. In case of inaccurate or incomplete application form/request or list of supporting documents which cannot be amended/modified instantly, the responsible officer and the applicant shall jointly prepare a memo indicating the incompleteness of the list of documents/evidence as well as the period of time in which the applicant has to make

amendment/modification. Where the applicant fails to make amendment/modification within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.

2. The responsible officer shall not consider the application/request and the operating duration will not be commenced until the applicant has amended the application/request or completely submitted all additional documents in accordance with the memo.

3. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

4. The result of consideration will be notified to the applicant within 7 days from the completion date of consideration process.

Points for application/request submission : Large Business Tax Administration Division/Area Revenue Offices



■ Service Channels

Service Location Large Business Tax Administration Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400 (Please contact in person at the service location.) Remark : <i>For those who are under the supervision of Large Business Tax Administration Division</i>	Service Hours : Monday – Friday <i>(Closed on public holidays)</i> From 08:30 – 16:30 Hrs. <i>(with lunch break)</i>
Service Location Area Revenue Office where the headquarter is located (Please contact in person at the service location.)	Service Hours : Monday – Friday <i>(Closed on public holidays)</i> From 08:30 – 16:30 Hrs. <i>(with lunch break)</i>
Service Location Website and Online Channel : www.rd.go.th	Service Hours : 24 hours

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 30 days

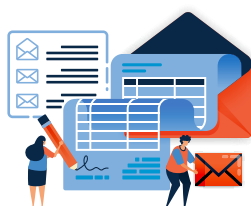
(Points for application/request submission of the Revenue Department)



Step 1

● Document check : 1 hour

The applicant shall submit the application form as trader for selling goods to tourists/ addition/cancelation (K.T.1)/receipt of the application form/The responsible officer verifies completion and facts of submitted documents in accordance with the list of documents



Step 2

● Consideration process : 23 days

Considering the application/request and reporting the result of consideration to the competent official

**Step 3**● **Signing/Resolution : 7 days**

Signing by the competent official whether the application is approved/disapproved

■ **List of Documents and documentary evidence**

No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Application form as trader for selling goods to tourists/addition/ cancelation (K.T.1) Original document 1 copy	The Revenue Department
2	Application form for Additional Premise(s) VAT Refund for Tourist Shops (K.T.1.1) (If any) Original document 1 copy	The Revenue Department
3	Power of Attorney (stamp duty affixed) Copy of authorized person's Identification Card and Copy of grantor's Identification Card (In case of person authorizing the other to be his/her representative) Original document 1 copy	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	VAT Refund for Tourists Office, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Bangkok 10400 Tel. 0 2272 9384 – 5 , 0 2272 8195 Fax 0 2617 3559
2	E-mail : vrefund@rd.go.th
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 – 80 Ext. 1904 – 7/Fax 0 2502 6875 www.pacc.go.th/www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Remark : The operating duration does not include the postal service process.

Applying for Opening Up a VAT Refund for Tourist Shop



Procedures and Operating Duration

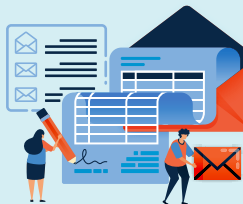
01

Submit the Request



02

Consideration Process and Report



03

Approval Process



List of Documents



30 days



- Application form as trader for selling goods to tourists/addition/ British USA conelation (K.T.1)
- Application form for opening up addition VAT Refund for Tourist Shops (K.T.1.1) (If any)
- Power of Attorney (stamp duty affixed) presented together with authorized person's Identification Card and copy of grantor's Identification Card

Complaint/Suggestion Channels

- VAT Refund for Tourists Office, The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai,
Phayathai, Bangkok 10400
☎ 0 2272 9384 – 5, 0 2272 8195
📠 0 2617 3559
● www.rd.go.th

Service Channels

- Large Business Tax Administration Division
(In case under the supervision of Large Business Tax Administration Division)
- Area Revenue Branch Office in which your business premise is located
- Service Hours : Monday – Friday (Closed on public holidays)
08:30 – 16:30 Hrs. (with lunch break)
- www.rd.go.th (24 hours)



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14

Applying for Additional Premise(s) of a VAT Refund for Tourist Shop



14



Applying for Additional Premise(s) of a VAT Refund for Tourist Shop

Rules, Procedures, Conditions (If any) for Application Submission and Approval

1. Being a registered trader for selling goods to tourists

2. In case of opening up an addition VAT registered shop (Branch), the trader shall submit the application form as trader for selling goods for tourists/addition/cancelation (K.T.1) together with the request for changing VAT Registration (P.P.09)

Remark :

1. In case of inaccurate or incomplete application form/request or list of supporting documents which cannot be amended/modified instantly, the responsible officer and the applicant shall jointly prepare a memo indicating the incompleteness of the list of documents/evidence as well as the period of time in which the applicant

has to make amendment/modification. Where the applicant fails to make amendment/modification within the stipulated period of time, the responsible officer shall return the application/request together with the supporting documents.

2. The responsible officer shall not consider the application/request and the operating duration will not be commenced until the applicant has amended the application/request or completely submitted all additional documents in accordance with the memo.

3. Upon the verification on completion of the documents as defined in the Licensing Manual, the operating duration will be commenced.

4. The result of consideration will be notified to the applicant within 7 days from the completion date of consideration process.

Points for application/request submission : Large Business Tax Administration Division/

Area Revenue Offices Service Channels



■ Service Channels

<p>Service Location</p> <p>Large Business Tax Administration Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400 (Please contact in person at the service location.)</p> <p>Remark : <i>For those under the supervision of Large Business Tax Administration Division</i></p>	<p>Service Hours : Monday – Friday <i>(Closed on public holidays)</i> From 08:30 – 16:30 Hrs. <i>(with lunch break)</i></p>
<p>Service Location</p> <p>Area Revenue Office where the headquarter is located (Please contact in person at the service location.)</p>	<p>Service Hours : Monday – Friday <i>(Closed on public holidays)</i> From 08:30 – 16:30 Hrs. <i>(with lunch break)</i></p>
<p>Service Location</p> <p>Website and Online Channel : www.rd.go.th/vrt</p>	<p>Service Hours : 24 hours</p>

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 30 days

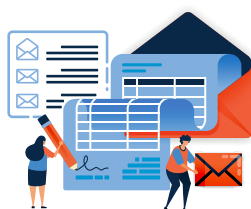
(Points for application/request submission of the Revenue Department)



Step 1

● Document check : 1 hour

The applicant shall submit the application form as trader for selling goods to tourists/ addition/cancelation (K.T.1)/receipt of the application form/The responsible officer verifies completion and facts of submitted documents in accordance with the list of documents



Step 2

● Consideration process : 23 days

Considering the application/request and reporting the result of consideration to the competent official

**Step 3**● **Signing/Resolution : 7 days**

Signing by the competent official whether the application is approved/disapproved

■ **List of Documents and documentary evidence**

No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	Application form as trader for selling goods to tourists/addition/ cancelation (K.T.1) Original document 1 copy	The Revenue Department
2	Application form for additional Premise(s) of VAT Refund for Tourist Shop (K.T.1.1) Original document 1 copy	The Revenue Department
3	Power of Attorney (stamp duty affixed) Photocopy of authorized person's Identification Card and grantor's Identification Card (In case of person authorizing the other to be his/her representative) Original document 1 copy	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	VAT Refund for Tourists Office, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Bangkok 10400 Tel. 0 2272 9384 – 5 , 0 2272 8195 Fax 0 2617 3559
2	E-mail : vrefund@rd.go.th
3	The Revenue Department's website : www.rd.go.th
4	Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300
5	The National Anti – Corruption Administration Centre Remark : Office of Public Sector Anti – Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2 nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 – 80 Ext. 1904 – 7/Fax 0 2502 6875 www.pacc.go.th/www.facebook.com/PACC.GO.TH The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com

Remark : The operating duration does not include the postal service process.

Applying for Additional Premise(s) of a VAT Refund for Tourist Shop



Procedures and Operating Duration

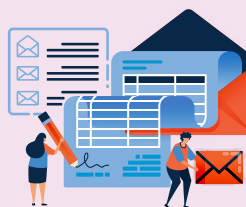
01

Submit the Request



02

Consideration Process and Report



03

Approval Process



30 days

List of Documents



- Application form as trader for selling goods to tourists/addition/ British USA concelation (K.T.1)
- Application form for opening up addition VAT Refund for Tourist Shops (K.T.1.1) (If any)
- Power of Attorney (stamp duty affixed) presented together with authorized person's Identification Card and copy of grantor's Identification Card

Complaint/Suggestion Channels

- VAT Refund for Tourists Office, The Revenue Department
90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai,
Phayathai, Bangkok 10400
☎ 0 2272 9384 – 5, 0 2272 8195
📠 0 2617 3559
● www.rd.go.th

Service Channels

- Large Business Tax Administration Division
(In case under the supervision of Large Business Tax Administration Division)
- Area Revenue Branch Office in which your business premise is located
- Service Hours : Monday – Friday (Closed on public holidays)
08:30 – 16:30 Hrs. (with lunch break)
- www.rd.go.th (24 hours)



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15



Applying for International Business Centre (IBC)



15



Applying for International Business Centre (IBC)

Rules, Procedures, Conditions (If any) for Application Submission and Approval

The Royal Decree issued under the Revenue Code Governing Reduction of Tax Rates and Exemption of Taxes (No. 674) B.E. 2561 (2018) and the Notification of the Director-General of the Revenue Department (No. 13) – Re : Details of the rules, procedures, and conditions regarding tax rate reduction, income tax exemption, and specific business tax exemption of the International Business Centre prescribe the details of the rules, procedures, and conditions regarding personal income tax rate and corporate income tax rate reduction, and specific business tax exemption of the International Business Centre as follows:

1) A company wishing to be an International Business Centre must complete and submit the International Business Centre Application Form (Sor.Gor.Ror.1) attached herewith electronic files of supporting documents to the online system at the Revenue Department's website (<http://www.rd.go.th>).

2) The International Business Centre wishing to apply for an addition or removal of the activity(ies) shall submit the Sor.Gor.Ror.1 Form and proceed as per the procedure under 1)

3) The International Business Centre wishing to terminate its International Business Centre status shall submit a notification letter notifying the cancelation of its status to the Director-General of the Revenue Department at the Large Business Tax Administration Office, the Revenue Department, and the cancelation shall come into effect on the cancelation letter submission date.

4) The International Business Centre wishing to change its details, i.e., significant change to the business plan, addition or removal of associated enterprises established under the Thai law, addition or removal of associated enterprises established under the foreign law, and addition or removal of aliens using the income tax reduction incentive, shall submit the International Business Centre Detail Change Form (Sor.Gor.Ror.1.1) attached herewith electronic files of the supporting documents indicating the detail of the change to the Director-General of the Revenue Department within the last day of the accounting year in which the change occurs or within the last day of the tax year in which the alien will use the tax reduction incentive at the Revenue Department's website (<http://www.rd.go.th>).



■ Service Channels

Service Location

Website and Online Channel : www.rd.go.th

Service Hours : 24 Hours

■ Procedures, Operating Duration and Responsible Units

Total operating duration : 30 working days

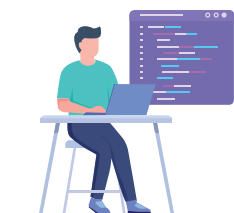
(Large Business Tax Administration Division)



Step 1

● Document check : 5 working days

Printing out the Sor.Gor.Ror.1 Form online, recording the receipt of the Sor.Gor.Ror.1 Form, and sending photocopy of the Sor.Gor.Ror.1 Form for the responsible officer consideration



Step 2

● Consideration process : 20 working days

1. Verifying qualifications and the supporting documents
2. Submitting the result of the consideration to the Director-General of the Revenue Department
3. Recording the result of consideration in the system
4. Preparing a notification letter to be sent to the company (the applicant)



Step 3

● Signing/Resolution : 5 working days

The Competent official signs in the notification letter to notify the result of consideration to the company (the applicant)



■ List of Documents and documentary evidence



No.	Document name, amount of documents and additional details (If any)	Issuing government agency
1	International Business Centre Application Form (Sor.Gor.Ror.1) or International Business Centre Detail Change Form (Sor.Gor.Ror.1.1) Original document 1 copy <i>Remark : Filing the application electronically at www.rd.go.th</i>	The Revenue Department
2	Electronic files of supporting documents including the following information: (1) Business Plan (2) Treasury licence (only those wanting to operate a Treasury Centre) (3) Details of associated enterprise incorporated under the laws of Thailand (4) Details of associated enterprise incorporated under foreign laws (5) Details of employees with necessary knowledge and skills relevant to IBC activities (6) Details of aliens requesting for income tax reduction incentive Original document 1 copy <i>Remark : A Business plan will not be required for ROH1, ROH 2, and IHQ companies converting to an IBC.</i>	-





■ Channels for Complaints/Suggestions



No.	Channels for Complaints/Suggestions
1	<p>Large Business Tax Administration Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Bangkok 10400 Tel. 0 2272 9255, 0 2272 9281 and 0 2272 9634</p>
2	<p>The Revenue Department's website : www.rd.go.th</p>
3	<p>Public Service Center, Office of the Permanent Secretary, The Prime Minister's Office Remark : No. 1 Phitsanulok Road, Dusit, Bangkok 10300/Hot Line 1111/www.1111.go.th/ P.O.Box 1111, No. 1 Phitsanulok Road, Dusit, Bangkok 10300</p>
4	<p>The National Anti - Corruption Administration Centre Remark : Office of Public Sector Anti - Corruption Commission (PACC) No. 99, Moo 4, Software Park Building, 2nd Fl., Chaeng Wattana Road, Klong Klue, Pakkred, Nonthaburi 11120 Hot Line 1206/Tel. 0 2502 6670 - 80 Ext. 1904 - 7/Fax 0 2502 6875 www.pacc.go.th/www.facebook.com/PACC.GO.TH</p> <p>The Foreign Investors Complaint Center Tel : +66 2 502 6670 Ext. 1200, 1207 Email : fad.pacc@gmail.com</p>

Applying for International Business Centre (IBC)



Procedures and Operating Duration

01

Submit the Request



02

Processing the Request



03

Approval Process



List of Documents



30 working days

Sor.Gor.Ror.1/Sor.Gor.Ror. 1.1 (Application is printable via www.rd.go.th)



- Electronic files for more supporting information
 - Associated enterprise incorporated under the laws of Thailand
 - Associated enterprise incorporated under the foreign laws
 - Aliens with requesting for income tax reduction incentive
 - Employee both Thais and foreigners with necessary knowledge and skills
- Documents/ Evidence
 - Business Plan
 - Treasury Business Center License
 - Associated enterprise incorporated under the laws of Thailand
 - Associated enterprise incorporated under the foreign laws
 - Employee with necessary knowledge and skills relevant to IBC activities
 - Aliens with requesting for income tax reduction incentive

Complaint/Suggestion Channels

- Large Business Tax Administration Division, The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road, Phayathai, Phayathai, Bangkok 10400
☎ 0 2272 9255
- www.rd.go.th

Service Channels

- Large Business Tax Administration Division, Service Hours: Monday – Friday (Closed on public holidays) 08:30 – 16:30 Hrs. (with lunch break)
- www.rd.go.th (24 hours)



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