

BOARD OF TAXATION'S RULING

No. 41/2560

Re: Extension of Period for Issuing a Summons under Section 19 of the Revenue Code

The Revenue Department has requested the Board of Taxation to rule on the case where the assessment officer has reasonable grounds to believe that any person filed a false or incomplete return but did not issue a summons requiring the person who filed such return to come for investigation nor issue a summons to a witness or order the filer or witness to submit accounts, documents or other evidence within a period of two years from the date of the filing of the return, and the Director-General did not approve extending the period of time for issuing a summons in such case beyond the period of two years but not exceeding five years from the date of the filing of the return while there is evidence or reasonable cause to suspect that the filer had an intention to evade tax under section 19 of the Revenue Code, whether the Minister of Finance would be authorised to exercise the power under section 3 *octiens*, paragraph two of the Revenue Code to extend the time limit for issuing a summons under section 19 of the Revenue Code after the lapse of the five-year period from the date of the filing of the return.

The Board has considered and granted a ruling in the meeting no. 46/2560, dated 7 March 2017 that section 19 of the Revenue Code is a specific provision that prescribes the period for assessment officers to issue a summons in the case where a return has been filed and for the Director-General to approve the extension of such period. Therefore, section 3 *octiens*, paragraph two of the Revenue Code which is a general provision that prescribes the extension or postponement of time limits under the Revenue Code cannot be applied to the period for issuing a summons or the extension of the period for issuing a summons under section 19 of the Revenue Code.

This Ruling shall come into force as from the day following the date of its publication in the Government Gazette.

Given on the 15th Day of March B.E. 2560 (2017)

Prapas Kong-ied

Deputy Permanent Secretary of Ministry of Finance, Chief of the Revenue Cluster

For Permanent Secretary of Ministry of Finance

Chairman of the Board of Taxation