

VICKERY & WORACHAI LTD.

LAWYERS

LEGAL NEWSLETTER

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New Laws and Regulations

- The Royal Ordinance B.E. 2546 (A.D. 2003)
Amending to the Excise Tax Act B.E. 2527 (A.D. 1984)

- The Royal Ordinance B.E. 2546 (A.D. 2003)
Amending to the Excise Tax Tariff Act (No.4) B.E. 2527 (A.D. 1984)

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The Royal Ordinance B.E. 2546 (A.D. 2003)
Amending to the Excise Tax Act B.E. 2527 (A.D. 1984)

Effective: 28 January 2003

Relevant Authority: Ministry of Finance

Significant provisions of this Royal Ordinance are as follows:

Amending to the definitions of “**Service**” and “**Service Place**” in Section 4 of the Excise Tax Act B.E. 2527 (A.D.1984) to be read as follows;

“**Service**” means the providing of business service in the Service Place specified in the law governing the Excise Tax Tariff.

“**Service Place**” means the place of business operation in providing the Service and shall mean a headquarter established for business operating, in case the Service Place cannot certainly be identified.

The Royal Ordinance B.E. 2546 (A.D. 2003)
Amending to the Excise Tax Tariff Act (No.4) B.E. 2527 (A.D. 1984)

Effective: 28 January 2003

Relevant Authority: Ministry of Finance

Significant provisions of this Royal Ordinance are as follows:

Amending to Part 9 Re: Service Place of the excise tax tariff attached to the Act by increasing the types of businesses which shall be subject to the excise tax and specifying the rates thereof as follows:

No.	Class of Business	Excise Tax Rate (percent)
1.	Entertaining business, e.g. opera house, night club, discotech, bathing or steaming and massaging place, and	20
	Other businesses which shall be announced by the Minister in the Government Gazette.	20
2.	Gambling business, e.g. horse racing course and lottery drawing, and	20
	Other businesses which shall be announced by the Minister in the Government Gazette.	20
3.	Business effecting to environment, e.g. golf course, and	20
	Other businesses which shall be announced by the Minister in the Government Gazette.	20
4.	Business granted permission or concession by the government, e.g. Telecommunication business, and	50
	Other businesses which shall be announced by the Minister in the Government Gazette.	50
5.	Other businesses which shall be prescribed by a Royal Decree.	50