Legal article

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Excise Tax: Goods and Services Subject to Tax

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> This article is general legal information, not a legal opinion on any specific matter. Each matter must be assessed on its own facts and evidence. The latest online version is at https://eksiamtax.com/en/guides/excise-tax-thailand.html

Excise tax under the Excise Tax Act B.E. 2560 (2017) is levied on goods and services specified by law, with a focus on goods that create external effects on society and on luxury goods. Industrial operators, importers, and service place operators who are subject to the Act must register for excise purposes and file tax returns and pay tax within the deadlines set out in Section 54.

01 Categories of goods subject to tax

The Excise Tariff annexed to the Excise Tax Act B.E. 2560 (2017) divides goods into Parts 1-16: oil and oil products; beverages; electrical appliances; batteries; glass and glassware; motor cars; motorcycles; boats; perfume and cosmetic products; carpets and textile floor coverings; marble and granite; ozone-depleting substances; liquor; tobacco; playing cards; and other goods prescribed by Royal Decree. Services fall under Parts 17-21: entertainment or recreation businesses; gambling businesses; businesses that affect the environment, such as golf courses; businesses licensed or granted a concession by the State, such as telecommunications; and other services prescribed by Royal Decree.

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02 How excise tax is calculated

A person liable to tax must pay tax on the basis of value (ad valorem), on the basis of quantity (specific rate), or on both value and quantity combined, at rates not exceeding those in the Excise Tariff (Section 16). For goods, the value used in the calculation is the suggested retail price, excluding value added tax; for services, it is the receipts of the service place (Section 17). Industrial operators and importers must notify the suggested retail price to the Director-General of the Excise Department (Section 18).

03 Excise registration and filing

Industrial operators, importers, and service place operators starting a new business must apply for excise registration (Form Phor Sor 01-01) within thirty days before the date on which they begin production, importation, or the provision of services (Section 32). The deadlines for filing tax returns and paying tax under Section 54 are as follows. For goods produced in Thailand, the industrial operator files Form Phor Sor 03-07 and pays the tax before the tax liability arises, which is generally when the goods are removed from the industrial establishment; however, where the tax liability arises at the same time as the liability for value added tax, the return must be filed by the 15th day of the following month or before the goods are removed from the industrial establishment or bonded warehouse, whichever occurs first. For imported goods, the importer files the return and pays the tax at the time the goods declaration is made under the customs law. For services, the service place operator files Form Phor Sor 03-08 and pays the tax by the 15th day of the month following the month in which the liability arose.

> **General legal information:** This guide is general information on Thai tax law and is not legal advice on any particular case. This page is an English translation of the Thai original; the Thai text prevails.

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