



### Notes and Guidelines

1. The excise tax application form is declared for excise tax payment and tax for the Ministry of Interior for each commodity. In case, it has different kinds of commodities and cannot completely be declared in application form, it can be declared in one item and attached supporting documents that are accurate.
2. Filling the tax application forms
  - (1) taxpayer's name (fill taxpayer's name in several cases except service operator) Industrial plant (fill industrial plant's name or bonded warehouse or vehicle plant for sale) taxpayer ID. No. Excise Registration No. (fill excise registration no. For industrial plant, fill license no. For bonded warehouse or vehicle plant for sale) location of industrial plant or bonded warehouse or vehicle plant for sale or any addresses should be completely filled out.
  - 2.1 (2) fill out the date commodities brought out from industrial plant. In case, some commodities use excise stamp for marking showing payment of tax, fill out the date of submission of tax payment.
  - 2.2 (3) fill out the number of item commodities that submit for tax payment orderly.
  - 2.3 (4) fill out the classification under the Excise Tax Rate Act.
  - 2.4 (5) fill out details of item commodities, name of commodities, type ( for vehicles), size, quantity, price/unit that bases from tax calculation of the Excise Tax Act and total amount of commodities.
  - 2.5 (6) fill out ad valorem or specific tax rate upon which one is greater.
  - 2.6 (7) excise tax equals quantity multiple by specific tax rate for specific tax payment or equals commodities quantity multiple by ad valorem tax rate for ad valorem tax payment.
  - 2.7 (8) fill out excise tax amount.
  - 2.8 (9) fill out excise tax amount for raw material or part of the commodities in the production for tax allowance under section 101.
  - 2.9 (10) showing remaining tax from tax allowance under section 101.
  - 2.10 (11) fill out the fine if industrial operator does not submit the tax form within the period of time under Chapter 4, Excise Tax Act B.E. 2527 or submit the tax payment incorrectly or there is a mistake, making the tax amount paid to be short. The fine shall be double or another time of tax amount that is short.
  - 2.11 (12) fill out amount of a surcharge of 1.5% per month or fraction of the month of tax amount to be paid exclude the fine that taxpayer does not pay the tax within the period of time or pay tax amount to be short.
  - 2.12 (14) fill out additional tax for Ministry of Interior under the rate of the Ministerial Regulation. (15) shows the total of (13) and (14).
  - 2.13 (16) fill out tax refund with no. of document approved. Taxpayer has right to receive tax refund under the Excise Tax Act B.E. 2527.
  - 2.14 (17) shows total of (15) and (16).
  - 2.15

