

Notes and Guidelines
Requested excise stamp form for air-condition
paid excise tax (PorSor 01-14/1)

1. Industrial operator and other taxpayers, who are not importers, filled out PorSor 01-12 fill out only (1), (3) and (5), transaction and commodities item. For type and size, please identify BTU or CFM, Air conditioner number and kinds of excise stamps.
2. For importers, please fill out as follows:
 - 2.1 The application for excise tax stamp used for air conditioning paid excise tax should be declared for excise tax payment and additional tax for the Ministry of Interior. In case, it has different kinds of air condition and has different excise tax calculation and cannot completely declare in application form, it can be declared in one item and attach supporting documents for (3) (4) (5) (6) (7) and (18) that are accurate
 - 2.2 Filling the tax application forms stamp used for air conditioning paid excise tax
 - (1) taxpayer's name (fill importer's name) address
 - (3) fill out the number of air conditioning paid excise tax that submit for tax payment orderly
 - (4) fill out the classification under the Excise Tax Rate Act
 - (5) fill out details of item commodities, name of commodities, type, size (BTU or CFM), air conditioner number, quantity, price/unit that bases from tax calculation of the Excise Tax Act and total amount of commodities include import duties
 - (6) fill out ad valorem tax rate under Excise Tax Act
 - (7) excise tax equals value of commodities multiple by ad valorem tax rate
 - (8) fill out kinds of excise stamp used
 - (9) fill out excise tax payment
 - (10) blank
 - (11) For industrial operator, fill out (9) and (10). For importer, fill out (9)
 - (12) 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.
 - (13) Fill out amount of a surcharge of 1.5% per month or fraction of the month of tax amount to be paid excluding the fine that taxpayer does not pay the tax within the period of time or pay tax amount not in its entirety.
 - (14) total of (11) (12) and (13)
 - (15) fill out additional tax for Ministry of Interior under the rate of the Ministerial Regulation
 - (16) total of (14) and (15)
 - (17) Fill out tax refund with no. of document approved. Taxpayer has right to receive tax refund under the Excise Tax Act B.E. 2527
 - (18) total of (16) and (17)
 - (19) Give excise official fills registration number, book no., received date and no. of stamp paid