

LAND AND BUILDINGS TAX ACT,
B.E. 2562 (2019)

HIS MAJESTY KING MAHA VAJIRALONGKORN BODINDRADEBAYAVARANGKUN;

Given on the 9th Day of March B.E. 2562;

Being the 4th Year of the Present Reign.

His Majesty King Maha Vajiralongkorn Bodindradebayavarangkun is graciously pleased to proclaim that:

Whereas it is expedient to revise the law on household and land tax and the law on local maintenance tax;

Whereas this Act contains certain provisions in relation to the restriction of rights and liberties of persons, in respect of which section 26 in conjunction with section 33 and section 37 of the Constitution of the Kingdom of Thailand so permits by virtue of provisions of law;

Whereas the reasons and need for the restriction of rights and liberties of persons under this Act lie in the facilitation of orderliness and efficiency of operations in connection with the collection of land and building tax, thereby benefiting national economy and, in this regard, the enactment of this Act duly complies with the conditions provided in section 26 of the Constitution of the Kingdom of Thailand;

Be it, therefore, enacted by the King, by and with the advice and consent of the National Legislative Assembly serving as the National Assembly, as follows.

Section 1. This Act is called the “Land and Buildings Tax Act, B.E. 2562 (2019)”.

* Translated by Associate Professor Dr. Pinai Nanakorn under contract for the Office of the Council of State of Thailand's Law for ASEAN project. – Tentative Version – subject to final authorisation by the Office of the Council of State.

Section 2.¹ This Act shall come into force as from the day following the date of its publication in the Government Gazette except that the collection of tax on land and building under this Act shall come into force as from 1st January 2020.

Section 3. The following shall be repealed:

- (1) the Household and Land Tax Act, B.E. 2475 (1932);
- (2) the Household and Land Tax Amendment Act, B.E. 2475 (1932);
- (3) the Household and Land Tax Act (No. 3), B.E. 2485 (1942);
- (4) the Household and Land Tax Act (No. 4), B.E. 2534 (1991);
- (5) the Household and Land Tax Act (No. 5), B.E. 2543 (2000);
- (6) the Local Maintenance Tax Act, B.E. 2508 (1965);
- (7) the Notification of the National Executive Council No. 156, dated 4th June 1972;
- (8) the Local Maintenance Tax Act (No. 2), B.E. 2516 (1973);
- (9) the Emergency Decree Amending the Local Maintenance Tax Act, B.E. 2508 (1965), B.E. 2524 (1981);
- (10) the Emergency Decree Amending the Local Maintenance Tax Act, B.E. 2508 (1965) (No. 2), B.E. 2529 (1986);
- (11) the Local Maintenance Tax Act (No. 3), B.E. 2543 (2000);
- (12) the Act Prescribing Average Value of Land for the Assessment of Local Maintenance Tax, B.E. 2529 (1986).

Section 4. Any law, regulation, rule and ordinance which is in force on the day prior to the date on which this Act comes into force and which mentions or refers to household and land tax under the law on household and land tax or local maintenance tax under the law on local maintenance tax shall not carry any meaning to the effect of making a mention of or reference to tax under this Act.

¹ Published in Government Gazette, Vol. 136, Part 30a, dated 12th March 2019.

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Any law which is in force on the day prior to the date on which this Act comes into force and which makes provision to the effect of exempting any person's property from taxes and duties under the law without indicating any particular type of tax or duty or to the effect of granting exemption from household and land tax under the law on household and land tax or local maintenance tax under the law on local maintenance tax shall not carry any meaning to the effect of granting exemption from tax under this Act.

The provisions of paragraph two shall not apply to exemption from taxes and duties under the law enacted in the implementation of commitments bound by Thailand to the United Nations or under international law or under international agreements or under the principle of international reciprocity.

Section 5. In this Act:

“tax” means the land and building tax;

“taxpayer” means a natural person or juristic person that is an owner of the land or building or that is a possessor or exploiter of the land or building owned by the State and that is the person having the duty to pay tax under this Act, and shall also include the person having the duty to pay tax on behalf of a taxpayer under this Act;

“land” means the ground and shall also include an area which is mountainous or which is covered by water;

“building” means a house, building, edifice or any other building which is capable of personal habitation or use or which is used as a place for storing goods or operating industry or commerce and shall also include a condominium unit or floating house which is capable of personal habitation or which is available for exploitation;

“condominium unit” means a condominium unit under the law on condominiums, for which a certificate of ownership has been issued;

“local government organisation” means a municipality, a *Tambon* Administrative Organisation, the Bangkok Metropolitan Administration, Pattaya City and any other local government organisation established by law but shall not include a *Changwat* Administrative Organisation;

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“area of the local government organisation” means:

- (1) the area of a municipality;
- (2) the area of a *Tambon* Administrative Organisation;
- (3) the area of the Bangkok Metropolitan Administration;
- (4) the area of Pattaya City;
- (5) the area of any other local government organisation prescribed by law, excluding the area of a *Changwat* Administrative Organisation;

“local administrator” means:

- (1) Mayor of a municipality;
- (2) President of a *Tambon* Administrative Organisation;
- (3) Governor of the Bangkok Metropolitan Administration;
- (4) Mayor of Pattaya City;
- (5) any other local administrator as prescribed by law, excluding Mayor of a *Changwat* Administrative Organisation;

“local ordinances” means:

- (1) ordinances of a municipality;
- (2) ordinances of a *Tambon* Administrative Organisation;
- (3) ordinances of the Bangkok Metropolitan Administration;
- (4) ordinances of Pattaya City;
- (5) ordinances of any other local government organisation as prescribed by law, excluding ordinances of a *Changwat* Administrative Organisation;

“Property Assessed-Value Fixing Committee” means the Property Assessed-Value Fixing Committee under the Land Code;

“*Changwat* sub-committee” means a *Changwat* sub-committee under the Land Code;

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“Tax Assessment Appeal Committee” means a *Changwat* Tax Assessment Appeal Committee or the Tax Assessment Appeal Committee for the Bangkok Metropolitan Administration, as the case may be;

“survey official” means a person appointed to assume the duty of surveying land and buildings owned or possessed by a taxpayer;

“assessment official” means a person appointed to assume the duty of tax assessment;

“tax collection official” means a person appointed to assume the duty of taking tax payment and accelerating tax payment;

“year” means a calendar year;

“Minister” means the Minister having charge and control of the execution of this Act.

Section 6. The Minister of Finance and the Minister of Interior shall have charge and control of the execution of this Act and shall have the power to issue Ministerial Regulations, Rules and Notifications for the execution of this Act, insofar as they are concerned with the Minister’s duties and powers.

Such Ministerial Regulations, Rules and Notifications shall come into force upon their publication in the Government Gazette.

CHAPTER I

GENERAL PROVISIONS

Section 7. A local government organisation shall have the power to collect tax on land or buildings located in the area of such local government organisation, as provided in this Act.

Tax collected in the area of any local government organisation shall be the revenue of such local government organisation.

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Section 8. Any land or building which constitutes the following property shall be exempt from the collection of tax under this Act:

(1) the property of the State or of a State agency used for affairs of the State or of the State agency or in a public undertaking, when such use is not for any benefit-seeking purpose;

(2) the property which serves as an office of the United Nations, a specialised agency of the United Nations or any other international organisation, in respect of which Thailand is bound to grant tax exemption under a treaty or any other agreement;

(3) the property which serves as an office of an embassy or a consulate of a foreign country, in accordance with the reciprocity principle;

(4) the property of the Thai Red Cross;

(5) the property which is a religious asset of any religion and used only for carrying out religious activities or public undertakings or the property which is a dwelling place for monks, members of the clergy, priests or pastors of any religion or the property which is a shrine, only when it is not used for any benefit-seeking purpose;

(6) the property which is used as a non-remunerative public graveyard or public crematorium;

(7) the property which is owned by a foundation or a charitable organisation or place, as prescribed in the Notification of the Minister of Finance, only when it is not used for any benefit-seeking purpose;

(8) the property privately owned, only in the part for which consent is given to the effect of allowing official use for public interests, in accordance with the rules and conditions prescribed in the Notification of the Minister of Finance;

(9) the common asset available for common use by or for common benefits of co-owners under the law on condominiums;

(10) public utility land under the law on land development;

(11) the land which is a public utility area under the law on Industrial Estate Authority of Thailand;

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(12) other property as prescribed in the Ministerial Regulation.

Section 9. Any person who owns or possesses land or a building on the 1st January of any year shall have the duty to pay tax for that year, as provided in this Act.

Payment of tax by a taxpayer under this Act shall not result in any entitlement under other laws.

Section 10. In the case of a transfer of ownership or possessory right or a registration of a lease in respect of any land or building, the Land Office or the Branch Land Office shall notify such transfer or such registration of the lease to the local government organisation in whose area the land or building is located, in accordance with the particulars prescribed in the Notification of the Minister of Interior and, in this regard, the notification shall be given monthly within the fifteen day of the following month.

In giving the notification of a transfer or a registration of a lease to the local government organisation under paragraph one, the local government organisation shall be granted exemption from fees or costs under the Land Code and the law on condominiums.

Section 11. A local administrator shall have the power to appoint survey officials, assessment officials and tax collection officials for the purpose of performing activities in the execution of this Act.

In the performance of duties under this Act, officials under paragraph one shall be officials under the Penal Code.

Section 12. In the case where a local government organisation entrusts a Government agency or a State agency to receive tax payment on its behalf under section 50, such Government agency or State agency may be entitled to money representing discounts or costs incurred in the collection of tax at the rate prescribed in the Ministerial Regulation, provided that the entitlement shall not exceed three percent of tax payment received.

Section 13. The service of a written order, written notification of the assessment or any other writing shall be made in the manner that the official shall send it to a taxpayer directly or send it by receipt-acknowledgement registered post at such person's domicile or

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residence or place of business during sunrise and sunset or during such person's working hours. If the taxpayer is not found at the taxpayer's domicile or residence or place of business, it may be sent to any person who is *sui juris* and present at the domicile or residence or place of business known to be that of the taxpayer.

If the service of a writing is unable to be made in accordance with the methods provided in paragraph one, it may be made by posting the writing at a conspicuous place at the domicile or residence or place of business of such taxpayer or by publishing it in a newspaper.

Upon completion of the action under paragraph two and upon a lapse of not less than seven days as from the date of completion of such action, it shall be deemed that the taxpayer has received such writing.

Section 14. If the person who has the duty to comply with a period of time for paying tax or giving the notification of particulars or a period of time for making an objection to tax assessment as provided in this Act is prevented by a cause of necessity from compliance therewith, such person shall submit an application for extension or postponement of the period of time prior to the expiry thereof. When the local administrator deems it appropriate, the local administrator may grant extension or postponement of the period of time as is necessary for a particular case.

Periods of time as provided in this Act may be, when the Minister of Interior deems it appropriate, generally extended or postponed as is necessary for a particular case.

CHAPTER II

LAND AND BUILDINGS TAX DECISION COMMITTEE

Section 15. There shall be a committee called the "Land and Buildings Tax Decision Committee" consisting of the Permanent Secretary for Finance as Chairperson, Permanent Secretary for Interior, Director-General of the Department of Lands, Director-General of the Treasury Department, Director-General of the Department of Local Administration, Director-General of the Revenue Department and Director of the Fiscal Policy Office, as members.

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The Director of the Fiscal Policy Office shall appoint a Government official of the Fiscal Policy Office as a secretary and the Department of Local Administration shall appoint Government officials of the Department of Local Administration as assistant secretaries.

Section 16. The Land and Buildings Tax Decision Committee has the duties and powers as follows:

(1) to decide questions on the collection of tax under section 23 paragraph three and as requested by the Ministry of Finance or the Bangkok Metropolitan Administration;

(2) to give counselling statements or advice in connection with the collection of tax and the compliance with this Act to *Changwat* Land and Buildings Tax Committees, the Ministry of Finance, the Ministry of Interior or the Bangkok Metropolitan Administration;

(3) to perform any other activities as provided by law to be the duties and powers of the Land and Buildings Tax Decision Committee.

Section 17. At a meeting of the Land and Buildings Tax Decision Committee, the presence of not less than one half of the total number of members is required to constitute a quorum.

At a meeting of the Committee, if the Chairperson is not present or is unable to perform the duty, one member shall be elected at the meeting to preside over the meeting.

A decision of a meeting shall be by a majority of votes. In casting votes, each member shall have one vote. In the case of an equality of votes, the person presiding over the meeting shall have an additional vote as a casting vote.

Section 18. A decision of the Land and Buildings Tax Decision Committee shall be final and, in the case of its subsequent alteration, such altered decision shall be effective as from the date on which the altered decision is given.

Section 19. In the case where the Land and Buildings Tax Decision Committee has given a decision, counselling statement or advice on the collection of tax and the compliance with this Act, such decision, counselling statement or advice shall be notified to the

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person submitting a request therefor and such matter shall be referred to the Ministry of Interior for notifying agencies concerned for information and observance.

Section 20. The Land and Buildings Tax Decision Committee may appoint sub-committees for performing activities as entrusted by the Land and Buildings Tax Decision Committee.

The provisions of section 17 shall apply *mutatis mutandis* to a meeting of a sub-committee.

CHAPTER III

CHANGWAT LAND AND BUILDINGS TAX COMMITTEES

Section 21. In each *Changwat* other than Bangkok, there shall be a committee called the “*Changwat* Land and Buildings Tax Committee” consisting of the *Changwat* Governor as Chairperson, Deputy Governor, *Changwat* Land Official, Local Treasury Official, *Changwat* Public Works and Town and Country Planning Official, one Local Revenue Official appointed by the *Changwat* Governor, President of the *Changwat* Administrative Organisation, five Mayors of municipalities and five Presidents of *Tambon* Administrative Organisations, as members, and the Local Administration Official as a member and secretary.

In the case where any *Changwat* has local administrators of other local administrative organisations in the *Changwat*, one local administrator amongst other local government organisations in such *Changwat* shall also be a member.

Mayors of municipalities, Presidents of *Tambon* Administrative Organisations and local administrators of other local government organisations in a *Changwat* shall consider and select Mayors of municipalities, Presidents of *Tambon* Administrative Organisations and a local administrator amongst other local government organisations in the *Changwat* under paragraph one and paragraph two, as the case may be, in accordance with the Rule prescribed in the Notification of the Minister of Interior.

The *Changwat* Land and Buildings Tax Committee has the duties and powers to consider and approve rates of tax under draft local ordinances of local government

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organisations under section 37 paragraph seven, approve the reduction of or exemption from tax for local administrators under section 56 or section 57, give local administrators counselling statements or advice on the collection of tax of local government organisations in the *Changwat* and also perform other activities as provided in this Act.

For the purpose of this Act, the expression “local administrators of other local administrative organisations in the *Changwat*” shall also include the Mayor of Pattaya City.

Section 22. The provisions of section 17 shall apply *mutatis mutandis* to a meeting of a *Changwat* Land and Buildings Tax Committee.

Section 23. When a *Changwat* Land and Buildings Tax Committee has given local administrators counselling statements or advice on the collection of tax of local government organisations in the *Changwat*, such counselling statements or advice shall be furnished to the Ministry of Interior for further consideration.

In the case where the Ministry of Interior concurs with the counselling statement or advice of the *Changwat* Land and Buildings Tax Committee under paragraph one, the Ministry of Interior shall notify it to the *Changwat* Land and Buildings Tax Committee within fifteen days as from the date of receipt of the counselling statement or advice and also furnish it to *Changwat* Land and Buildings Tax Committees of other *Changwats* as well as every local government organisation for information and observance.

In the case where the Ministry of Interior does not concur with the counselling statement or advice of the *Changwat* Land and Buildings Tax Committee under paragraph one, the Ministry of Interior shall refer the matter and opinions to the Land and Buildings Tax Decision Committee within fifteen days as from the date of receipt of such counselling statement or advice.

The notification and referral of matters under this section shall be in accordance with the Rule prescribed and published by the Minister of Interior.

Section 24. In each year, local government organisations other than the Bangkok Metropolitan Administration shall furnish information on the collection of tax, the amount of

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tax collected and the value of land and buildings used as the basis for the calculation of tax to the *Changwat* Land and Buildings Tax Committee.

The *Changwat* Land and Buildings Tax Committee shall gather information of local government organisations under paragraph one and furnish it to the Ministry of Interior.

The Bangkok Metropolitan Administration shall furnish the information provided in paragraph one to the Ministry of Interior directly.

The Ministry of Interior shall process the information received under paragraph two and paragraph three and furnish the processed information to the Ministry of Finance and the Commission on Decentralisation of Powers to Local Government Organisations under the law on the determination of plans and process for decentralisation of powers to local government organisations.

The gathering and furnishing of information under this section shall be in accordance with the Rule prescribed and published by the Minister of Interior.

Section 25. In furnishing information to the Ministry of Interior under section 24, the *Changwat* Land and Buildings Tax Committee and the Bangkok Metropolitan Administration shall also report problems and obstacles in connection with the collection of tax and suggest solution approaches.

CHAPTER IV

SURVEY AND PREPARATION OF AN INVENTORY OF LAND AND BUILDINGS

Section 26. For the purpose of the collection of tax, a local government organisation may provide the survey of land and buildings located in the area of the local government organisation in order to gain knowledge of information pertinent to such land and buildings, in accordance with the rules and procedures provided in this Chapter.

Section 27. Before carrying out the survey of land and buildings, the local administer shall, by Notification, fix a period of time for the survey of land and buildings and appoint survey officials for performing such activity. For this purpose, such Notification shall be

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posted not less than fifteen days in advance at the office or workplace of the local government organisation or such other place as deemed appropriate within such local government organisation.

Section 28. The survey official has the duties and powers to survey land and buildings within the area of the local government organisation in matters concerning the types, amounts and sizes of land and buildings, the use of land and buildings and other details necessary for tax assessment.

In the performance of duties, the survey official shall show an identification card to persons concerned.

The identification card under paragraph two shall be in accordance with the form prescribed in the Notification of the Minister of Interior.

Section 29. In carrying out the survey of land and buildings, the survey official shall have the power to enter land, buildings or other places concerned during sunrise and sunset or during working hours and shall have the power to call documents or any other evidence pertinent to land or buildings from taxpayers. In this regard, taxpayers or persons concerned shall provide reasonable assistance.

In carrying out the activities under paragraph one, the survey official may request a taxpayer to identify the boundary of the land or provide details as regards the land or buildings.

In the case where a taxpayer fails to furnish documents or any other evidence pertinent to the land or buildings under paragraph one to the survey official, the survey official shall report it to the local administrator for further issuing a written instrument summoning such documents or evidence.

Section 30. When survey officials have carried out the survey of land and buildings within the area of the local government organisation, the local government organisation shall prepare an inventory of land and buildings, with an indication of the types, amounts and sizes of land and buildings, the use of land and buildings and other details necessary for tax assessment, in accordance with the Rule prescribed and published by the

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Minister of Interior and shall also publish such inventory at the office or workplace of the local government organisation or such other place as it deems appropriate within the area of the local government organisation for a period of not less than thirty days, and shall furnish the information pertinent to each taxpayer in such published inventory to such taxpayer for information as well.

Section 31. In the case where it is apparent that the prepared inventory of land and buildings is incorrect and departs from the true fact, the local administrator shall have the power to order amendment thereto.

Section 32. In the case where a taxpayer considers that the prepared inventory of land and buildings is incorrect and departs from the true fact, the taxpayer may submit a request to the local administrator for amendment thereto.

Upon receipt of the request under paragraph one, the local administrator shall order the survey official to carry out factual re-examination expeditiously. In the case where the inventory of land and buildings requires amendment, the local administrator shall take action in amending the inventory of land and buildings to ensure correctness.

The local administrator shall notify the result of the action under paragraph two to the taxpayer within thirty days as from the date of receipt of the request from the taxpayer.

Section 33. In the case of any change in the use of land or a building for any reason whatsoever, thereby resulting in the land or building being subject to payment of tax at a higher or lower rate, the taxpayer shall notify the change in the use of such land or building to the local government organisation within sixty days as from the date of the change or the date on which the taxpayer knows of such incidence, in accordance with the rules prescribed in the Notification of the Minister of Interior.

Section 34. The notification of the period of time for carrying out the survey under section 27, the furnishing of information of each taxpayer in the published inventory under section 30, the notification of the result of the factual examination under section 32 and the notification of the change in the use of land or buildings under section 33 may be made via

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electronic media or by any other methods as prescribed in the Notification of the Minister of Interior.

CHAPTER V

TAX BASE, TAX RATES AND TAX CALCULATION

Section 35. The tax base for the purpose of the calculation of tax under this Act is the total value of land or a building.

The calculation of the value of land or a building shall be in accordance with the rules as follows:

(1) in the case of land, the pre-assessed value of the land shall be taken as a basis for the calculation;

(2) in the case of a building, the pre-assessed value of the value of the building shall be taken as a basis for the calculation;

(3) in the case of a building which is a condominium unit, the pre-assessed value of the condominium unit shall be taken as a basis for the calculation.

In the case of land or a building which has no pre-assessed value, the calculation of the value shall be in accordance with the rules, procedures and conditions prescribed in the Ministerial Regulation.

The pre-assessed value of land, a building or a building which is a condominium unit shall be by reference to the pre-assessed value of immovable property for the purpose of the collection of fees for the registration of rights and juristic acts under the Land Code as fixed by the *Changwat* sub-committee with the approval of the Property Assessed-Value Fixing Committee.

Section 36. The Treasury Department or the Local Treasury Office, as the case may be, shall furnish a list of pre-assessed value of land, buildings or buildings which are condominium units under section 35 to local government organisations in whose area such land, buildings or buildings which are condominium units are located within thirty days as from

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the date on which the *Changwat* sub-committee issues the Notification directing the application of pre-assessed value of property.

Section 37. The collection of tax on land or a building shall be at the rates as follows:

(1) land or a building used for an agricultural purpose shall be subject to a tax rate not exceeding zero point one five percent of the tax base;

(2) land or a building used for a residential purpose shall be subject to a tax rate not exceeding zero point three percent of the tax base;

(3) land or a building used otherwise than in (1) or (2) shall be subject to a tax rate not exceeding one point two percent of the tax base;

(4) land or a building left empty or unused as otherwise reasonable for its condition shall be subject to a tax rate not exceeding one point two percent of the tax base;

The use for an agricultural purpose under (1) shall be for rice farming, crop farming, plantation, livestock farming, aquatic animal farming and other undertakings in accordance with the rules jointly prescribed in the Notification of the Minister of Finance and the Minister of Interior. In this regard, in preparing such Notification, the opinion of the Minister of Agriculture and Co-operatives shall also be taken into consideration.

The use for a residential purpose under (2) shall be in accordance with the rules jointly prescribed in the Notification of the Minister of Finance and the Minister of Interior.

Land or a building left empty or unused as otherwise reasonable for its condition under (4) shall be in accordance with the rules prescribed in the Ministerial Regulation.

Tax rates for the collection under paragraph one shall be fixed by enactment of a Royal Decree. For this purpose, a single rate may be fixed or several rates may be fixed on a separate basis in accordance with the value of land or buildings, provided that the rates fixed shall not exceed the tax rates prescribed under paragraph one and rates may be fixed on a separate basis in accordance with the type of use or in accordance with conditions for each type of use.

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In the case where any local government organisation intends to collect tax at higher rates than those prescribed by the Royal Decree under paragraph five, it shall have the power to issue local ordinances prescribing tax rates collectible within the area of such local government organisation, provided that they shall not exceed the rates prescribed in paragraph one.

In issuing local ordinances of a local government organisation under paragraph six other than the Bangkok Metropolitan Administration, the local administrator shall, before entering signature for the purpose of the application of local ordinances as provided in the law on the establishment of local government organisations, submit tax rates under the draft local ordinances to the *Changwat* Land and Buildings Tax Committee for prior approval. When the *Changwat* Land and Buildings Tax Committee has approved tax rates under such draft local ordinances, the local administrator may enter signature for the purpose of the application thereof.

In the case where the *Changwat* Land and Buildings Tax Committee does not approve tax rates under such draft local ordinances, it shall furnish its opinion thereon to the local administrator for referring the matter to the local assembly for amending tax rates in accordance with the opinion of the *Changwat* Land and Buildings Tax Committee or for affirming them with votes of not less than two-thirds within thirty days as from the date of receipt of the opinion on the tax rates from the *Changwat* Land and Buildings Tax Committee. If the local assembly fails to complete the amendment or if the local assembly opts for affirmation with votes of less than two-thirds of the total number of existing members of the local assembly, the draft local ordinances shall lapse.

Section 38. In the case where any land or building is under several types of use, the local government organisation shall collect tax in proportion to the use of the land or building, in accordance with the rules and procedures jointly prescribed in the Notification of the Minister of Finance and the Minister of Interior.

Section 39. The local government organisation shall publish pre-assessed value of land and buildings, collectible tax rates and other details necessary for the collection of tax for each year at the office of workplace of the local government organisation before the 1st

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February of that year, in accordance with the rules and procedures prescribed in the Ministerial Regulation.

Section 40. In the case of the land or building in respect of which the natural-person owner uses for an agricultural purpose in the area of any particular local government organisation, it shall be exempt from the value of the tax base of the land or building within the area of such local government organisation in the calculation of tax in total in an amount not exceeding fifty million Baht.

The exemption from the value of the tax base under paragraph one shall be in accordance with the rules and procedures jointly prescribed in the Notification of the Minister of Finance and the Minister of Interior.

Section 41. In the case of the land or building in respect of which the natural-person owner uses for a residential purpose and has his name listed in the household certificate under the law on civic registration on the 1st January of the tax year, it shall be exempt from the value of the tax base in the calculation of tax in an amount not exceeding fifty million Baht.

In the case where a natural person is the owner of the building without owning the land and uses such building for a residential purpose and has his name listed in the household certificate under the law on civic registration on the 1st January of the tax year, such person shall be exempt from the value of the tax base in the calculation of tax in an amount not exceeding ten million Baht.

The Ministry of Finance shall, by Notification, prescribe the rules and procedures for the calculation of the exemption from the value of the tax base under paragraph one and paragraph two.

The provisions of paragraph one or paragraph two shall not apply to the land and building or the building in respect of which the natural-person owner uses for a residential purpose and has his name listed in the household certificate under the law on civic registration on the 1st January of the tax year and is required to remove his name from such household certificate by reason of an official cause of necessity as jointly prescribed in the Notification of the Minister of Finance and the Minister of Interior. In this regard, the land and building or the

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building before the removal of the name from the household certificate under the law on civic registration shall be taken as the land and building or the building to be granted exemption from the value of the tax base in the calculation of tax under paragraph one or paragraph two.

Section 42. In the calculation of tax, the value of the tax base in respect of which the exemption is granted under section 40 or section 41 shall be subtracted from the tax base of the land or building which is the result of the calculation under section 35 and the resultant sum shall be multiplied by the tax rate under section 37 in the proportion provided in section 38. The end result shall be the amount of tax payable.

For the purpose of the calculation of the amount of tax under paragraph one, in the case of several adjoining lots of land owned by the same owner, the total value of all lots of land shall altogether be included in the calculation in order to form a tax base.

Section 43. In the case where the land or building which is subject to tax is the land or building left empty or unused as otherwise reasonable for its condition for a consecutive period of three years, tax shall be collected on the land or building in its fourth year in an additional amount, above the tax rate collectible under section 37 (4), at the rate of zero point three percent, and if it remains in empty use or unused as otherwise reasonable for its condition for a consecutive period, the tax rate shall further be increased by zero point three percent every three years, provided that the aggregate tax rate totally payable shall not exceed three percent.

CHAPTER VI

TAX ASSESSMENT, TAX PAYMENT AND TAX REFUND

Section 44. In each year, a local government organisation shall notify tax assessment. For this purpose, it shall supply a taxpayer under section 9 with a tax assessment form within February.

The notification of tax assessment and the tax assessment form shall be as prescribed in the Notification of the Minister of Interior, which shall at least contain particulars of land or buildings, pre-assessed value of property, tax rates and the amount of tax payable.

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Section 45. In conducting tax assessment, the assessment official shall have the power to demand taxpayers or persons concerned to give statements or furnish documents or any other evidence for examination within a specified period of time. For this purpose, not less than seven days' prior written notice shall be given to such persons.

Section 46. A taxpayer shall pay tax in accordance with the tax assessment form within April of every year.

Section 47. The following persons shall have the duty to pay tax on behalf of the taxpayer:

- (1) the administrator of the estate or heirs in the case of death of the taxpayer;
- (2) the property manager in the case where the taxpayer is the absent person under the Civil and Commercial Code concerning disappearance;
- (3) the legal representative, guardian or curator in the case where the taxpayer is a minor, an incompetent person or a *quasi*-incompetent person, as the case may be;
- (4) the representative of a juristic person in the case where the taxpayer is a juristic person;
- (5) the liquidator in the case where the taxpayer is a juristic person that is dissolved with the liquidation;
- (6) any co-owner in the case where the property on which tax is payable is owned by several persons.

Section 48. In the case where the land and the building thereon are owned by different owners, it shall be deemed that the owner of the land and the owner of the building are the taxpayer for the land or the building owned by them.

Section 49. A taxpayer shall pay tax to the local government organisation in the amount of tax indicated in the assessment notification at the venue as follows:

- (1) the Municipality Office, with respect to the land or building located in the area of the municipality;

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(2) the workplace of the *Tambon* Administrative Organisation, with respect to the land or building located in the area of the *Tambon* Administrative Organisation;

(3) the *Khet* Office in whose area the land or building is located, with respect to the land or building located in the area of the Bangkok Metropolitan Administration;

(4) Pattaya City Hall, with respect to the land or building located in the area of Pattaya City;

(5) the workplace of any other local government organisation provided by law, with respect to the land or building located in the area of such local government organisation.

In the case of necessity, the local administrator may require that any other venue within the area of such local government organisation be used as the venue for tax payment under paragraph one as may be deemed appropriate.

For the purpose of tax payment under paragraph one, it shall be deemed that the date on which the tax collection official enters signature on a receipt is the tax payment date.

Section 50. A local government organisation may entrust a Government agency or State agency to receive tax on its behalf.

For the purpose of tax payment under paragraph one, it shall be deemed that the date on which the official of the entrusted Government agency or State agency enters signature on a receipt is the tax payment date.

Section 51. In the interest of facilitating tax payment, a taxpayer may pay tax by receipt-acknowledgement registered post or by banking service or by any other method. For this purpose, payment by banking service or by any other method shall be as prescribed in the Notification of the Minister of Interior.

In the case of tax payment by receipt-acknowledgement registered post, the taxpayer shall pay tax as required in the assessment notification by enclosing a postal money order, postal bill of exchange, bank cheque or cheque accepted by a bank payable to the local government organisation in whose area the land or building in question is located and it shall

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be deemed that the date on which the postal service agency affixes a registration stamp is the tax payment date.

In the case of tax payment by banking service or any other method, the taxpayer shall pay tax as required in the assessment notification to a bank or by a method as prescribed and it shall be deemed that the date on which the bank receives tax or the date on which tax payment is made by the prescribed method is the tax payment date.

Section 52. In payment of tax under this Act, a taxpayer may request for payment by instalments of an equal amount.

The number of instalments, the minimum amount of tax permissible for instalment payment and the rules and procedures for instalment payment shall be as prescribed in the Ministerial Regulation.

In the case where the taxpayer under paragraph one fails to pay tax within the period of time specified for the instalment payment, the taxpayer shall cease to be entitled to the instalment payment and shall be liable to the payment of extra money at the rate of one percent per month of the amount of tax in arrears. A fraction of a month shall be reckoned as one month,

Section 53. In the case where a local government organisation finds that tax assessment is erroneous or incomplete, the local government organisation shall have the power to review the tax assessment to ensure correctness of tax required to be paid by the taxpayer. In this regard, the provisions of section 44 paragraph two and section 45 shall apply *mutatis mutandis*.

A review of tax assessment under paragraph one shall not be made upon a lapse of three years as from the last day of the period of time for tax payment under this Act.

In the case where additional payment of tax is required, the local government organisation shall notify tax assessment under paragraph one and furnish a tax assessment form to the taxpayer and the taxpayer shall pay additional tax, without being liable to make any penalty payment or pay any extra money, within thirty days as from the date of receipt of the assessment notification.

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In the case where tax has been paid in excess of the amount required to be paid, the local government organisation shall, in writing, notify it to the taxpayer within fifteen days as from the date on which the erroneous tax assessment is found in order for the taxpayer to take a refund of the excessive payment within one year as from the date of receipt of the written notification.

Section 54. Any person who has paid tax without being required to make payment thereof or has paid tax in excess of the amount required to be paid, whether it has been caused by such person's own mistake or by the assessment of a local government organisation, shall be entitled to a money refund.

In taking a refund under paragraph one, an application therefor shall be submitted to the local administrator, in accordance with the form prescribed in the Notification of the Minister of Interior, within three years as from the tax payment date. For this purpose, the applicant shall also furnish documents, evidence or any explanations in support of the application.

The local administrator shall complete the consideration of the application and notify the result of the consideration to the applicant within ninety days as from the date of receipt of the application. In this regard, in the case where the local administrator considers that the applicant is entitled to a refund, the local administrator shall order a refund of the money to the applicant. The order shall be notified to the applicant within fifteen days as from the date thereof.

In the case where the local administrator considers that the local government organisation has conducted tax assessment erroneously, the local administrator shall order payment of interest to the person entitled to a money refund at the rate of one percent, per month or fraction of the month, of the money to be refunded as from the date of submission of the application for the refund up to the date of the refund, provided that no compound interest shall be paid.

If the applicant fails to take a money refund within one year as from the date of receipt of the notification, such money shall vest in the local government organisation.

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CHAPTER VII
TAX REDUCTION AND EXEMPTION

Section 55. Reduction of tax on land or buildings of certain types to be suited to economic or social needs, events, undertakings or conditions of the locality may be made by enactment of a Royal Decree, provided that it shall not exceed ninety percent of the amount of tax required to be paid.

Section 56. In the case where the land or building within the area of any local government organisation has been, by any cause impossible for general prevention, so seriously damaged or destroyed as to be deteriorated, the local administrator with the approval of the *Changwat* Land and Buildings Tax Committee, or the Governor of the Bangkok Metropolitan Administration with the approval of the Minister of Interior, shall have the power to issue a Notification for tax reduction or exemption within the area covered by such incidence in any particular period of time, in accordance with the Rule prescribed and published by the Minister of Interior.

Section 57. In the case where there exists an incidence resulting in the land being damaged or resulting in a building being demolished or destroyed or defective or damaged such that it entails substantial repair, the taxpayer shall have the right to submit to the local administrator an application for the reduction of or exemption from tax which is required to be paid, in accordance with the Rule prescribed and published by the Minister of Interior.

Upon the application for tax reduction or exemption under paragraph one, the local government organisation shall conduct a factual examination. If it is, on the facts, satisfied that there is a reasonable cause for granting the applicant tax reduction or exemption, the local administrator with the approval of the *Changwat* Land and Buildings Tax Committee, or the Governor of the Bangkok Metropolitan Administration with the approval of the Minister of Interior, shall have the power to order tax reduction or exemption, having regard to the proportion of the ensuing damage and the period of time during which no benefit has been derived from such land or building.

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CHAPTER VIII
TAX IN ARREARS

Section 58. Tax which is not paid within the specified time shall be deemed as tax in arrears.

Section 59. Registration of rights and juristic acts for the purpose of transferring the ownership or possessory right in land or a building under this Act shall not be effected when evidence from a local government organisation under section 60 reveals that there is tax in arrears in respect of such land or building, unless it is the case under section 67.

Section 60. Within June of the year, a local government organisation shall notify information on tax in arrears to the Land Office or the Branch Land Office in whose area the land or buildings are located in order that it shall be used as the information for the registration of rights and juristic acts for the purpose of transferring the ownership or a possessory right in land and immovable property, unless the local government organisation and the Land Office or the Branch Land Office otherwise agree on the specified time.

Section 61. For the purpose of accelerating tax in arrears, a local government organisation shall give a taxpayer that has tax in arrears a written warning within May of the year, by which the taxpayer is required to pay tax in arrears together with the penalty payment as well as the extra money as provided in Chapter IX.

Section 62. If a taxpayer fails to pay tax in arrears, the penalty and the extra money within the time specified in the written warning under section 61, the local administrator shall, upon the lapse of ninety days as from the date of receipt of such written warning, have the power to issue a written order for the seizure, attachment and auction sale of the taxpayer's property for the purpose of applying the proceeds to the payment of tax in arrears, the penalty, the extra money and costs incurred in the seizure, attachment and action sale of such property, provided that no seizure, attachment and auction sale of the taxpayer's property shall be carried out in excess of the need for the payment of such tax in arrears, penalty payment, extra money and costs.

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In issuing a written order by the local administrator for the seizure, attachment and auction sale of property under paragraph one, in the case where it is an order of the Mayor of a municipality, President of a *Tambon* Administrative Organisation and the Mayor of Pattaya City, it shall be approved by the *Changwat* Governor.

The procedures under the Civil Procedure Code shall apply *mutatis mutandis* to the seizure, attachment and auction sale of property of the taxpayer under paragraph one.

For the purpose of this section, the seizure, attachment and auction sale of property of a taxpayer shall not include the seizure, attachment and auction sale of property of the person who has the duty to pay tax on behalf of the taxpayer under section 47.

Section 63. For the purpose of conducting the seizure or attachment of property under section 62, the local administrator or officials entrusted by the local administrator shall have the power:

- (1) to demand the taxpayer to give statements;
- (2) to order the taxpayer to furnish accounts, documents or other evidence necessary for the collection of tax in arrears for examination;
- (3) to issue a written order demanding officials to examine, search or seize accounts, documents or other evidence of the taxpayer;
- (4) to enter land or buildings or other places concerned during sunrise and sunset or during working hours of such places and, in this regard, to interrogate persons present at such places to the extent necessary for tax collection.

The activities under (1) or (2) shall be carried out upon giving not less than seven days' notice as from the date of receipt of the written demand or order and the issuance of orders and the conduct of the activities under (3) or (4) shall be in accordance with the Rule prescribed and published by the Minister of Interior.

Section 64. In the case where the taxpayer's property has been seized or attached, if prior to the auction sale the taxpayer makes full payment in settlement of the tax in arrears, penalty payment, extra money and costs incurred in the seizure or attachment of the property, the local administrator shall order revocation of the seizure or attachment of such

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property and notify the revocation thereof to the official, who has conducted the seizure or attachment, within fifteen days as from the date of full payment of the tax in arrears, penalty payment, extra money and costs incurred in the seizure or attachment of the property.

Section 65. No auction sale of property of the taxpayer under section 62 shall be carried out during the period allowed for making an objection or an appeal under section 73 or for instituting an action before the Court under section 82 and as long as the consideration and decision of such objection or appeal is not final.

Section 66. Deduction shall be made from the proceeds obtained from the auction sale under section 62 in settlement of the tax in arrears, penalty payment, extra money and costs incurred in the seizure, attachment and auction sale of the property in question. Any remaining sum shall be returned to the taxpayer.

Section 67. In the case of the auction sale of any land or building in the execution of a judgment, the execution official shall, prior to the auction sale, notify the local government organisation to report particulars of tax in arrears in respect of such land or building to the execution official within thirty days as from the date of receipt of the notification from the execution official and the execution official shall, upon completion of the auction sale, set aside the proceeds obtained from the auction sale in an amount equivalent to the tax in arrears and remit such sum to the local government organisation in settlement of such tax in arrears.

CHAPTER IX

PENALTY PAYMENT AND EXTRA MONEY

Section 68. In the case where a taxpayer has failed to pay tax within the specified time, the taxpayer shall be liable to make penalty payment in an amount of forty percent of the tax in arrears, except that in the case where the taxpayer has paid tax before receiving the written warning under section 61, the taxpayer shall be liable to make penalty payment in an amount of ten percent of the tax in arrears.

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Section 69. In the case where a taxpayer has failed to pay tax within the specified time but has thereafter paid tax within the time specified in the written warning under section 61, the taxpayer shall be liable to make penalty payment in an amount of twenty percent of the tax in arrears.

Section 70. Any taxpayer who has failed to pay tax within the specified time shall be liable to pay extra money in an amount of one percent per month of the tax in arrears. A fraction of a month shall be reckoned as one month. In this regard, penalty payment shall not be included in the calculation of payable extra money.

In the case where the local administrator approves an extension of the time for tax payment and tax has been paid within such extended time, the extra money under paragraph one shall be reduced to zero point five percent per month or fraction of the month.

The extra money under this section shall commence to run as from the expiration of the time for tax payment and up to the date of tax payment, provided that it shall not exceed the amount of tax required to be paid excluding the penalty payment and no compound effect shall be permissible.

Section 71. Penalty payment may be omitted or reduced as prescribed in the Ministerial Regulation.

Section 72. Penalty payment and extra money under this Chapter shall be deemed as tax.

CHAPTER X

OBJECTION TO AND APPEAL AGAINST TAX ASSESSMENT

Section 73. Any taxpayer who, having been notified of the tax assessment under section 44 or section 53 or the tax payment demand under section 61, is of the opinion that the tax assessment or tax payment demand is incorrect shall have the right to make an objection thereto and request the local administrator to consider and review the tax assessment or tax payment demand. In this regard, the application shall be submitted to the

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local administrator, in accordance with the form prescribed in the Notification of the Minister of Interior, within thirty days as from the date of receipt of the notification of the tax assessment or tax payment demand, as the case may be.

The local administrator shall complete the consideration of the taxpayer's application under paragraph one within sixty days as from the date of receipt of such application and notify, in writing, a reasoned order to the taxpayer without delay. In the case where the local administrator fails to complete the consideration of the taxpayer's application within such period of time, it shall be deemed that the local administrator agrees with the taxpayer's application.

In the case where the local administrator, after consideration, agrees with the taxpayer's application, the amount of tax required to be paid shall be notified in writing to the taxpayer and the taxpayer shall take a tax refund within fifteen days as from the date of receipt of such written notification.

In the case where the local administrator, after consideration, does not agree with the taxpayer's application, such taxpayer shall have the right to make an appeal to the Tax Assessment Appeal Committee. In this regard, an appeal shall be submitted to the local administrator within thirty days as from the date of receipt of the written notification and the local administrator shall refer the appeal to the Tax Assessment Appeal Committee within fifteen days as from the date of receipt thereof.

An objection and an appeal shall not have the effect of staying tax payment unless the taxpayer submits an application to the local administrator for a stay of tax payment and the local administrator issues an order for a stay thereof. In such case, the local administrator shall issue an order for a stay of tax payment only in respect of the increment difference from the amount of tax required to be paid in the preceding year and may order placement of security as may be deemed appropriate.

In the case where the local administrator has ordered a stay of tax payment under paragraph five, if it appears thereafter that the taxpayer has committed any act for delaying tax payment or intends to transfer, sell, dispose of or move property in whole or in part with a view to avoiding the seizure or attachment power, the local administrator shall have the power to revoke such order issued for a stay of tax payment.

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Section 74. There shall be a committee called the “*Changwat* Tax Assessment Appeal Committee” consisting of the *Changwat* Governor as Chairperson, the *Changwat* Land Official, Local Treasury Official, *Changwat* Public Works and Town and Country Planning Official, one Local Revenue Official appointed by the *Changwat* Governor and not more than two representatives of local administrators of local government organisations in the *Changwat*, as *ex officio* members, and not more than two qualified persons appointed by Chairperson and *ex officio* members, as members.

Local administrators of local government organisations in the *Changwat* shall jointly consider and elect representatives of local administrators under paragraph one, in accordance with the Rule prescribed and published by the Minister of Interior.

The *Changwat* Governor shall appoint Government officials attached to the *Changwat* Local Administration Office as a secretary and assistant secretaries.

Section 75. There shall be a committee called the “Tax Assessment Appeal Committee for the Bangkok Metropolitan Administration” consisting of the Permanent Secretary for Interior as Chairperson, Director-General of the Department of Lands, Director-General of the Treasury Department, Director-General of the Department of Public Works and Town and Country Planning, Director-General of the Department of Local Administration, Director-General of the Revenue Department, Director of the Fiscal Policy Office and Permanent Secretary for the Bangkok Metropolitan Administration, as *ex officio* members, and not more than two qualified persons appointed by Chairperson and *ex officio* members, as members.

The Governor of the Bangkok Metropolitan Administration shall appoint Government officials attached to the Bangkok Metropolitan Administration as a secretary and assistant secretaries.

Meeting allowances of the Tax Assessment Appeal Committee for the Bangkok Metropolitan Administration shall be disbursed from the budget of the Bangkok Metropolitan Administration.

Section 76. Qualified members under section 74 and section 75 shall hold office for a term of three years.

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At the expiration of the term under paragraph one, if new qualified members are not yet appointed, the qualified members who vacate office at the expiration of such term shall remain in office for the continuance of work until newly appointed qualified members take office.

Qualified members who vacate office at the expiration of the term may be re-appointed but may not serve for more than two consecutive terms.

Section 77. In addition to the vacation of office upon the expiration of the term, a qualified member under section 74 and section 75 vacates office upon:

- (1) death;
- (2) resignation;
- (3) being a bankrupt;
- (4) being an incompetent person or a *quasi*-incompetent person;
- (5) being imprisoned by a final judgment to a term of imprisonment;
- (6) being removed by an order of the Tax Assessment Appeal Committee on the ground of grave neglect of duties or grave misbehaviour.

In the case where a qualified member vacates office before the expiration of the term, the Tax Assessment Appeal Committee shall appoint another person as a replacing qualified member and the person so appointed to fill the vacancy shall be in office for the remaining term of the qualified members already appointed.

Section 78. The provisions of section 17 shall apply *mutatis mutandis* to a meeting of the Tax Assessment Appeal Committee.

Section 79. In the performance of duties, any member of the Tax Assessment Appeal Committee who is interested in any matter shall not participate in the consideration of, the decision upon or the passing of a resolution on such matter.

Section 80. For the purpose of deciding an appeal, the Tax Assessment Appeal Committee shall have the power to demand, in writing, the appellant or persons concerned to

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give statements or furnish documents or any other evidence. For this purpose, such persons shall be given not less than fifteen days as from the date of receipt of the written demand.

In the case where any appellant fails to comply with the written demand under paragraph one without any reasonable justification, the Tax Assessment Appeal Committee may dismiss such appeal.

Section 81. The Tax Assessment Appeal Committee has the power to give an order for a refusal to accept an appeal, a dismissal of an appeal or a revocation or rectification of the assessment by a local government organisation or grant the appellant tax reduction or exemption or tax refund.

The Tax Assessment Appeal Committee shall complete its decision upon an appeal within sixty days as from the date of receipt of the notification of the appeal from the local administrator under section 73 paragraph four and shall notify, in writing, its reasoned decision upon the appeal to the appellant within fifteen days as from the date of completion of its consideration. In this regard, no decision shall be made to the effect of demanding tax payment in excess of the assessed amount of tax unless tax assessment is carried out afresh.

In the case of a cause of necessity, the Tax Assessment Appeal Committee may extend a period of time for its consideration of an appeal, provided that the extension shall not exceed thirty days as from the date of the expiration of the period of time under paragraph two, and shall also notify the appellant, in writing, of the extended period of time together with the date of the expiration thereof.

In the case where the Tax Assessment Appeal Committee fails to complete its decision upon an appeal within the period of time specified under paragraph two or paragraph three, the appellant shall have the right to institute an action before the Court without awaiting the result of the consideration of the Tax Assessment Appeal Committee, provided that an action shall be instituted before the Court within thirty days as from the lapse of such period of time.

In the case where the Tax Assessment Appeal Committee renders a decision directing a refund of money to the appellant, the decision shall be notified to the local

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administrator for issuing a refund order and notifying it to the appellant within fifteen days as from the date of the refund order.

The Tax Assessment Appeal Committee shall order the local administrator to pay interest to the person to whom the refund is to be made at the rate of one percent, per month or fraction of the month, of the money to be refunded, with no compound interest being permissible, as from the date of tax payment up to the date of the decision directing the refund, provided that the amount of the interest shall not exceed the amount of the refunded money.

If the appellant fails to take a money refund within one year as from the date of receipt of the notification, such money shall vest in the local government organisation.

Section 82. The appellant has the right to appeal against a decision of the Tax Assessment Appeal Committee by instituting an action before the Court within thirty days as from the date of receipt of the notification of the appeal.

CHAPTER XI PENALTIES

Section 83. Any person who obstructs the performance of duties of the survey official under section 28 or section 29 or of the local administrator or the official entrusted by the local administrator under section 63 (3) or (4) shall be liable to imprisonment for a term not exceeding six months or to a fine not exceeding ten thousand Baht or to both.

Section 84. Any person who fails to comply with a written demand of the local administrator under section 29 or of the assessment official under section 45 or a written demand or order of the local administrator or the official entrusted by the local administrator under section 63 (1) or (2) shall be liable to a fine not exceeding two thousand Baht.

Section 85. Any person who fails to notify the change in the use of land or a building as provided in section 33 shall be liable to a fine not exceeding ten thousand Baht.

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Section 86. Any person who obstructs or fails to comply with an order of the local administrator under section 62 or destroys, moves, conceals or transfers to another person the property ordered by the local administrator to be seized or attached shall be liable to imprisonment for a term not exceeding one year or to a fine not exceeding twenty thousand Baht or to both.

Section 87. Any person who fails to comply with a written demand of the Tax Assessment Appeal Committee under section 80 shall be liable to a fine not exceeding two thousand Baht.

The provisions of paragraph one shall not apply to the appellant.

Section 88. Any person who gives false statements or adduces false evidence with a view to tax evasion shall be liable to imprisonment for a term not exceeding two years or to a fine not exceeding forty thousand Baht or to both

Section 89. In the case where the offender is a juristic person, if the commission of the offence by such juristic person has resulted from the instruction or an action of a director or a manager or any person responsible for the operation of such juristic person or in the case where such person has the duty to give instructions or take action and refrains from giving instructions or taking action, thereby leading to the commission of the offence by such juristic person, such person shall also be liable to the penalty as provided for such offence.

Section 90. Offences under section 83, section 84, section 85 or section 87 may be settled, by way of payment of a fine, by the local administrator or the official entrusted by the local administrator.

When the offender has made payment of the fine in such amount as required for the settlement within thirty days, the case shall be deemed to have been extinguished in accordance with the provisions of the Criminal Procedure Code.

If the offender does not consent to the settlement or has consented thereto but fails to make payment of the fine within the specified period of time, legal proceedings shall be continued.

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Fines acquired from the settlement under this Act shall vest in the local government organisation in whose area they occur.

TRANSITORY PROVISIONS

Section 91. The provisions of the law on household and land tax, the law on local maintenance tax and the law prescribing average value of land for the assessment of local maintenance tax which are repealed by this Act shall remain in force for the collection of household and land tax and local maintenance tax which is required to be paid or payable or in arrears or required to be refunded before the 1st January 2020.

Section 92. The Department of Lands shall, within sixty days as from the date on which this Act comes into force, furnish land-map information and information on documents indicating titles in land and buildings located in the area of local government organisations to such local government organisations for use in the preparation for tax collection.

In furnishing information to local government organisations under paragraph one, local government organisations shall be granted exemption from fees or costs under the Land Code and the law on condominiums.

Section 93. The provisions of section 67 of this Act shall not apply to auction sale, by the execution official, of land or a building in respect of which the auction sale notification therefor has been made on the day prior to the date on which this Act comes into force.

Section 94. In the first two years of the collection of land and building tax under this Act, tax rates shall be in accordance with the value of the tax base, as follows:

(1) land or a building used for an agricultural purpose:

(a) the value of the tax base not exceeding seventy-five million Baht shall be subject to the tax rate of zero point zero one percent;

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(b) the value of the tax base exceeding seventy-five million Baht but not exceeding one hundred million Baht shall be subject to the tax rate of zero point zero three percent;

(c) the value of the tax base exceeding one hundred million Baht but not exceeding five hundred million Baht shall be subject to the tax rate of zero point zero five percent;

(d) the value of the tax base exceeding five hundred million Baht but not exceeding one thousand million Baht shall be subject to the tax rate of zero point zero seven percent;

(e) the value of the tax base exceeding one thousand million Baht upwards shall be subject to the tax rate of zero point one percent;

(2) land and a building thereon in respect of which the natural-person owner uses for a residential purpose and has his name listed in the household certificate under the law on civic registration;

(a) the value of the tax base not exceeding twenty-five million Baht shall be subject to the tax rate of zero point zero three percent;

(b) the value of the tax base exceeding twenty-five million Baht but not exceeding fifty million Baht shall be subject to the tax rate of zero point zero five percent;

(c) the value of the tax base exceeding fifty million Baht upwards shall be subject to the tax rate of zero point one percent;

(3) a building in respect of which the natural-person owner uses for a residential purpose and has his name listed in the household certificate under the law on civic registration;

(a) the value of the tax base not exceeding forty million Baht shall be subject to the tax rate of zero point zero two percent;

(b) the value of the tax base exceeding forty million Baht but not exceeding sixty-five million Baht shall be subject to the tax rate of zero point zero three percent;

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(c) the value of the tax base exceeding sixty-five million Baht but not exceeding ninety million Baht shall be subject to the tax rate of zero point zero five percent;

(d) the value of the tax base exceeding ninety million Baht upwards shall be subject to the tax rate of zero point one percent;

(4) land or a building used for a residential purpose in any case other than the case of the use for a residential purpose under (2) and (3):

(a) the value of the tax base not exceeding fifty million Baht shall be subject to the tax rate of zero point zero two percent;

(b) the value of the tax base exceeding fifty million Baht but not exceeding seventy-five million Baht shall be subject to the tax rate of zero point zero three percent;

(c) the value of the tax base exceeding seventy-five million Baht but not exceeding one hundred million Baht shall be subject to the tax rate of zero point zero five percent;

(d) the value of the tax base exceeding one hundred million Baht upwards shall be subject to the tax rate of zero point one percent;

(5) land or a building used for any purpose other than for agricultural and residential purposes:

(a) the value of the tax base not exceeding fifty million Baht shall be subject to the tax rate of zero point three percent;

(b) the value of the tax base exceeding fifty million Baht but not exceeding two hundred million Baht shall be subject to the tax rate of zero point four percent;

(c) the value of the tax base exceeding two hundred million Baht but not exceeding one thousand million Baht shall be subject to the tax rate of zero point five percent;

(d) the value of the tax base exceeding one thousand million Baht but not exceeding five thousand million Baht shall be subject to the tax rate of zero point six percent;

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(e) the value of the tax base exceeding five thousand million Baht upwards shall be subject to the tax rate of zero point seven percent;

(6) land or a building left empty or unused as otherwise reasonable for its condition:

(a) the value of the tax base not exceeding fifty million Baht shall be subject to the tax rate of zero point three percent;

(b) the value of the tax base exceeding fifty million Baht but not exceeding two hundred million Baht shall be subject to the tax rate of zero point four percent;

(c) the value of the tax base exceeding two hundred million Baht but not exceeding one thousand million Baht shall be subject to the tax rate of zero point five percent;

(d) the value of the tax base exceeding one thousand million Baht but not exceeding five thousand million Baht shall be subject to the tax rate of zero point six percent;

(e) the value of the tax base exceeding five thousand million Baht upwards shall be subject to the tax rate of zero point seven percent.

Section 95. In the first two years of the calculation of tax under this Act, the value of the tax base for which exemption is granted under section 40 or section 41 shall be subtracted from the value of the tax base of land or a building obtained from the calculation under section 35 and the resultant sum shall be multiplied by the tax rate under section 94 in the proportion provided in section 38. The end result shall be the amount of tax payable.

For the purpose of the calculation of the amount of tax under paragraph one, in the case of several adjoining lots of land owned by the same owner, the total value of all lots of land shall altogether be included in the calculation in order to form a tax base.

Section 96. For the purpose of mitigating tax payment, in the first three years of the calculation of land and buildings tax under this Act, exemption from tax collection shall be granted to an owner of land or a building who is a natural person and uses the same for an agricultural purpose.

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Section 97. For the purpose of mitigating tax payment, in the first three years of the calculation of land and buildings tax under this Act, in the case where the amount of the taxpayer's assessed tax is higher than the amount of the household and land tax or the local maintenance tax which is required to be paid or payable in the year before the collection of land and buildings tax under this Act comes into force, the taxpayer shall pay tax in the amount which is required to be paid or payable in the preceding year. The residual amount of tax shall be paid by the taxpayer as follows:

- (1) in the first year: twenty-five percent of the residual amount of tax;
- (2) in the second year: fifty percent of the residual amount of tax;
- (3) in the third year: seventy-five percent of the residual amount of tax.

Section 98. The enactment of Ministerial Regulations, Rules and Notifications under this Act shall be completed within one hundred twenty days as from the date on which this Act comes into force. If their completion cannot be achieved, the Minister shall report the reasons therefor to the Council of Ministers for information.

Countersigned by:

General Prayut Chan-o-cha
Prime Minister

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