

Current Excise Tax Rate (As of January 2017)

Categories	Items	Ceiling Rate		Effective Rate (Applied Both Rate)	
		Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)	Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)
Part 1 Oil and Petroleum Products					
01.01	Benzene and Similar Oil				
	(1) Unleaded Benzene and Similar Oil	50	20 baht/litre	0	6.50 baht/litre
	(2) Benzene and Similar Oil other than (1)	50	20 baht/litre	0	6.50 baht/litre
	(3) Gasohol with ethanol content not less than 10%	50	20 baht/litre	0	5.85 baht/litre
	(4) Gasohol with ethanol content not less than 20%	50	20 baht/litre	0	5.20 baht/litre
	(5) Gasohol with ethanol content not less than 85%	50	20 baht/litre	0	0.975 baht/litre
01.02	Naphtha, reformat, Pyrolysis Gasoline and similar liquid	50	20 baht/litre	0	7 baht/litre
01.03	Kerosene and Oil that can be lighted in Similar Manner	50	20 baht/litre	0	4.726 baht/litre
01.04	Jet Fuel				
	(1) Used directly for outbound jet aircraft as per regulations, procedures and conditions specified by the Director General	50	20 baht/litre	0	0 baht/litre
	(2) Other than (1)	50	20 baht/litre	0	4.726 baht/litre
01.05	Diesel and Similar Oil				
	(1) Diesel with sulphuric content exceeding 0.005 percent by weight	50	20 baht/litre	0	5.85 baht/litre
	(2) Diesel with sulphuric content not exceeding 0.005 percent by weight	50	20 baht/litre	0	5.85 baht/litre
	(3) Diesel to be sold in contiguous zone of the Kingdom as per regulations, procedures and conditions specified by Director General	50	20 baht/litre	0	0 baht/litre

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	(4) Diesel to be sold in contiguous zone of the Kingdom for fishing vessels under the Thai Vessel Act B.E. 2481 (1938) and the remaining fuel for normal use of such vessels while traveling into the Kingdom	50	20 baht/litre	0	0 baht/litre
	(5) Diesel with Methyl ester bio-diesel of fatty acid not less than 4 percent as per criteria and conditions specified by the Director General	50	20 baht/litre	0	5.85 baht/litre
	(6) Diesel used in ships travelling in the joint development area between Thailand and Malaysia as per criteria and conditions specified by the Director General	50	20 baht/litre	0	0 baht/litre
01.06	Natural Liquid Gas (N.G.L.) and Similar Liquid Gas				
	(1) N.G.L. and similar products	50	20 baht/litre	0	5.85 baht/litre
	(2) N.G.L. and similar products to be used in refining process of refinery	50	20 baht/litre	0	0 baht/litre
01.07	Liquefied Petroleum Gas (L.P.G.), Liquid Propane Gas and Similar Gas				
	(1) L.P.G. and Similar Gas	50	20 baht/kg.	0	2.17 baht/kg.
	(2) Liquid Propane and similar Gas	50	20 baht/kg.	0	2.17 baht/kg.
	(3) L.P.G., Liquid Propane Gas and Similar Gas used in electricity generating and being sold entirely to the Electricity Generating Authority of Thailand as per criteria, procedures and conditions specified by the Director General	50	20 baht/kg.	0	0 baht/kg.
01.08	Liquid methane gas, liquid ethane gas, liquid butane gas, isomer of butane in liquid form and and similar gas or liquid				
	(1) Liquid methane, liquid ethane, isomer of liquid ethane and similar gases or liquids	50	20 baht/kg.	0	0 baht/kg.
	(2) Liquid ethane	50	20 baht/kg.	0	2.17 baht/kg.

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01.09	Liquid ethylene, liquid propylene, liquid butylene, isomer of butylene in liquid form, liquid butadiene and similar liquid				
	(1) Liquid ethylene, liquid propylene, liquid butylene, isomer of butylene in liquid form, liquid butadiene and similar liquid	50	20 baht/kg.	0	2.17 baht/kg.
	(2) Liquid ethylene and similar liquids with purity exceeding 95%	50	20 baht/kg.	0	0 baht/kg.
	(3) Liquid propylene, liquid butylene, isomer of butylene in liquid form, liquid butadiene and similar liquids with purity exceeding 90%	50	20 baht/kg.	0	0 baht/kg.
1.10	Methane gas, ethane gas, propane gas, butane gas, isomer of butane in gas form and similar gas				
	(1) Ethane Gas	50	20 baht/kg.	0	2.17 baht/kg.
	(2) Propane Gas	50	20 baht/kg.	0	2.17 baht/kg.
	(3) Methane gas, butane gas, isomer of butane in gas form, and similar gases	50	20 baht/kg.	0	0 baht/kg.
1.11	Ethylene, propylene, butylene, isomer of butylene, butadiene in gas form, and similar gas	50	20 baht/kg.	0	0 baht/kg.
1.12	Furnace oil and similar oil	50	20 baht/litre or kg.	0	0.64 baht/litre or kg.
1.13	Bitumen mixture product used as fuel				
	(1) Bitumen mixture product used as fuel	50	20 baht/litre or kg.	0	0.64 baht/litre or kg.
	(2) Bitumen mixture product used as fuel used in electricity generating and being sold entirely to the Electricity Generating Authority of Thailand as per criteria, procedures and conditions specified by the Director General	50	20 baht/litre or kg.	0	0.053 baht/litre or kg.

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		Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)	Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)
1.14	Hydrocarbon solvent with the properties prescribed by the Director General				
	(1) Hydrocarbon solvent	50	20 baht/litre or kg.	0	6.50 baht/litre or kg.
	(2) Hydrocarbon solvent used in industry as per criteria, procedures and conditions specified by Director General	50	20 baht/litre or kg.	0	0.053 baht/litre or kg.
1.9	Others as prescribed by the Ministerial Regulation				
	(1) Lubricant and similar oil as per criteria, procedures and conditions specified by Director General	50	20 baht/litre or kg.	0	5 baht/ litre or kg.
	(a) Lubricant and similar oils	50	20 baht/litre or kg.	0	5 baht/ litre or kg.
	(b) solid or semisolid lubricant and similar product	50	20 baht/litre or kg.	0	5 baht/ litre or kg.
	(c) Lubricant and similar oil made from recycled lubricant and similar oil as per criteria, procedures and conditions specified by Director General	50	20 baht/litre or kg.	0	0 baht/kg.
	(d) Lubricant and similar oils for processing in other products as per criteria, procedures and conditions specified by Director General	50	20 baht/litre or kg.	0	0 baht/kg.
	(1) Oil and oil products manufactured by entrepreneurs and used within the manufacturing process of such industry as per criteria, procedures and conditions specified by Director General	50	20 baht/litre	0	0 baht/kg.
01.01-1.14 and 1.9	(2) Oil and oil products used as materials or parts of production within oil and oil product plant as per criteria, procedures and conditions specified by Director General	50	20 baht/litre	0	0 baht/kg.

Categories	Items	Ceiling Rate		Effective Rate (Applied Both Rate)	
		Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)	Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)
Part 2 Beverages (See Attached)					
02.01	Artificial mineral water, soda and soft drink without sugar or other sweetening agents and without additives	30	20 per litre	See Attached	
02.02	Mineral water and soft drink containing sugar or sweetening agents or additives and other beverages but not including fruit or vegetable juice under 02.03	30	20 per litre		
02.03	Non-fermented and non-alcoholic fruit juice and vegetable juice, regardless of whether sugar or other sweetening agent is added or not	30	20 per litre		
02.04	Concentrated leavening used with a machine to manufacture instant beverage to be sold to consumers at retail site	30	20 per litre		
Part 3 Electronic Appliances					
03.01	Electronic lamp and chandelier for mounted on ceilings or walls but not including those for providing light outdoor or public road	30	-	0	-
Part 4 Batteries					
04.01	Battery				
	(1) Battery	30	-	8	-
	(2) Battery to be used as raw materials or used as part of other products locally produced for exports according to the criteria and conditions set by the Director General	30	-	0	-
Part 5 Glasses and Glassware					
05.01	Lead crystal glass and other crystal glass	30	-	0	-

Categories	Items	Ceiling Rate		Effective Rate (Applied Both Rate)	
		Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)	Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)
Part 6 Automobiles (See Attached)					
06.01	Passenger car	80	-	See Attached	
06.02	Transport Car with seats for not exceeding 10 people	80	-		
06.03	Pick-up truck designed to have the total weight including payload of not exceeding 4,000 kilograms	40	-		
Part 7 Motorcycles					
07.01	Motorcycles				
	(1) With cylinder displacement not exceeding 150 c.c.	30	-	2.5	-
	(2) With cylinder displacement exceeding 150 c.c. but not exceeding 500 c.c.	30	-	4	-
	(3) With cylinder displacement exceeding 500 c.c. but not exceeding 1,000 c.c.	30	-	8	-
	(4) With cylinder displacement exceeding 1,000 c.c.	30	-	17	-
	(5) Prototypes used by qualified research and development and performance test as per criteria, procedures and conditions specified by Director General	30	-	0	-
	(6) Other than (1) to (5)	30	-	0	-
Part 8 Boats					
08.01	Yacht and water vehicle used for recreational activities	50	-	0	-
Part 9 Perfumery and Cosmetics					
09.01	Perfume, perfume oil and essential oil				
	(1) Perfume and perfume oil excluding (3)	20	-	8	-
	(2) Essential oil	20	-	0	-
	(3) Perfume and perfume oil which are local products produced within the Kingdom	20	-	0	-
Part 10 Carpets and Other Floor Covering Textiles					
10.01	Carpets and other floor covering textiles	30	-	0	-

Categories	Items	Ceiling Rate		Effective Rate (Applied Both Rate)	
		Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)	Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)
Part 11 Marbles and Granite Products					
11.01	Marble and granite	30	-	0	-
Part 12 Ozone Depleting Substances					
12.01	Halogenated hydrocarbon derivatives type of depleting substances	30	-	30	-
Part 13 Liquor (See Attached)					
Part 14 Tobacco (See Attached)					
Part 15 Playing Card					
15.01	Playing Card				
	(1) Playing cards	60	500 baht/ one hundred cards	0	30/ one hundred cards
	(2) Other playing cards	60	500 baht/ one hundred cards	0	2/ one hundred cards
Part 16 Other Products					
16.9	Other products excluding part 1 to part 15 as prescribed by the Royal Decree	60	1,000 baht per unit, net weight, net volume	-	-
Part 17 Entertainment or Recreation Business					
17.01	Nightclub, discotheque, pub, bar, cocktail lounge including places that provide food and alcoholic beverages and arrange music shows for entertainment and close after 24:00 a.m.				
	(1) Incomes of business providing food and drink with music or audio equipment or other performance for entertaining purpose in nightclub, discotheque, pub, bar, cocktail lounge	30	3,000 baht/ square meter	10	0 baht/ square meter

Categories	Items	Ceiling Rate		Effective Rate (Applied Both Rate)	
		Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)	Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)
	(2) Incomes of business providing food and drink with live music or other performance for entertaining purpose as per criteria, procedures and conditions specified by Director General	30	3,000 baht/ square meter	10	0 baht/ square meter
	(3) Other incomes	30	3,000 baht/ square meter	0	0 baht/ square meter
17.02	Bathing, Sauna and Massage Facility				
	(1) Incomes from Bathing, Sauna and Massage Facility				
	(a) Incomes from providing bathing, sauna and massage facility with service provider	30	1,000 per time	10	0 baht per time
	(b) Incomes from providing bathing, sauna and massage facility in educational institute or temple or religious place	30	1,000 per time	0	0 baht per time
	(c) Incomes from providing bathing, sauna and massage facility in hospital or clinic according to Clinical Laws	30	1,000 per time	0	0 baht per time
	(d) Incomes from providing bathing, sauna and massage facility with service providing beauty salon and health care center as per criteria, procedures and conditions specified by Director General	30	1,000 per time	0	0 baht per time
Part 18 Gambling Business					
18.01	Horse Racing Track				
	(1) Admission fee	30	-	20	-
	(2) Incomes from gambling after deduction of prize money for winners from such gambling	30	-	20	-
	(3) Other incomes	30	-	0	-
18.02	Lottery				
	(1) Incomes from lottery issuance	30	-	0	-

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		Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)	Ad Valorem (% of Suggested Retail Price excluding VAT)	Specific (Unit)
Part 19 Environmental Impact Business					
19.01	Golf Course				
	(1) Membership fee	50	-	10	-
	(2) Course usage fee	50	-	10	-
	(3) Other incomes	50	-	0	-
Part 20 Business under Permission or Concession of the State					
20.01	Telecommunication business	30	-	0	-
Part 21 Other Services					
21.01	Other services excluding Part 17 to Part 20 as prescribed by the Royal Decree	30	-	-	-

Effective Excise Tax Rate of Part 2 Beverages (As of January 2017)

Items	Ad Valorem + Unit Tax					
	Ad valorem (Suggested Retail Price)	Unit Tax Based on Sugar Contained				
		Sugar Content	16 Sept 2017 to 30 Sept 2019	1 Oct 2019 to 30 Sept 2021	1 Oct.2021 to 30 Sept 2023	1 Oct 2023 onwards
%	gram/100 ml	Baht/Litre	Baht/Litre	Baht/Litre	Baht/Litre	
Soda	14	-	-	-	-	
Carbonated Soft Drinks, Sport Drinks, Energy Drinks	14	Not Over 6	0	0	0	
		More than 6 Less than 8	0.10	0.10	0.30	1
		More than 8 Less than 10	0.30	0.30	1	3
Juice: General	10					
Juice: Exempted as per criteria, procedures and conditions specified by Director General	Exempted	More than 10 Less than 14	0.50	1	3	5
Beverage Vending Machine	14	More than 14 Less than 18	1	3	5	5
		Over 18	1	5	5	5
Instant Drink Power and Concentrate with Sugar Contained	-					

Effective Excise Tax Rate of Part 6 Automobiles (As of January 2017)

	(Percentage tax Valorem on Suggested Retail Price)					
Categories of Passenger Vehicle	Engine Capacity Not Exceeding 3,000 CC				Engine Capacity Exceeding 3,000 CC	
	Tax Structure calculating from carbon emission					
	≤ 100 g/km	$> 100 -150$ g/km	$> 150 -200$ g/km	> 200 g/km		
Passenger Vehicles	25	25	30	35	40	
E10/E20	25	25	30	35	40	
E85 / NGV	20	20	25	30	40	
Hybrid	8	16	21	26	40	
ECO car	≤ 100 g/km (E85 Vehicle)	≤ 100 g/km (Non-E85 Vehicle)	$> 100 -120$ g/km			
	10	12	14			
Electric Vehicles	8					
Fuel Cell	8					
Tricycle Vehicles	4					
	Engine Capacity Not Exceeding 3,250 CC					Engine Capacity Exceeding 3,250 CC
Double Cab	≤ 175 g/km	$> 175 -200$ g/km	> 200 g/km			
	8	10	13			
PPV	18	20	25		40	
Categories of Pick Up Truck	Engine Capacity Not Exceeding 3,250 CC				Engine Capacity Exceeding 3,250 CC	
	≤ 200 g/km		> 200 g/km			
Pick Up	2.5		4		40	
Space Cab	4		6		40	

Effective Excise Tax Rate of Part 13 Liquor (As of January 2017)

Items	Current Tax System (1 + 2)		
	Conditions	Ad Valorem (1)	Specific
		Suggested Retail Price (ex VAT)	THB/Litre/100 degree (2)
<u>Fermented Liquor</u>			
Beer	Effective Tax Rate	22	430
Wine and Sparking Wine from Grape	SRP ≤ 1,000 THB	0	1,500
	SRP > 1,000 THB	10	
Local Fermented Liquor	Fruit Wine		
	(1) Less than 7 degree with size not exceeding 330 ml	10	150
	(2) Other than (1)		
	(2.1) SRP ≤ 1,000 THB	0	900
	(2.2) SRP > 1,000 THB	10	900
Other Fermented Liquor	Effective Tax Rate	10	150
<u>Distilled Liquor</u>			
White Spirit	Effective Tax Rate	2	155
Other Distilled Liquor	Effective Tax Rate	20	255

Effective Excise Tax Rate of Part 14 Tobacco (As of January 2017)

Items	Effective Rate (Ad Valorem + Specific)	
	Ad Valorem (Suggested Retail Price) (%)	Specific (Unit)
1. Shredded Tobacco	10	0.005 baht/gram
2. Tobacco		
(2.1) Cigarettes	*SRP ≤ 60 THB	1.2 baht/gram
	20	
	*SRP > 60 THB	1.2 baht/gram
	40	
	**40	
(2.2) Cigars	10	1.2 baht/gram
(2.3) Other rolled tobacco	0	0.5 baht/gram
(2.4) Blended Shredded Tobacco	10	1.2 baht/gram
(2.5) Chewing Tobacco	0	0.1 baht/gram

* This rate will be applied from 16 September 2017 to 30 September 2019

** This rate will be applied 1 October 2019 onwards