



# Revenue Department News

**News No.** : 14/2015  
**Date** : 27<sup>th</sup> March 2015  
**Subject** : The Revenue Department and the Economic Crime Suppression Division,  
Royal Thai Police smashed 2 false VAT invoice gangs

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Today (27<sup>th</sup> March 2015) Mr. Prasong Poontaneat, Director – General of the Revenue Department and the Economic Crime Suppression Division, Royal Thai Police held a press conference for smashing 2 false VAT invoice gangs on 26<sup>th</sup> March 2015. Both were not however related to each other. The exhibit composed of VAT invoices and related documents was found after issuing a lot of false VAT invoices without real transactions and then, circulating in business which deemed to be illegal. The Revenue Department, together with the Economic Crime Suppression Division, Royal Thai Police will continuously extend their investigation from the data in order to capture accomplices and to cover links between their buyers because this sort of crime impacts the security of Thai economy.

The above-mentioned offence can be considered into 2 cases

1. By virtue of Section 90/4(3) of the Revenue code, any one issuing tax invoice without authorization shall be sentenced from 3 months up to 7 years and fined 2,000 up to 200,000 baht and shall be liable to fine twice the amount of tax on such tax invoice under Section 89(6) as well as surcharge on 1.5 percent of payable or remittable tax excluding fine per month or fraction thereof under Section 89/1;

2. By virtue of Section 90/4(7) of the Revenue code, any one using false tax invoice or illegally issued tax invoice for tax credit shall be sentenced from 3 months up to 7 years and fined 2,000 up to 200,000 baht and shall be liable to tax twice the amount of tax on such invoice for using false tax invoice in tax calculation partly or wholly under Section 89(7) as well as surcharge on 1.5 percent of payable or remittable tax excluding fine per month or fraction thereof under Section 89/1.

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Wuttipong/Translator  
Kiraphat/Editor