

For translation purpose only
Official language is Thai language

ROYAL DECREE

Issued under the Revenue Code

Governing Designation of Tax-exempt Businesses that

May Opt to Pay Value Added Tax (No. 241)

B.E. 2534 (1991)

BHUMIBOL ADULYADEJ, REX.

Given on the 25th Day of December B.E. 2534 (1991);

Being the 46th Year of the Present Reign.

His Majesty King Bhumibol Adulyadej is graciously pleased to proclaim that:

Whereas it is deemed proper to designate tax-exempt businesses that may opt to pay value added tax:

By virtue of Section 175 of the Constitution of Kingdom of Thailand and Section 81/3(3) of the Revenue Code as amended by the Revenue Code Amendment Act (No. 30), B.E. 2534 (1991), the King's Most Excellent Majesty hereby enacts a Royal Decree as follows:

Section 1 This Royal Decree is called "Royal Decree Issued under the Revenue Code Governing Designation of Tax-exempt Business that May Opt to Pay Value Added Tax (No. 241) B.E. 2534 (1991)".

Section 2 This Royal Decree shall come into force as from the day following the date of its publication in the Government Gazette.

Section 3 The following value added tax-exempt businesses shall be the businesses which the supplier is entitled to notify the Director-General for registration and payment of value added tax:

(1) Provision of domestic transport by aeroplanes.

(2) Export by suppliers in an export processing zone under the law governing industrial estate of Thailand.

(Amended by the Royal Decree (No. 252), B.E. 2535 (1992) which has come into force as from 1 January B.E. 2535 (1992))

(3) Provision of the service of transporting fuel oils through pipes in Thailand.
(Amended by the Royal Decree (No. 268), B.E. 2536 (1993) which has come into force as from 9 December B.E. 2536 (1993))

(4) Provision of domestic transport for transport services by ship. Such transportation by ship includes transportation by sea, and between sea and rivers in Thailand.
(Amended by the Royal Decree (No. 521), B.E. 2554 (2011) which has come into force as from 27 May B.E. 2554 (2011))

Section 4 The Minister of Finance shall have charge and control of the execution of this Royal Decree.

Countersigned by:
Police General Pao Sarasin
Deputy Prime Minister

Remarks :- The reason for the promulgation of this Royal Decree is that it is deemed proper to designate that an entrepreneur, who provides domestic transport by aeroplanes, is entitled to notify the Director-General for registration for value added tax. In order to alleviate tax burden for such business, it is necessary to enact this Royal Decree.

*(Government Gazette, Decree Issue, Volume 108, Part 229,
dated 26 December B.E. 2534 (1991))*