



# Revenue Department News

**News No.** : 24/2016  
**Date** : 12<sup>th</sup> September 2016  
**Subject** : The Revenue Department cracks down on entrepreneurs involving in the sales of fake tax invoices

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Today (12<sup>th</sup> September 2016) Mr. Prasong Poontaneat, Director-General of the Revenue Department, announced the arrest of sellers of fake tax invoices. From the investigation, it has appeared that a number of entrepreneurs have been operating the front business of construction material trading and issued tax invoices despite the fact that no sales or services actually take place. This is considered as an illegal issuance of tax invoice for others. Their wrong doing behavior cause tremendous loss to the country's economy and the raid was conducted on 8<sup>th</sup> September 2016. The investigation has found that many collaborators both within and outside Bangkok have submitted VAT form (form PP 30) with false information by exaggerating the amount of sales of over 1 billion baht. The real extent of damage is under the process of investigation through the Revenue Department database. The Revenue Department is working hard on this issue to ensure that buyers and sellers of fake tax invoice from this particular group will be brought to justice.

Issuers and users of fake tax invoices are liable to penalty and fine as follows:

1. An issuer of fake tax invoices shall be liable to criminal penalties following section 90/4(3) of the Revenue Code under which 3 months to 7 years prison term and 2,000 to 200,000 baht fine are stipulated. In addition, he shall be liable to a civil fine at 2 times of the amount of VAT unpaid and a surcharge on the unpaid amount under sections 89(6) and 89/1 of the Revenue Code respectively.

2. A user of fake tax invoices shall be liable to criminal penalties following section 90/4(7) of the Revenue Code under which 3 months to 7 years prison term and 2,000 to 200,000 baht fine are stipulated. In addition, he shall be liable to a civil fine at 2 times of the amount of VAT unpaid and a surcharge on the unpaid amount under sections 89(7) and 89/1 of the Revenue Code respectively.

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