

Emergency Decree
On Departure Levy,
B.E. 2526

BHUMIBOL ADULYADEJ, REX;
Given on the 25th Day of November B.E. 2526
Being the 38th Year of the Present Reign.

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

Whereas it is expedient to have the law on departure levy;

By virtue of section 157 of the Constitution of the Kingdom of Thailand,
an Emergency Decree is hereby enacted, as follows:

Section 1. This Emergency Decree is called “Emergency Decree on Departure Levy, B.E. 2526”.

Section 2. This Emergency Decree shall come into force after the expiration of thirty days from the date of its publication in the Government Gazette.

Section 3. In this Emergency Decree:

“Levy” means the Departure Levy.

“Traveler” means Thai nationals or foreigners, permitted to reside in Thailand, departing from Thailand.

“Official” means a person appointed by Minister to perform an act under this Emergency Decree.

“Director-General” means the Director-General of the Revenue Department including a person appointed by the Director-General of the Revenue Department.

“Minister” means the Minister who has charge and control of the execution of this Emergency Decree.

Section 4. Levy prescribed in this Emergency Decree shall be within authority and control of the Revenue Department.

The Minister may proclaim in the Government Gazette authorizing any other Government body or any other person to collect Levy for the Revenue Department.

Section 5. In the case where there is to believe that there is Levy evasion, the Director-General shall have authority to enter or issue an instruction in writing for an Official to enter into any places or vehicles in order to search, seizure, or attach books of account, documents or other evidence related or believed to be related to Levy evasion,

throughout Thailand. The Director-General or the Official shall have authority to instruct any person to stay in a place or a vehicle as necessary.

Exercising the authority under the first paragraph shall be done during the sunrise and sunset or during office hours of the person. In case of search, seizure, or attach cannot be done during the aforementioned time, such conduct may be continued. In case of emergency, the Director-General may instruct to search, seizure, or attach at any time.

Section 6. A summons, a notification to pay Levy, or any other letter issued to any person for performing an act in accordance with this Emergency Decree shall be sent by registered mail or delivered by an Official at a place of domicile or residence or at an office of such person during the sunrise and sunset or during office hours of such person. If a recipient cannot be found at such place, it shall be delivered to any person sui juris who resides or works in such house or office.

In case where it cannot be delivered under the first paragraph, the summons, notification, or letter shall be posted at a prominent place of his residence, office, or house or be published a brief description of such document in a newspaper.

If the procedure mentioned in the second paragraph had been followed and seven days were passed, it shall be deemed to be received.

Section 7. The Director-General shall have authority to prescribe a return or any other form, as necessary, for the purpose of collection and payment of Levy.

Section 8. A Traveler shall pay Levy every time departing Thailand at the rate stipulated by a Ministerial Regulation, but not exceeding 5,000 Baht per departure.

In respect to paying Levy under the first paragraph, the Traveler shall pay Levy before departing Thailand in accordance with rules and methods determined by the Director-General publishing in the Government Gazette.

Section 9. These types of Traveler shall be exempted from the Levy:

- (1) A person who has duties relating to transportation, does not pay transporting fee, and must depart Thailand on such duties;
- (2) A person who departs Thailand with Border Pass;
- (3) A person prescribed in a Ministerial Regulation.

Section 10. In case a person had paid Levy but did not depart Thailand, such person is entitled to file a request for Levy refund to the Director-General within 180 days from the date of Levy paid.

Section 11. Immigration Official under law of immigration shall not allow any person to depart Thailand, unless that person shows evidence of Levy payment or evidence of being exempted person under Section 9.

Section 12. The Official have authority to collect Levy, penalty, and surcharge in accordance with this Emergency Decree, in case a person did not pay Levy under Section 8.

Section 13. For the purpose of exercising the authority under Section 12, the Official shall have authority to

- (1) Issue a summons to a person, who is liable to Levy, or a witness for questioning;
- (2) Issue an instruction to a person, who is liable to Levy, or a witness to answer a question in writing or to deliver any relevant documents for examination.

Provided that a period of at least 7 days from the date of receiving the summons or the instruction shall be given to the recipient for compliance.

Section 14. Once the authority under Section 13 was exercised and there is Levy which shall be collected, the Official shall collect Levy, penalty, and surcharge by notifying, in writing, a person, who is liable to levy, to pay the amount within 30 days from the date of receiving the notification. If the amount notified not being paid by the time limit prescribed in the notification, such amount shall be deemed as Levy arrears and shall apply provisions of Revenue Code on the procedures of tax arrears collection.

Section 15. A person who is liable to Levy may appeal the Levy collection under Section 14 to the Director-General, unless the person did not comply with a summons or an instruction under Section 13.

For the appeal under the first paragraph, the provisions of the Revenue Code on appeals shall apply.

Section 16. The collection of Levy, penalty, and surcharge under Section 14 is subject to time limit of 5 years from the date of the Traveler not paying Levy under Section 8.

Section 17. In case a Traveler not paying Levy under Section 8 or a person proclaimed by the Minister under Section 4 not remit Levy in accordance with rules and methods prescribed by the Director-General:

- (1) Such person shall be subject to penalty at the double amount of Levy payable;
- (2) such person shall be subject to surcharge of 1.5 per cent per month or part of a month of an amount of Levy payable or remittable excluding the penalty under (1).

The calculation of surcharge under (2) shall begin from the day after the day of Levy payable or the day of the Levy remittable under Section 8. The surcharge shall not exceed the amount of Levy payable or remittable.

Section 18. Penalty may be waived or reduced in accordance with a regulation prescribed by the Director-General with an approval from the Minister. Such regulation shall be published in the Government Gazette.

Section 19. A person, who notifies false statement or gives false statement or gives answers with false statement or shows false evidence or acts in similar nature to evade or attempting to evade Levy, shall be subject to imprisonment for a term not exceeding 3 months, or fine of not exceeding 6,000 Baht, or both.

Section 20. A person; who is

(1) not accommodating, obstructing, or not complying with an instruction of the Director-General or an Official in accordance with Section 5;

(2) not paying Levy under Section 8 or, in case of other person proclaimed by the Minister under Section 4, not complying with rules and methods prescribed by the Director-General under Section 17;

(3) not complying a summons or an instruction of the Official or not giving an answer to the Official under Section 13,

shall be subject to imprisonment for a term not exceeding 3 months or fine of not exceeding 6,000 Baht, or both.

Section 21. Regarding the offences under the Emergency Decree, if the Director-General considers that an offender shall not be imprisoned or prosecuted, the Director-General have authority to impose fine instead.

If an offender pays fine in full within the time given, it shall be deemed that the case is dismissed in accordance with the Criminal Procedure Code.

Section 22. The Minister of Finance shall be in charge of the enforcement this Emergency Decree and has authority to appoint an Official and issue a Ministerial Regulation for the purpose of acting under this Emergency Decree.

A Ministerial Regulations shall be effective after being published in the Government Gazette.

Countersigned by
General P. Tinsulanonda
Prime Minister