

**SIGNBOARD TAX ACT,
B.E. 2510 (1967)****

BHUMIBOL ADULYADEJ, REX;
Given on the 15th Day of November B.E. 2510
Being the 22nd Year of the Present Reign.

His Majesty King Bhumibol Adulyadej is graciously pleased to proclaim that:
Whereas it is expedient to separate the law on signboard tax from the Revenue Code;

Be it, therefore, enacted by the King by and with the advice and consent of the Constituent Assembly in the capacity of the National Assembly, as follows:

Section 1. This Act is called the “Signboard Tax Act, B.E. 2510 (1967)”.

Section 2¹. This Act shall come into force as from 1st day of January B.E. 2511.

Section 3. Chapter 4, Signboard Tax, under Title 2 of the Revenue Code shall be repealed.

All other laws, rules, and by-laws in so far as they have already been provided herein, or are contrary to or inconsistent with the provisions of this Act, shall be replaced by this Act.

Section 4. Where there is a Royal Decree for a municipality to be under the supervision of the Ministry of Interior in accordance with the law on municipality, all powers

* Translated by Ms. Mattanee Kaewpanya under contract for the Office of the Council of State of Thailand's Law for ASEAN project. -Initial version- pending review and approval by the Office of the Council of State.

** As amended up until the the Signboard Tax (No. 2), B.E. 2534 (1991).

¹ Published in the Government Gazette, Vol. 84, Part 114, Special Edition, Page 6, dated 23 November B.E. 2510 (1967).

and duties of the governors of the *Changwat* under this Act shall be the power and duties of the Minister or person entrusted by the Minister.

Section 5². The Minister of Interior shall have charge and control of the execution of this Act and shall have the power to prescribe Ministerial Regulations prescribing the rates for the signboard tax not exceeding the rates prescribed in the signboard tax rates appendix to this Act and to prescribe other operations for the performance of this Act.

The ministerial regulation shall come into force upon its publication in the Government Gazette.

CHAPTER I GENERAL PROVISIONS

Section 6. In this Act:

“signboard” means sign displaying names, brand or logo used in commercial operation or other business operations for revenue or commercial advertisement or other operations for revenue, whether by displaying or advertising on any object by characters, images or logo written, carved, inscribed or made to appear by other methods;

“local government”³ means municipality, sanitation district, *Changwat* administration, Bangkok Metropolitan, Pattaya City and other local administration prescribed by the Minister to be local governments under this Act;

“local government district”⁴ means:

- (1) municipality district;
- (2) sanitary district;
- (3) *Changwat* administration district;
- (4) Bangkok Metropolitan district;
- (5) Pattaya City district;
- (6) district of other local administration prescribed by the Minister to be local governments;

governments;

² Section 5 was amended by the Signboard Tax (No. 2), B.E. 2534 (1991).

³ Section 6, the definition of “local government” was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

⁴ Section 6, the definition of “local government district” was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

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“local administrator”⁵ means:

- (1) Mayor for municipality district;
- (2) Chairperson of the sanitary board for sanitary district;
- (3) *Changwat* Governor for *Changwat* administration district;
- (4) Governor of Bangkok Metropolitan for Bangkok Metropolitan district;
- (5) Pattaya City Manager for Pattaya City district;
- (6) Chief of local administration for the district of other local administration

prescribed by the Minister to be local government;

“year” means calendar year;

“Minister” means the Minister having charge and control of the execution of this Act.

Section 7⁶. The owner of a signboard shall have the duty to pay for signboard tax annually, except for a sign installed or displayed in the first year whose signboard tax is to be paid from the date of the installation or being displayed until the date at the end of the year. The signboard tax shall be calculated in installment, at three month installments in a year. The payment of the signboard tax shall begin from the installment where the sign is installed until the final installment of the year, in accordance with the rates prescribed in Ministerial Regulations which must not exceed the rates prescribed in the signboard tax rates appendix to this Act.

The calculation of space for signboard tax shall be done in accordance with the rates on the list of signboard tax (6) and (7) appendix to this Act.

The signboard installed on an immovable property of other persons and with space exceeding two square metres must have clear name and address of the owner of the signboard in Thai characters at the lower right corner of the signboard and such message shall be exempt from the signboard tax in accordance with the criteria prescribed in the Ministerial Regulations.

Section 8. The owner of the following signboards is not liable to pay signboard tax:

⁵ Section 6, the definition of “local administrator” was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

⁶ Section 7 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

- (1) signboard displayed at a theatre or in the area of the theatre in order to advertise theatrical shows;
- (2) signboard displayed on a merchandise or the wrapping or the container of the merchandise;
- (3) signboard displayed in the area of temporary exhibitions;
- (4) ⁷ signboard displayed on human or animal;
- (5) ⁸ signboard displayed inside a building used for commercial purposes or for other businesses or inside a private building for revenue and each of the signboard must have no more space than as prescribed in the Ministerial Regulations but not including signboards under the law on commercial registration;
- (6) Signboard of central administration, regional administration or local administration under the law on the regulation of State administration;
- (7) Signboard of institutions established under the law on the establishment of governmental institution or under the law on that matters and of agencies whose revenue is submitted to the State;
- (8) Signboard of the Bank of Thailand, Government Savings Bank, Government Housing Bank, Bank for co-operative and Industrial Finance Cooperation of Thailand;
- (9) ⁹ Signboard of private schools under the law on private schools or of private universities under the law on private universities that is displayed at the building or the area of the private school or university;
- (10) Signboard of agricultural operator who trade the products from his or her agricultural activities;
- (11) Signboard of temples or those specifically operating for the benefits of religions or of public charities;
- (12) Signboard of societies or charities;
- (13) Signboard as prescribed in the Ministerial Regulations.

Section 9¹⁰. The signboard tax collected in a local government district shall be the revenue of that local government district.

⁷ Section 8 (4) was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

⁸ Section 8 (5) was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

⁹ Section 8 (9) was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

¹⁰ Section 9 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

Section 10¹¹. The local administrators shall have the power to appoint competent officials for the execution of this Act.

Section 11. The communication of a written order, a written assessment notification or other documents to a person shall be done as follows:

(1) the communication shall be done during the day between the hours of sunrise and sunset or in the working hours of the recipient;

(2) the communication shall be done to the commercial premises, operating premises or at the residential address of the recipient, and may be done by registered post.

If there appears to be no recipient at the commercial premises, operating premises or at the residential address of the recipient, the communication shall be done to a person of legal age who is at the commercial premises, operating premises or at the residential address of the person.

If the communication cannot be done by such methods, the documents shall be posted in an easily visible place at the commercial premises, operating premises or at the residential address of the recipient or by publishing a notice in at least two daily newspapers. Once these methods have been performed and no less than seven days lapse from the date of the performance, the person shall be deemed to have received the documents.

CHAPTER II

SUBMISSION OF SIGNBOARD TAX RETURN

Section 12. The owner of the signboard who is liable to pay signboard tax shall submit a signboard tax return in accordance with the form and methods prescribed by the Ministry of Interior by the month of March in the year.

In a case where the owner of the signboard is outside of Thailand, a representative or an agent in Thailand shall have the duty to submit the signboard tax return in place of the owner.

Section 13. If the owner of the signboard dies, is absent, is missing, is incompetent or quasi-incompetent, the administrator of the estate, the person in possession

¹¹ Section 10 was amended by the Signboard Tax (No. 2), B.E. 2534 (1991).

of the estate, whether being an heir or others, the trustee, the carer or the guardian, as the case may be, shall have the duty to comply with section 12 in place of the owner.

Section 14¹². An owner of a signboard who:

- (1) installs or displays a signboard which is liable to pay tax after March;
- (2) installs or displays a new signboard in place of the original one and which has the same space, message, image and logo as the original one whose signboard tax has been paid;
- (3) amends and makes change to part of the space, message, image or logo of the signboard whose signboard tax has already been paid, causing additional liability to pay signboard tax,

the owner of the signboard under (1), (2), or (3) shall submit a signboard tax return to a competent official within fifteen days from the date of installation or display of the signboard, or from the date that the amendment and the change of the message, image or logo on the original signboard is done, as the case may be.

Section 14 bis¹³. The signboards under section 14 (1) shall be liable to signboard tax under section 7.

Signboards under section 14 (2) shall be exempt from tax specifically for the year that the signboard is installed or displayed.

Signboards under section 14 (3) shall be liable to tax under (5) of the list of signboard tax rates appendix to this Act. If all of the signboard's message, image and logo have been amended, it shall be liable to signboard tax under section 7.

Section 15¹⁴. The owner of the signboard or the person assigned by the owner shall submit the signboard tax return to a competent official at the following places:

- (1) the office or bureau of the local administration which the signboard is installed or displayed in the local administration district;
- (2) the office or bureau the local administration where the registration of vehicles is done in that local administrative district;

¹² Section 14 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

¹³ Section 14 *bis* was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

¹⁴ Section 15 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

(3) other places prescribed by the local administrator by announcement or advertisement for acknowledgement for a period of no less than thirty days from the date of the announcement or advertisement.

Section 16. In a case where there is a transfer of the signboard, the transferee shall notify the competent official of the receipt of the transfer in writing within thirty days from the date of receipt of the transfer.

CHAPTER III ASSESSMENT AND PAYMENT OF SIGNBOARD TAX

Section 17¹⁵. The competent official shall assess the signboard tax in accordance with the criteria for the calculation of signboard tax as prescribed in the list of signboard tax rates (6) and (7) appendix to this Act and in accordance with the rates of signboard tax as prescribed in the Ministerial Regulations and notify in writing the assessment to the owner the signboard.

Section 18¹⁶. In a case where it appears to the competent official that there is no one submitting a signboard tax return for a signboard and when the competent official is unable to find the owner of that signboard, it shall be deemed that the person in possession of the signboard has the duty to pay for the signboard tax. If the person in possession of the signboard cannot be found, it shall be deemed that the owner of or the person possessing the building or land where the signboard is installed or displayed has the duty to pay for the signboard tax respectively and the competent official shall notify in writing the assessment of the signboard tax to such persons.

Section 19¹⁷. The person who has the duty to pay for signboard tax shall pay the signboard tax to the competent official at the place where the signboard tax return is submitted or at other places prescribed by the competent official within fifteen days from the

¹⁵ Section 17 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

¹⁶ Section 18 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

¹⁷ Section 19 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

date of receipt of the notification of assessment. It shall be deemed that the date that the tax is paid to the competent official is the signboard tax payment date.

The payment of the signboard tax shall be done by sending postal order or bill of exchange of a bank which is paid to the relevant local administration to the place under paragraph one, whether by registered post or by other means as prescribed by the Minister instead of payment to competent official; and the date that such sending is done shall be deemed to be the signboard tax payment date.

Section 19 *bis*¹⁸. If the signboard tax to be paid amount to more than three thousand baht, the person with a duty to pay signboard tax may request payment to be done in three equal instalments, by notifying his or her wish in writing to the competent official for acknowledgement before the period of time for the payment of tax under section 19 paragraph one lapses.

For the payment of tax in instalment under paragraph one, the first instalment shall be paid before the period of time for the payment of tax under section 19 paragraph one lapses, the second instalment within one month from the last day that the first instalment must be paid and the third instalment within one month from the last date that the second instalment must be paid.

If the person requesting for payment of tax in instalment does not pay for an instalment of the signboard tax within the prescribed time under paragraph two, the right to pay tax in instalment shall be withdrawn and section 25 (3) shall apply to the unpaid instalment.

Section 19 *ter*¹⁹. The person who has a duty to pay for signboard tax shall display the evidence of signboard tax payment at an open place on the commercial premises or business premises.

Section 20. If an amount of signboard tax whose assessment has been notified by the competent official is not paid within the prescribed time period, it shall be deemed to be a signboard tax in arrears.

¹⁸ Section 19 *bis* was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

¹⁹ Section 19 *ter* was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

Section 21²⁰. The local administrator shall have the power to issue a written order to seize or to freeze and to auction the assets of the person with a duty to pay for signboard tax in arrears in order to take the money to pay for the signboard tax, the fees and the expenses, without having to submit a request to the Court for the issuance of an order or seizure order, in accordance with the rules prescribed by the Minister.

The seizure of assets may only be done when a written warning has been sent to the person who has the duty to pay for signboard tax to pay for the signboard tax in arrears within a period of no less than seven days from the date that the written warning is received.

The auction of the assets may not be done during the time of appeal under section 30, section 31, section 32 or section 33, except where the assets are easily perishable.

For the methods for the seizure, freezing and the auction of the assets in order for the signboard tax in arrear to be paid, the methods under the Civil Procedure Code shall apply *mutatis mutandis*.

Section 22. The money from the auction of the assets shall be deducted as expenses for the seizure, freezing or auction. The amount left shall be paid for the signboard tax. If there is still some money left, it shall be returned to the owner of the assets.

Section 23²¹. Where there is a seizure or freezing of the assets under section 21 paragraph one, if payment is made in full, for the signboard tax in arrears, the fees, and the expenses for the seizure and the freezing of the assets before the auction, the local administrator or the person entrusted by the local administrator shall order for the withdrawal of the seizure or freezing.

Section 24²². A person who pays for the signboard tax who does not have a duty to pay or who has paid in excess of the amount that needed to be paid shall be entitled to a refund.

For the application for a refund, a request shall be submitted to the local administrator or the person entrusted by the local administrator within one year from the date

²⁰ Section 21 paragraph one was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

²¹ Section 23 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

²² Section 24 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

of payment of the signboard tax. In this connection, the person submitting the request shall also send any documents, evidence or explanations to supplement the request.

When the local administrator or the person entrusted by the local administrator is of the opinion that the person submitting the request is entitled to a refund, the order for a refund shall be issued promptly and the person submitting the request shall be notified in order for the refund to be collected within one year from the date of notification.

Any actions for payment of signboard tax to be less than the amount already paid shall take effect at the beginning of the signboard tax year.

CHAPTER IV ADDITIONAL MONEY

Section 25. The person who has a duty to pay for the signboard tax shall pay additional money apart from the money that needs to be paid for the signboard tax in the following cases and rates:

(1) not submitting the signboard tax return within the prescribed time, the additional money to be paid shall be ten per cent of the amount of money that must be paid for the signboard tax; except in a case where the owner of the signboard submits the signboard tax return before the competent official notifies him or her of that failure, the additional money to be paid shall be five per cent of the amount of money that must be paid for the signboard tax;

(2) incorrectly submitting the signboard tax return causing the amount of money that must be paid for the signboard tax to be less, the additional money to be paid shall be ten per cent of the signboard tax as having been further assessed; except in a case where the owner of the signboard requests for the correction of the signboard tax return before the competent official notifies him or her of the assessment;

(3)²³ not paying for the signboard tax within the prescribed times, the additional money to be paid shall be two per cent per month of the amount of money that must be paid for the signboard tax, part of a month shall be deemed as one month and the additional money under (1) and (2) shall not be calculated as additional money under this sub-paragraph.

²³ Section 25 (3) was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

Section 26. Additional money under section 25 shall be deemed to be signboard tax.

CHAPTER V
COMPETENT OFFICIAL

Section 27. In the performance of his or her duties, the competent official shall have the following powers:

(1) to enter into the place of commercial operation or other business operations for revenue of the person who has a duty to pay for signboard tax or at the adjoining areas of such place or at a place relating to the collection of signboard tax between the hours of sunrise and sunset, or during office hours in order to check whether the person who has a duty to pay for signboard tax has complied with this Act;

(2) to issue a written order calling for the person who has a duty to pay for signboard tax to give statements or to deliver accounts of documents relating to the signboard tax within the reasonably prescribed time.

Section 28. In the performance of his or her duties, the competent official shall present his or her identification card when the relevant persons request for it.

The competent person identification card shall be in accordance with the form prescribed by the Ministerial Regulations.

Section 29. Where it appears that the owner of the signboard does not submit the signboard tax return or incorrectly submit the signboard tax return, the competent official shall have the power to give notification on the assessment retrospectively for no more than five years from the date that the competent official gives the notification.

CHAPTER VI
APPEAL

Section 30²⁴. The person who has the duty to pay for the signboard tax who had been notified of the assessment of the signboard tax and who is of the opinion that the assessment is incorrect shall have the right to appeal against the assessment to the local administrator or to the person entrusted by the local administrator within thirty days from the date of receipt of the notification of assessment.

The appeal under paragraph one shall be submitted to the competent official in accordance with the form prescribed by the Ministry of Interior.

An appeal is not a cause for a relief in the payment of signboard tax, except as approved by the local administrator.

Section 31²⁵. For the benefit of considering the appeal, the local administrator or the person entrusted by the local administrator may issue a written request for the appellant to give additional statements or deliver relevant documents or evidence as a part of the consideration.

If the appellant does not appeal within thirty days under section 30 paragraph one, does not comply with the written request, does not give statements or does not deliver relevant documents or evidence without having reasonable cause, the local administrator or the person entrusted by the local administrator shall have the power to dismiss the appeal.

Section 32²⁶. The local administrator or the person entrusted by the local administrator shall complete the consideration for the appeal within sixty days from the date of receipt of the appeal and shall promptly notify in writing the outcome of the consideration with reasons to the appellant and the competent official who carried out the assessment.

Section 33²⁷. The appellant has the right to appeal against the consideration of the local administrator or the person entrusted by the local administrator by bringing a case

²⁴ Section 30 was amended by the Signboard Tax (No. 2), B.E. 2534 (1991).

²⁵ Section 31 was amended by the Signboard Tax (No. 2), B.E. 2534 (1991).

²⁶ Section 32 was amended by the Signboard Tax (No. 2), B.E. 2534 (1991).

²⁷ Section 33 was amended by the Signboard Tax (No. 2), B.E. 2534 (1991).

to Court within thirty days from the date of receipt of the notification of the appeal consideration, except in a case where the appeal is dismissed under section 31 paragraph two.

The bringing of the case under paragraph one may only be done when the procedures provided under section 30 have been completed.

Section 33 bis²⁸. In a case where there is a final appeal consideration to refund the signboard tax to the appellant, the local administrator or the person entrusted by the local administrator shall promptly notify the appellant in order to collect the refund within one year from the date of receipt of the notification.

CHAPTER VII PENALTY

Section 34²⁹. A person who knowingly or intentionally states false message, gives false statements, answers questions with false statements or presents false evidence to avoid or attempt to avoid paying for the signboard tax shall be liable to imprisonment for a term of no more than one year or to a fine from five thousand baht to fifty thousand baht or to both.

Section 35³⁰. A person who intentionally fails to submit the signboard tax return shall be liable to a fine from five thousand baht to fifty thousand baht.

Section 35 bis³¹. A person who does not comply with section 7 paragraph one shall be liable to a fine of one hundred baht per day to run consecutively throughout the time of the offence.

²⁸ Section 33 *bis* was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

²⁹ Section 34 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

³⁰ Section 35 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

³¹ Section 35 *bis* was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

Section 36³². A person who does not notify the receipt of transfer of a signboard under section 16 or does not show the payment of the signboard tax under section 19 *ter* shall be liable to a fine from one thousand to ten thousand baht.

Section 37³³. A person who obstructs the performance of the competent official under section 27 (1) or does not comply with the order of the competent official which has been ordered under section 27 (2) shall be liable to imprisonment for a term no more than six month or to a fine from one thousand to twenty thousand baht or to both.

Section 38³⁴. In a case where there is an offender under this Act, if the local administrator or the person entrusted by the local administrator is of the opinion that the offence only carries a fine or a term of imprisonment or a fine and a term of imprisonment of no more than six month, the local administrator shall have the power to settle with only a fine in the following cases:

(1) in the district of Bangkok Metropolitan, the Governor of Bangkok Metropolitan or the person entrusted by the Governor of Bangkok Metropolitan shall have the power to settle the fine;

(2) in the districts of other local administrations except for the district of Bangkok Metropolitan, the local administrators or the persons entrusted by the local administrators shall have the power to settle the fine.

When the accused has paid for the fine as settled within thirty days from the date of settlement, the case shall be deemed cancelled under the Criminal Procedure Code.

If the accused does not agree with the settlement or where he or she agrees but does not pay for the settlement within such prescribed time, the case shall be continued.

Section 39³⁵. The fine under this Act shall be the revenue of the local administration.

³² Section 36 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

³³ Section 37 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

³⁴ Section 38 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

³⁵ Section 39 was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

Section 39 *bis*³⁶. In a case where the offender who is liable to the penalty under this Act is a legal person, the managing director, manager or the representative of the legal person shall also be liable as provided for such offence, except where it can be proven that he or she does not know or consent in the commission of the offence by the legal person.

TRANSITORY PROVISIONS

Section 40. The provisions of the Revenue Code which have been repealed under section 3 shall remain in force for the collection of signboard tax for the years before the date this Act enters into force.

Countersigned by
Field Marshal Thanom Kittikachorn
Prime Minister

³⁶ Section 39 *bis* was added by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

List of Signboard Tax Rates³⁷

- (1) signboard with all Thai characters shall be calculated at a rate of 10 baht per five hundred square centimetre
- (2) signboard with Thai characters mixed with foreign characters and/or mixed with other images or logos shall be calculated at a rate of 100 baht per five hundred square centimetre
- (3) The following signboards: shall be calculated at a rate of 200 baht per five hundred square centimetre
- (a) signboards with no Thai characters whether with or without any image or logo;
- (b) signboards with some or all of the Thai characters under or below foreign characters
- (4) signboards under (1), (2) or (3) with messages, logos or moving images or which may be changed into different messages, logos or other images by the use of machine or any methods shall be calculated for the rate of tax by the number of messages, logos or images or the time period that the number of messages, logos or images appear on the signboard, in accordance with the criteria and methods prescribed in the Ministerial Regulations; if the Ministerial Regulations are not yet prescribed, the rate of tax shall be calculated by this list of the signboard tax rate;
- (5) signboards as amended under section 14 (3) shall be calculated at a rate under (1), (2) or (3), as the case may be, and shall only be paid for the increased amount of tax;
- (6) the space on the signboard, regardless of the shapes or nature, shall be calculated as follows:
- (a) if the signboard has a definite frame, the widest part shall be timed by the longest part of the frame of the signboard in square centimetres;
- (b) if the signboard has no definite frame, the characters, image or logos at the edge shall be the frame for the specification of the widest and the longest parts and shall be calculated under (a);

³⁷ List of Signboard tax rates was amended by the Signboard Tax Act (No. 2), B.E. 2534 (1991).

(7) signboards under (1), (2), (3) or (4) whose spaces have been calculated”

(a) if the leftover space is more than half of the five hundred square metres, it shall be counted as five hundred square metres; of it is not more than half, it shall be left out;

(b) if there is a rate to be paid that is below 200 baht per signboard, the tax to be paid shall be 200 baht per signboard.

Office of the Council of State

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