Excise Tax

(Examples of excise tax ... for full list, contact www.excise.go.th)

Product	Tax Rate
Petroleum and Petroleum Products	
Gasoline and other similar types of oil	
- Unleaded gasoline	7.00 baht per liter
- Gasoline except unleaded gasoline	7.00 baht per liter
- Gasohol E10	6.30 baht per liter
- Gasohol E20	5.60 baht per liter
- Gasohol E85	1.05 baht per liter
Kerosene	
- Kerosene and other type of lighting oils	3.055 baht per liter
Fuel oil for jet plane	
- Used for jet airplane for domestic aircraft	0.20 baht per liter
Diesel and other similar types of oil	
- Diesel with more than 0.035% of sulphur by weight	5.31 baht per liter
- Diesel with less than 0.035% of sulphur by weight	5.31 baht per liter
- Diesel with bio-diesel in the type of Methyl Esters by/of fatty acid of no less than 4% as specified by the Director General	5.04 baht per liter
Natural gas liquid (NGL) and other similar types of liquid gas	
- NGL and other similar types of liquid gas	5.31 baht per liter
- NGL and liquid gas of similar properties used in the refining process in refineries	exempted
Liquid petroleum gas (LPG), propane gas and other similar types of gas	
- LPG and other similar types of gas	2.17 baht per kg
- Propane gas and other similar types of gas	2.17 baht per kg
Electrical Appliances	
Air conditioner which is no more than 72,000 BTU/hr	15%
- Automobile air conditioner	15%
- Others	exempted
Automobile	
Passenger car	
- With the displacement of not over than 2,000cc and with an engine power of not over than 220 horse power (HP)	30%
- With the displacement of over than 2,000cc but not over than 2,500cc and with an engine power of not over than 220 horse power (HP)	35%
- With the displacement of over than 2,500cc but not over than 3,000cc and with an engine power of not over than 220 horse power (HP)	40%
- With the displacement of over than 3,000cc or with an engine power of not over than 220 horse power (HP)	50%
Pickup passenger vehicles (PPV)	
- With the displacement of not over than 3,250cc	20%
- With the displacement of over than 3,250 cc	50%

Product	Tax Rate
Vehicles with double cap	
- With the displacement of not over than 3,250cc	12%
- With the displacement of over than 3,250cc	50%
Automobiles with specified characteristics	
- Manufactured or modified by the industrial business operators with the cylindrical volume no more than 3,250cc	3%
- Manufactured or modified by the industrial business operators with the cylindrical volume over 3,250cc	50%
- Passenger car or public-transport car with the seats not over than 10 seats which is used for government agency ambulance, hospital, charity organization under the principles, conditions and number as specified by the Ministry of Finance	exempted
Passenger car or public-transport car with the seats not over than 10 seats	
Hybride electric vehicle	
- With not over than 3,000cc of displacement	10%
- With other than 3,000cc of displacement	50%
Electric powered vehicle	10%
Fuel cell powered vehicle	10%
Economy car meeting international standards	
- Gasoline engine with cylindrical volume no more than 1,300cc	17%
- Diesel engine with cylindrical volume no more than 1,400cc	17%
Passenger car or public-transport car with the seats not over than 10 seats using substitute fuel with not over than 3,000cc and engine with no more than 220 horse power (HP)	
- Uses ethanol fuel as a combination with at least 20% of fuel oil	
- Cylindrical volume no more than 2,000cc	25%
- Cylindrical volume over 2,000cc but no more than 2,500cc	30%
- Cylindrical volume over 2,500cc but no more than 3,000cc	35%
- Cylindrical volume over 3,000cc	50%
- Uses natural gas fuel	20%
Boat	
(1) Yacht and other water vehicles used for entertainment excluding boats in (2) and (3)	exempted
(2) Paddle boat, rowboat, and inflatable rubber boat	exempted
(3) Boat used as sport game according to principles, procedures, condition specified by the Director-General	exempted
Motorcycles	
- Two-stroke engine	5%
- Four-stroke engine	3%
Perfume and Cosmetics	
- Essential oil and essence excluding the local products produced domestically	15%
- Essential oil	exempted

Product	Tax Rate
- Perfume and essence which are the local products produced domestically	exempted
Other Commodities	
- Carpet and animal hair floor covering	20%
- Marble and granite	exempted
- Batteries	10%
Golf Course	
- Membership fee	10%
- Use of service in golf course	10%
- Other income	exempted

Source: Excise Department, as of June 2010
Website: www.excise.go.th

LABOR COSTS*

Median Monthly Salaries for Selected Positions (Survey Date – Q2/2010)

Position	Baht	US$
MD/GM	100,000	3,064.19
Financial Controller/ CFO	70,000	2,144.94
Personnel Manager/ HR Director	52,000	1,593.38
Office Manager	50,000	1,532.10
Plant Manager	60,000	1,838.52
Purchasing Manager	47,950	1,469.28
Marketing Manager	51,500	1,578.06
Executive Secretary (Bilingual)	29,000	888.62
Typist	8,000	245.14
Office Clerk	10,000	306.42
Receptionist	11,000	337.06
Programmer	18,130	555.54
Webmaster	22,500	689.44
Accountant	15,000	459.63
Researcher	20,000	612.84
Translator	21,000	643.48
Sales/ Marketing Staff	15,000	459.63
Public Relation Staff	12,000	367.70
Engineer	18,000	551.56
Technician	10,200	312.55
Skilled Labor	8,425	258.16
Semi-Skilled Labor	7,500	229.81
Unskilled Labor	6,000	183.85
Driver	8,000	245.14
Housekeeper	6,500	199.17

Notes: Bonus conditions vary from business to business, although one to two months extra salary a year is closest to the average. These figures are based on the results of a survey of BOI-promoted companies, conducted in August 2010.