

Thailand : Revised excise tax calculation for motorcycles

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The Excise Department has released Ministry of Finance Notification No.104 regarding a change to the method of calculating excise tax payable on motorcycles. Under the revised calculation method the amount of excise tax payable will be based on cylinder capacity rather than the type of engine (two or four-stroke). Effective from 19 December 2012, motorcycles (both locally produced and imported motorcycles) are subject to the following ad valorem excise taxes:

Motorcycles	Excise tax rate (ad valorem)
Of a cylinder capacity not exceeding 150 cc	3%
Of a cylinder capacity exceeding 150 cc, not exceeding 500 cc	5%
Of a cylinder capacity exceeding 500 cc, not exceeding 1,000 cc	10%
Of a cylinder capacity exceeding 1,000 cc	20%

Contact us

If you would like further advice or information in relation to the topic outlined above, please contact:

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