



Local maintenance Tax

Property tax (house and land tax) Filing showing property lists form between

January – February, pay tax within 30 days since evaluation notified date.

Fine rate and punishment

1. Anyone who ignores showing property list form will be fined not more than 200 baht and call backward not more than 10 years.
2. Anyone filed inaccurate from the fact will be sentenced not more than 6 months or fined not more than 500 baht, or both.
3. If overdue taxpaying over 30 days from evaluation notified date, they have to pay tax fee more in these following rate, add 2.5% within 1 month, add 5% within 2 months, add 7.5% within 3 months, add 10% within 4 months, and over 4 month will be proceeded.



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Advertisement sign tax.

Filing advertisement signs between **January – March**, pay tax within 15 days since evaluation notified date.

Fine rate and punishment.

1. If not filing the advertisement signs within March or after sign install 15 days, will pay 10% more if tax fee.
2. Inaccurate filed in order to pay less, must pay 10% more of evaluated tax fee.
3. Not pay tax fee within 15 days since the evaluation notified date, must pay 2% more of tax fee per month.
4. Anyone who intend not to filed the advertisement sign lists will be fined from 5,000-50,000 baht.
5. Anyone is not informed assign within 30 days since the assigned date, will be fined from 1,000-10,000 baht.
6. Anyone who knew or intended to give false word or lists in order to avoid or try to avoid the advertisement taxpaying, will be sentence not more than 1 year or fined from 5,000-50,000 baht or both.



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Pay between January – April. If you do not pay in time period, you will have to pay 2% more per month.

Fine rate and punishment.

1. Pay 10% more of tax fee if not pay in notified period.
2. Inaccurate filed in order to pay less, must pay 10% more of evaluated tax fee.

Contact for more details to a revenue officer at 0-7760-1982

