



The Tax Collecting

THE SIGNBOARD TAX

THE PROPERTY TAX

THE LOCAL MAINTENANCE TAX



Bangkok Metropolitan Administration

The Signboard Tax



Taxable Signboard

A signboard tax is levied on signboards showing names, symbols or marks of business, or advertisements in any form displayed on any material for the purpose of advertising.

Exemption for Signboard Tax

The following categories of signboard are tax exempt:

1. Displayed at the theatre or movie theatre and around those areas for advertisement;
2. On merchandises or containers;
3. Erected within the area of occasional fairs;
4. Attached to human or animal;
5. Displayed inside the commercial building or private property for earning revenues, and the area of each signboard shall not exceed 3 square metres under the Ministerial Regulations, excluding signboard under commercial registration law;
6. For the central, provincial or local administration under the Administrative Organization of the State Law;
7. For the organization is established under the Government Organization Establishment Law or the law relating thereto, and also the monetary and fiscal government organization;
8. For The Bank of Thailand, The Government Savings Bank, The Government Housing Bank, Bank for Agriculture and Agricultural Cooperatives, Industrial Finance Corporation of Thailand;
9. For private schools or private higher education institutions within the compound of the schools or institutions
10. For agricultural producers who sell their products;
11. For temples or any persons who run the activities for the religious bodies or charitable organizations;
12. For associations or foundations;

The Signboard Tax

13. Under the Ministerial B.E. 2535 (A.D.1992) as amended. Such items include :

- (1) Installed or displayed on vehicles, motorbikes, road rollers, or tractors by vehicle law.
- (2) Installed or displayed on wheeled vehicles by wheeled vehicle law.
- (3) Unmentioned in (1) and (2) which its area shall not exceed 500 square centimeters.

Who is liable of signboard tax?

The owner of signboard is required to pay tax. In case of the officer is not able to identify the signboard owner, the person who possesses the signboard must pay the tax. If the officer cannot discover the signboard possessor, the tenant or landlord who has the signboard in the area must pay the signboard tax respectively.

Tax return and filing deadline

Owner of signboard is required to file the tax return (PP.1) within 31 March of each year, at the local district office where the signboard is located. The owner must pay the signboard tax from the first day of installation or display to the end of year.

The signboard that is installed on immovable property of others, and its size exceeding 2 square metres, requires the owner's name and address in Thai alphabets at the right bottom of the signboard. In addition, those words are tax exempt as prescribed in the Ministerial Regulation.

In case of the signboard owner is out of Thailand

The agency or representative in Thailand can file the tax return as the owner. If the owner passed away, or it is uncertain whether the owner is living or death, or being a missing person, incompetent person or quasi-incompetent person. In those cases, The administrators of an estate, or the person who possesses the estate, or custodian or curator – depending on each case, can act as the signboard owner.

If any the signboard owner act as follows :

1.Installing or displaying the signboard after March, the owner must pay tax by installments,The installments are counted from the time of board installation to the end of year.

2.Replacing the former signboard which already paid tax without altering the area of texts, pictures and marks, or the signboard is damaged.The owner does not make duplicate payment.

3.Alterng some parts of the area, phrases, pictures or marks of the already paid tax board has caused new taxation. The signboard with altered phrases is taxed, based on the type of signboard and the payment deals only with the part that altered. For the board with decreasing in size, refunding on tax is not allowed. The signboard tax for size alteration must be paid within 15 days of setting up or altering a signboard.

Tax Base and Rate

Tax Base and Rate is calculated on the size and type of signboard.The calculation is the scope's widest multiplied by the scope's longest in square centimeters.

In case of the signboard could not to be defined the boundary.Its the last alphabet,picture or mark of the signboard's edge is defined for calculation.

The area between 250 to 500 square centimeters will be counted as 500 square centimeters.If the area is less than 250 square centemeters will not be subjected to taxation.



Tax rate for signboard

Type of Signboard	Baht / 500 square centimeters
1. All alphabets are in Thai Language	3
2. Thai alphabets are mixed with foreign alphabets and/or pictures and/or other marks	20
3. The following signboard - Non - Thai alphabets whether there are pictures or any marks or not. - Some or all Thai alphabets are below foreign alphabets	40
4. The board has already paid tax with changing some parts of area, phrases, pictures, or marks required surcharge. The surcharge is calculated from the tax rate in 1., 2., or 3. depending on each case; and must pay only the surcharge.	
5. The minimum tax liability is 200 Baht per signboard in all cases.	

*Signboard tax is calculated as:

Tax payable = (Width in sq cm x Length in sq cm)/500 sq cm x signboard rate

For example The signboard containing Thai language and trademark and covering area of 5,000 square centimeters.

Tax payable = 5,000/500 x 20
= 200 Baht

Required documents

In the case of new signboard, the signboard owner must file tax return with required documents; all with signature of document approval.

The required documents are:

- (1) The license of building construction permission ,Receipt for hire of signboard making;
- (2) Copy of House Registration;
- (3) Copy of Identification card / Copy of Government Official Card/Copy of State Enterprise Employee Card / Copy of Tax Payer Card;

If the signboard owner is the legal entity, the required documents include Copy of the Certificate of Corporate's Registration, Copy of Commercial Registration (for trader) and Revenue Documents such as Por Paw 01, Por Paw 09 and Por Paw 20;

- (4) Power of Attorney (in case of being unable to come by yourself);
- (5) Other documents as suggested by the officer.

In the case of the former signboard, the owner files tax return with copy of the previous signboard tax receipt. (if any)

If the signboard owner is the legal entity, the owner is required to attach a copy of the Certificate of Corporate Registration.

Tax Payment

The tax shall be paid within 15 days from the date of receiving the notification of tax assessment. The tax can be paid at the local district office where the signboard is located, or at Financial Division, Fiscal Department ,City Hall 1.

Tax can be paid through money order or bank draft to BMA (Bangkok Metropolitan Administration) with registered mail. Furthermore, the date of mailing is considered as the day of tax payment.

Paying Tax by Installments

If the signboard tax is an amount of 3000 Baht or over, the taxpayer may pay the tax in 3 equal installments; namely:

- 1st installment – Before due of tax payment
- 2nd installment – Within 1 month from the date when 1st installment is due
- 3rd installment – Within 1 month from the date when 2nd installment is due

Nevertheless, the taxpayer must inform in a letter to the officer before due of tax payment

Surcharge and the calculation of surcharge

1. A person who fails to file tax return within the time limit, shall pay surcharge of 10 % of an amount of tax payable, unless the signboard owner files tax return before the officer notifies of the tax evasion, the owner shall pay surcharge of 5 % of an amount of tax payable.

2. A person files an incorrect tax return, and that action reduces an amount of tax payable, shall pay surcharge of 10 % of only the surcharge, unless the owner corrects the tax return before the officer notifies the assessment.

3. A person who fails to pay tax within the time limit, shall pay surcharge of 2 % per month of an amount of tax payable, and a part of a month to be charged for one month excluding surcharge in (1) and (2).



Appeal

Any taxpayer received of the notification of tax assessment, and the taxpayer does not agree with the assessment. The taxpayer shall be entitled to appeal that assessment to the Governor of Bangkok through an assessment official at local district office within 30 days from the date of receiving the assessment.

If any appellant fails to appeal within 30 days, or does not comply with summons, or does not answer questions, or does not send related documents or any other evidences without justifiable reason, Governor of Bangkok or the representative of Governor shall have the power to dismiss the appeal.

When Governor of Bangkok has already considered appeals and issued official written response to an appellant, the appellant can appeal the decision of Governor of Bangkok to a court within 30 days from the date of receiving the decision.

The appeal is not a deferral of signboard tax payment, except in the case where an appellant is granted a permission from the Governor of Bangkok to wait for a decision of Commission of appeal or Court's decision.

Tax Refund

In the case of the court had the appealed decision or final court decision to decrease an amount of tax. The official should send instantly a notification to an entitled person who shall submit a request for tax refund within 1 year from the date of receiving notification.

A person pay signboard tax without a duty to pay, or in an amount that exceeds the amount that he should pay under this part. A person shall be entitled to a refund of that amount. However, he shall file a claim to the assessment official within 1 year from the date of tax payment.

Penalty

A person intentionally notifies false statement or gives false statement or answers with a false statement or shows false evidence in order to evade tax, shall be punished with an imprisonment not exceeding 1 year or fined from 5,000 Baht to 50,000 Baht, or both.

A person intentionally fails to file tax returns shall be fined from 5,000 Baht to 50,000 Baht.

A person does not show the owner's name and address in Thai alphabets at the right bottom of the signboard in case of the signboard that is installed on immovable property of others, and its size exceeding 2 square metres, shall be fined 100 Baht per day until they are shown.

A person fails to file conveyance which an assignee must inform in a letter to the official within 30 days from the day of receiving the ownership, shall be fined from 1,000 Baht to 10,000 Baht.

Any person obstructs official in a business or related place in a time between dawn and dusk to check into tax payment of taxpayer prescribed in this Act, or disobeys order which issue a summons to call upon taxpayer for interrogation or shows accounts, documents or any other evidences within suitable time given, shall be punished with imprisonment not exceeding 6 months or fined from 1,000 Baht to 20,000 Baht, or both.

If the offender who is punished prescribed of Signboard Tax Acts B.E.2510 is legal entity, managing director, manager, or the representative of legal entity, shall be punished in accordance with law, except he can prove that he is not an accomplice or acquiesce in the offense of legal entity.

The Property Tax (The building and land tax)

Taxable Property

The taxable property including building, house and other constructions, together with the property in which the particular building, house, or constructions that the owner uses for business or other purposes besides living or allowing others to use for any purposes.

Exceptions to the building and land tax are as follows:

1. Royal palaces owned by the Crown;
2. Buildings owned by the government and which are utilized for public purposes;
3. Public hospitals and educational institutions not operated for profit;
4. Religious buildings;
5. Buildings unoccupied for a period of 12 months or more; and
6. Buildings used as the personal residence of the owner.

The declaration of ministry of interior dated on 27th January B.E.2535 prescribes the area of flood dams and reservoirs, other dams of Electricity Generating Authority of Thailand are exempt from tax.

Tax Deduction

Tax deduction, Tax exempt, Tax waiver, Tax reduction can be acted as follows;

1. In case of buildings or other constructions are removed or damaged, the annual value is reduced in proportion to the extent of the damage. Reductions also made pro rata where buildings have become unoccupied during the year.

2. The buildings or other constructions are built during year. The annual value is calculated from the time they are completed and lived in.

The Property Tax

3. If the building owner installed the component parts such as machinery in the workplace. The annual value is calculated only one-third which included the component parts.

4. In the case of the buildings or other constructions have no residents, or are repaired in the essential parts. The owner of buildings is entitled to ask for reducing tax; however, the officer can reduce tax in proportion to the extent of the damaged, or waive all amount of tax.

5. In any cases, if the property was changed in the last year, the owner can get tax exemption, waiver or reduction, as the case may be.

Who is liable of property tax?

The assessed person who is the property ownership is required to pay tax.

If buildings on the land are owned by a person other than the owner of the land, the owner of the buildings is liable for the tax.

Tax return and filing deadline

Owner of taxable property (the assessed person) is required to file the tax return (Por Raw Dor.2) within February of each year, with signature of document approval and the date, at the local district office where the land and buildings are located.

The assessed person can return the tax return (Por Raw Dor.2) by oneself or representative or registered mail. The date of mailing is considered as the day of filing tax return.

Tax Base

Tax base is levied on the annual value of the property, which is calculated as the sum of the reasonably expected price of the property to be let in one year.

The following cases are calculated tax base by compare with the annual value of the property which its characteristics, size, area, location and public service are alike.

- 1.The rental fee is not reasonable.
- 2.The property is not rented as the owner - occupied residences.

Tax Rate

The 12.5% tax rate is levied on the annual value of property.

Required Documents

1.For a new taxpayer

When the building is used,the owner of building must file tax return within February in the next year with required documents as follows;

- (1) Copy of Title Deed;
- (2) Copy of Contract for sale of building and land or Contract for gift of building and land;
- (3) The license of building construction permission,The license of occupancy;
- (4) Copy of Certificate of House Numbering;
- (5) Copy of House Registration of the owner of building, Copy of House Registration of taxable building;
- (6) Copy of Identification card / Copy of Government Official Card/Copy of State Enterprise Employee Card / Copy of Tax Payer Card;
- (7) The evidence of starting the business such as Copy of the Certificate of Corporate’s Registration, Copy of Value Added Tax Registration, Copy of Commercial Registration
- (8) Copy of Financial Statement (for legal entity);
- (9) Revenue Documents such as Por Paw 01, Por Paw 09 and Por Paw 20;
- (10)The license of factory establishment and/or factory operation ;
- (11)The license of machine installation;
- (12)The license of environment and sanitation section;
- (13)The receipt of the cost of installing water/power meter;
- (14)Copy of Lease;
- (15)Power of Attorney with stamp duty (in case of being unable to come by yourself);
- (16)Other documents are relevant to the use of property.

Remark: The owner of building (the assessed person) is required to sign for document approval.

2.For former taxpayer

Owner of building files tax return (Por Raw Dor.2) within February of each year with signature of document approval, date and the documentary evidences that could prove details in tax return.

If the owner of building is the legal entity,the owner is required to attach a copy of the Certificate of Corporate’s Registration.

Tax Payment

The tax shall be paid within 30 days from the date of receiving the notification of tax assessment.The tax can be paid at the local district office where the building is located,or at Financial Division,Fiscal Department ,City Hall 1.

Tax can be paid through money order or bank draft or certified cheque to BMA (Bangkok Metropolitan Administration) with registered mail as well as the date of mailing is considered the day of tax payment.

Paying Tax by Installments

The taxpayer may pay the tax in 3 equal installments without surcharge; must be under the following conditions:

- 1. The property tax is an amount of 9,000 Baht or over.
- 2. The taxpayer files tax return within February.
- 3. The taxpayer informs in a letter to an officer in order to pay tax by installments within 30 days from the date of receiving the notification of tax assessment.



Surcharge and the calculation of surcharge

Surcharge is calculated as follows;

- 1.If the taxpayer pays tax not over a month after the notification of tax assessment is overdue; 2.5% surcharge;
- 2.over a month but not over 2 months, 5% surcharge;
- 3.over 2 months but not over 3 months, 7.5% surcharge;
- 4.over 3 months but not over 4 months, 10% surcharge;
- 5.over 4 months and above,Governor of Bangkok or representative shall have the power to seize or attach and sale by auction assets of a person liable to pay without the Court summons or order.
If those assets are transferred to other persons by any cases, transferor and transferee are joint debtor in those tax arrears.

Appeal

Any taxpayer or owner of the building received the notification of tax assessment ,and the taxpayer is unsatisfied with the assessment ,because the amount of tax is costly or wrong in your opinion.The taxpayer shall be entitled to request for reconsidering the assessment to the Governor of Bangkok by using prescribed form (Por Raw Dor.9).In addition to the taxpayer has to file the form at local district office within 15 days from the date of receiving the assessment.

If the assessed person fails to request for reconsidering the assessment within the time limit,he is deprived of the right to reconsider the assessment and enter a charge in Court unless he is deprived of those rights by a question of law.

When Governor of Bangkok has already considered the appeal and issued official written response to an appellant.The appellant can apply by motion to a Court within 30 days from the date of receiving the decision, and that action is not a deferral of tax payment.

Tax Refund

In the case of the court had the appealed decision to decrease an amount of money in assessment.The appellant can ask for refund to the assessment official at the local district office by attaching the related documents and the receipt.

In the case of the court had the appealed decision to decrease an amount of tax,the court will order to refund it within 3 months.

Penalty

The assessed person,tenant or tenancy truthfully fills the form (Por Raw Dor.2) with signature of document approval and the date ,at the local district office where the land and buildings are located.The assessed person can submit the tax return (Por Raw Dor.2) by oneself or representative or registerd mail.

A person fails to file tax return,except unexpected events, shall be fined not exceeding 200 Baht.

A person consciously or intentionally does not comply with summons of an assessment official, or does not give more details when he asked by official, or does not send related documents or any other evidences, or does not answer questions, shall be fined not exceeding 500 Baht.(*An assessment official shall have the power to issue summons to call such person to give evidence about his immovable property and ask about the details in that form (Por Raw Dor.2) after 10 days from the date of delivery of summons,if a person neglects them.*)

A person;

- (1) intentionally notifies false statement or gives false statement or answers with a false statement or shows false evidence in order to evade the annual value of property calculation, or
- (2) with faulty facts, fraudulent, artifice or other similar nature, evades or attempts to evade the annual value of property calculation, shall be subject to an imprisonment not exceeding 6 months or fined not exceeding 500 Baht,or both.

The Local Maintenance Tax

Local Maintenance Tax is imposed on land use for residence, agriculture and idle land.

Taxable Land

The lands that are required for the Local Maintenance Tax include the mountain lands, or lands with water resources.

Exceptions to the building and land tax are as follows:

1. Land on which royal palaces are located;
2. Land owned by the government agencies or which are utilized for public purposes and not operated for profit;
3. Land owned by local government agencies or which are utilized for public purposes and not operated for profit;
4. Land on which public hospitals, public educational institutions or other structure for public use are located;
5. Land owned by religious bodies or for religious use;
6. Land of non – profit cemeteries;
7. Land on which State Railway of Thailand, Waterworks Authority, Electricity Authority, Port Authority of Thailand or airports are located;
8. Land subject to house and land tax;
9. Land which is privately owned but used by the government for public purposes;
10. Land on which the United Nations, Specialized Agencies or other International Organizations by convention or agreement are located;
11. Land on which embassies, consulates or offices of international agencies are located;
12. Land which is prescribed in Ministerial Regulations



The Local Maintenance Tax

Who is liable of local maintenance tax?

Local Development Tax is imposed on a person who either owns land or possesses land. A person can be either personal owner, or own by groups of people, or the legal entity. These groups of people own the lands or possess the lands which do not belong to the privates, c.f. the tenant of the state's lands.

Tax Base and Tax Rate

The tax rate is based on the median value of land. An appraisal will be conducted by the committee who appointed by Governor of Bangkok.

- For land is utilized for cultivation of annual crops in excess of the exempt area is subject to one – half of the statutory rate.
- For land is utilized for the cultivation of annual crops by the owner, A landowner pays tax not exceeding 5 Baht per acre.
- For idle land is subject to twice the statutory rate.

Tax return and filing deadline

Landowner is required to file tax return within 1st January of each year enclosed with the local maintenance tax form (Por Bor Tor 5) to the assessment officer at the local district office where the land is located.

1. During the first year that the land has been estimated at the median value of land, the landowner or the representative must reveal the list of land for taxing via the local maintenance tax form (Por Bor Tor 5) within January, yearly; and are allowed to use this estimation for only 4 years.

2. For the landowners whose new pieces of land have been added; or the number of pieces of land have been altered; or usage of lands has been altered, become the causes of the land abatement or other causes that alter the local maintenance tax, must inform all causes of tax alteration to the officer for the estimation within 30 days, counted from the day that causes the alteration.



Required Documents

1. For a new taxpayer

- (1) Copy of Title Deed;
- (2) Copy of House Registration;
- (3) Copy of Identification card / Copy of Government Official Card/Copy of State Enterprise Employee Card / Copy of Tax Payer Card;
- (4) A copy of certificate of Office of the Company Limited and Partnership Registration (for legal entity);
- (5) Power of Attorney with stamp duty (in case of being unable to come by yourself);
- (6) The previous receipt of tax payment.

2. For former taxpayer

A landowner is required to pay tax within April with the previous receipt of tax payment.

Tax Deduction

Tax deduction are granted to the landowner with a piece of land; or various pieces of land in Bangkok, and the land is utilized for personal dwellings, the raising of livestock, and the cultivation of crops.

The land in Bangkok can be reduced tax as follows:

1. 100 square wa = 400 square meters for high density population area;
2. 1 acre for moderate density population area;
3. 5 acres for a rural area.

For the land with constructions and they are used for commercially purposes; or being rented out, will not be granted the tax deduction.

If the group of people own the same piece of land, the combined tax deduction is granted follow the first statement from above.

The tax deduction as specified above is granted only for the piece of land in one provincial area.

From the year before taxation, if the lands that are used as agricultural lands were seriously damaged, or cultivation had been critically loss, or cultivation had become impossible due to unpredicted prevention, Governor of Bangkok has the authority to grant the local maintenance tax deduction, under the rules of the Interior Ministry.

For lands that have been used as the cemetery and the public crematory without profits will be granted for the local maintenance tax deduction, follows the rule specified in the ministerial regulations.

Surcharge

1. In case of failure to file a tax return, a surcharge of 10% of an amount of the local development tax payable will be imposed. Unless the landowner had filed tax return before the officer notifies of the tax evasion, the landowner shall pay surcharge of 5% of an amount of local development tax payable.

2. A landowner has filed a false tax return, and that action reduces an amount of tax payable, shall pay surcharge of 10% of only the extra tax charges, unless the landowner correct the tax return before the officer notifies the assessment.

3. A landowner has filed a false total area, and that action reduces an amount of tax payable, shall pay surcharge of twice of only the extra tax charges.

4. In case of failure to pay tax within the time limit, shall pay surcharge of 24% per annum of an amount of tax payable excluding surcharge in 1, 2 or 3.

Tax Refund

In the case of the court had the appealed decision to decrease an amount of tax. The officials should send instantly a notification to an entitled person who shall submit a request for tax refund within 1 year from the date of receiving notification.

The Collection of Tax arrears

In case of failure to pay tax within time limit may result in the seizure or attach and sale of the property by the authorities for the tax arrears.

Appeal

Landowner shall be entitled to appeal in 2 cases:

1. Disagrees with the assessment on the median value of land.
2. Unsatisfied with the assessment, because the amount of tax is costly or wrong.

The landowner shall be entitled to appeal in those cases to the Governor of Bangkok by filing the appeal to an assessment official under the responsibility of local district office within time limit as follow:

1. In case of disagreement with the assessment on the median value of land, the landowner shall be entitled to appeal within 30 days from the date of assessment on the median value of land declaration.
2. In case of unsatisfaction with the assessment, the landowner shall be entitled to appeal within 30 days from the date of receiving the assessment notification.

Governor of Bangkok has already considered appeals in official written response and delivered to an appellant. The appellant can appeal the decision of the Governor to a court within 30 days from the date of receiving the decision.



The appeal is not a deferral of local maintenance tax payment, except in the case where an appellant is granted a permission from the Governor of Bangkok to wait for a decision of Commission of appeal or Court's decision.

Penalty

- (1) A person intentionally notifies false statement or gives false statement or answers with a false statement or shows false evidence in order to evade the local maintenance tax, shall be subject to an imprisonment not exceeding 6 months or fined not exceeding 2,000 Baht, or both.
- (2) A person is intentionally absent or does not identify the boundary line or does not inform the actual size of area, shall be subject to an imprisonment not exceeding 1 month or fined not exceeding 1,000 Baht, or both.
- (3) A person obstructs the officer who operates by command of Governor of Bangkok to survey land or places for identifying the actual size of area in filing tax return;

A person obstructs a sheriff or mayor who collect the tax does not comply with summons to give the statement or bring an account or evidence related to the matter, and disobeys an order for collecting tax arrears.

A person obstructs the assessment official to access the land or related places or documents, or seize, attach the accounts or documents for monitoring the local maintenance tax payment

A person obstructs these cases shall be subject to an imprisonment not exceeding 1 month or fined not exceeding 1,000 Baht, or both.

- (4) A person disobeys order of sheriff or mayor who collects the tax arrears for a landowner or related person gives statement, or shows accounts/documents to monitor those evidences, or;

A landowner or related person disobey order for collecting tax arrears, or;



The Local Maintenance Tax

An appellant or any person disobey order of Governor of Bangkok for giving the statement or show related documents in appeal;

A person obstructs these cases shall be subject to an imprisonment not exceeding 1 month or fined not exceeding 1,000 Baht, or both.

(5) A commit an offense on this Act, if sheriff or mayor considers that an accused shall not be imprisoned or prosecuted, he shall be empowered to impose fine in the following offenses.

If an accused pays the fine in full within the time given (30 days), it shall be deemed that he shall not be further prosecuted for that case.

If the empowered person under paragraph 1 considers not to exercise such power, or the accused does not comply with the order to pay fine, or the accused agrees to pay fine but does not do so within the time given, the accused shall be further prosecuted. In this case he shall not be allowed to pay fine in accordance with other laws.

Remark : A sheriff refers to Director of local district office, and mayor refers to Governor of Bangkok prescribed on Act of Administrative Organization of Bangkok in 1995, section 50 and 69



Vocabulary

1. Signboard	=	ป้าย
2. Taxable	=	บุคคลหรือทรัพย์สินที่ต้องเสียภาษี
3. Exemption	=	การยกเว้น
4. Liable	=	รับผิดชอบ (ตามกฎหมาย)
5. Tax Return	=	การยื่นแบบ
6. Tax Base	=	ฐานภาษี
7. Installments	=	การจ่ายเงินเป็นงวด
8. Surcharge	=	เงินเพิ่ม
9. Appeal	=	การอุทธรณ์
10. The Notice	=	ใบแจ้ง
11. Assessment	=	การประเมิน
12. Entitle	=	ให้สิทธิ
13. Dismiss	=	ยกฟ้อง
14. Tax Refund	=	การขอคืนภาษี
15. Penalty	=	การลงโทษ, บทกำหนดโทษ
16. Accomplice	=	สมรู้ร่วมคิด
17. Acquiesce	=	ยินยอม
18. Annual value of property	=	ค่ารายปี
19. Title Deed	=	โฉนดที่ดิน
20. Tax Deduction	=	การลดหย่อนภาษี