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**Ministerial Regulation**  
**Tobacco Production Licensing**  
**A.D. 2017**

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Pursuant to the authority of the first paragraph of Article 5, and the second paragraph of Article 163 of the Excise Tax Act of 2017, the Minister of Finance issues the following Ministerial Regulation:

Article 1. This Regulation shall take effect beginning on 16 September 2017.

Article 2. An applicant for a Tobacco Production License must be one of the following:

- (1) A state enterprise.
- (2) A juristic person registered under Thai law.
- (3) A natural person not less than twenty full years of age.

Article 3. A person who wishes to manufacture tobacco products must apply to the Director General. Applications must be made using the form prescribed by the Director General, together with all required supporting documents and evidence. Applications must be submitted at the regional or branch Excise Tax Office serving the place where the works is to be located.

Article 4. Upon receipt of an application, Excise Tax officials shall examine the application and all supporting documents and evidence for accuracy and completeness.

In the event that Excise Tax officials find that the application, documentation, or evidence furnished is not accurate or complete, they shall notify the applicant in writing of what corrections or additions are required, and of the time allowed for making corrections or submitting additions.

In the event that the applicant has been notified, but fails to make corrections or to submit the required additional documents or evidence accurately and completely as set out in the second paragraph, Excise Tax officials shall notify the applicant in writing that the applicant is deemed to have abandoned the application.

In the event that Excise Tax officials determine that the applicant has completed the application and furnished the required documentation and evidence accurately and completely, they shall forward the application to the Director General for consideration for licensing.

Article 5. In the event that the Director General orders that a Tobacco Production License be issued, the applicant shall be notified by such means as the Director General shall designate. The applicant shall accept the Tobacco Production License within thirty days of the day the notice is received; otherwise any right to the Tobacco Product License shall be forfeited.

In the event that the Director General does not order that a Tobacco Production License be issued, the applicant shall be notified in writing, citing the reasons for denial of the license, any right to appeal, appeal procedures, and the time allowed for appeal of the decision.

The form of the Tobacco Production License shall be as designated by the Director General.

Article 6. The recipient of a Tobacco Production License shall have the following responsibilities:

(1) To submit samples of product labelling to Excise Office officials at the regional or branch Excise Tax Office serving the place where the works is to be located not less than thirty days prior to the start of production, and at the same interval prior to the introduction of any changes in the content or images used in such labels.

(2) To use tobacco product labels that comply with styles and details set out by the Director General for tobacco products sold in the Kingdom and mandated in the laws governing control of tobacco products.

(3) To facilitate inspection of the works by Excise Office officials, to include inspection of the equipment used in production of tobacco products.

(4) When Tobacco Stamps are used:

(A) To store Tobacco Stamps in a sound and secure place within the works.

(B) To maintain strict control of Tobacco Stamps used in the manufacture of tobacco products, and to render a monthly accounting using forms and procedures set out by the Director General.

(5) To prepare daily and monthly accounts of raw materials received and used, including production and distribution figures, using forms and procedures set out by the Director General.

Article 7. If a holder of a Tobacco Production License wishes to renew that license, the license holder must apply for renewal not less than ninety days prior to expiration of the existing license using forms and procedures set out by the Director General.

The provisions of Article 3, Article 4, and Article 5 shall govern applications and processing of license renewals, *mutatis mutandem*.

Article 8. The recipient of a Tobacco Production License must exercise care and control to ensure that all staff and employees with responsibilities under this regulation comply with the Excise Tax Laws relating to tobacco, and with all conditions imposed by this regulation, and not act in any way that violates such laws, or the terms and conditions of the Tobacco Production License for the licensed premises.

Article 9. Persons who held Tobacco Production Licenses on the day prior to the effective date of the Excise Tax Act of 2017 are permitted to continue to operate, but must apply to the Director General for a Tobacco Production License within six months of the effective date of the Excise Tax Act of 2017. Upon receipt of the application, the Director General shall proceed with license issuance as provided by law.

Article 10. Tobacco Production License applications received on the day prior to the effective date of this Ministerial Regulation shall be treated as applications made under this regulation, and the provisions of this Ministerial Regulation shall apply to the processing of such applications.

In the event that an application or its supporting documents and evidence submitted as described in the first paragraph are at variance with the requirements set out herein, the Director General shall notify the applicant to make any modifications or additions required to comply with this Ministerial Regulation.

Article 11. The remaining stocks of legally compliant tobacco product labels already prepared and in use on the day prior to the effective date of this Ministerial Regulation are permitted to remain in use for one hundred eighty days following the effective day of this regulation.

Given on this, the 12<sup>th</sup> day of September, A.D. 2017

Aphisak Tantiworawong

Minister of Finance

Remarks :- This Ministerial Regulation is promulgated because the provisions of the second paragraph of Article 163 of the Excise Tax Act of 2017 mandates that issue of Tobacco Production Licenses comply with the rules, procedures, and conditions that appear herein.