

Annexure: Stamp Duty Rates Schedule

Nature of Instrument / Transaction	Stamp Duty
Rental of land, building, other construction or floating house For every 1,000 Baht or fraction thereof of the rent or key money or both for the entire lease period	1 Baht
Transfer of share, debenture, bond and certificate of debt issued by any company, association, body of persons or organisation For every 1,000 Baht or fraction thereof of the paid-up value of shares, or of the nominal value of the instrument, whichever is greater	1 Baht
Hire-purchase of property For every 1,000 Baht or fraction thereof of the total value	1 Baht
Hire of work For every 1,000 Baht or fraction thereof of the remuneration prescribed	1 Baht
Loan of money or agreement for bank overdraft <ul style="list-style-type: none"> For every 2,000 Baht or fraction thereof of the total amount of loan or the amount of bank overdraft agreed upon Duty on the instrument of this nature calculating into an amount exceeding 10,000 Baht shall be payable in the amount of 10,000 Baht 	1 Baht
Insurance policy <ul style="list-style-type: none"> <i>Insurance policy against loss</i> For every 250 Baht or fraction thereof of the insurance premium <i>Life insurance policy</i> For every 2,000 Baht or fraction thereof of the amount insured <i>Any other insurance policy</i> For every 2,000 baht or fraction thereof of the amount insured <i>Annuity policy</i> For every 2,000 Baht or fraction thereof of the principal amount, or, if there is no principal amount, for every 2,000 Baht or fraction thereof of 33 1/3 times the annual income Insurance policy where reinsurance is made by an insurer to another person Renewal of insurance policy 	<ul style="list-style-type: none"> 1 Baht 1 Baht 1 Baht 1 Baht 1 Baht 1 Baht 1 Baht Half the rate for the original policy
Authorization letter i.e., a letter appointing an agent, which is not in the form of instrument or contract including a letter appointing arbitrators: <ul style="list-style-type: none"> authorizing one or more persons to perform an act once only. authorizing one or more persons to jointly perform acts more than once. authorizing to perform acts more than once by authorizing several persons to perform acts separately; the instrument will be charged on the basis of each individual who is authorized. 	<ul style="list-style-type: none"> 10 Baht 30 Baht 30 Baht

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Nature of Instrument / Transaction	Stamp Duty
Proxy letter for voting at a meeting of a company	
<ul style="list-style-type: none"> • Authorized for one meeting only • Authorized for more than one meeting 	<ul style="list-style-type: none"> • 20 Baht • 100 Baht
<ul style="list-style-type: none"> • Bill of exchange or similar instrument used like bill of exchange for each bill or instrument • Promissory note or similar instrument used like promissory note for each note or instrument 	<ul style="list-style-type: none"> • 3 Baht • 3 Baht
Bill of lading	2 Baht
<ul style="list-style-type: none"> • Share or debenture certificate, or certificate of debt issued by any company, association, body of persons or organization • Bond of any government sold in Thailand <p>For every 100 Baht or fraction thereof</p>	<ul style="list-style-type: none"> • 5 Baht • 1 Baht
Cheque or any written order used in lieu of cheque for each instrument	3 Baht
Receipt for interest bearing fixed deposit in a bank	5 Baht
Letter of credit	
<ul style="list-style-type: none"> • Issued in Thailand <ul style="list-style-type: none"> - For value less than 10,000 Baht - For value of 10,000 Baht or over • Issued abroad and payable in Thailand for each payment 	<ul style="list-style-type: none"> - 20 Baht - 30 Baht • 20 Baht
Traveler's cheque	
<ul style="list-style-type: none"> • For each cheque issued in Thailand • For each cheque issued abroad but payable in Thailand 	<ul style="list-style-type: none"> • 3 Baht • 3 Baht
Each goods' receipt	1 Baht
issued in connection with carriage of goods by waterway, land and air, namely, an instrument signed by an official or cargo master of a transport vehicle which carries goods as specified in that receipt upon issuing the bill of lading	
Guarantee	
<ul style="list-style-type: none"> • For an unlimited amount of money • For an amount exceeding 1,000 baht • For an amount exceeding 1,000 baht but not exceeding 10,000 baht • For an amount exceeding 10,000 baht 	<ul style="list-style-type: none"> • 10 Baht • 1 Baht • 5 Baht • 10 Baht
Pawn broking	
<ul style="list-style-type: none"> • For every 2,000 Baht or fraction thereof of the debt. • If the pawn broking does not limit the amount of debt 	<ul style="list-style-type: none"> • 1 Baht • 1 Baht
Warehouse receipt	1 Baht
Delivery order	1 Baht
Agency	
<ul style="list-style-type: none"> • specific authorization • general authorization 	<ul style="list-style-type: none"> • 10 Baht • 30 Baht

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Nature of Instrument / Transaction	Stamp Duty
Decision given by an arbitrator	
<ul style="list-style-type: none"> • In the case where the dispute is concerned with the amount of money or price for every 1,000 baht or fraction thereof 	<ul style="list-style-type: none"> • 1 Baht
<ul style="list-style-type: none"> • In the case where no amount of money or price is mentioned 	<ul style="list-style-type: none"> • 10 Baht
Duplicate or counterfoil of an instrument	
namely, an instrument having the same contents as the original document or contract and signed by the person executing the instrument in the same manner as the original.	
<ul style="list-style-type: none"> • If the duty payable for the original does not exceed 5 Baht. 	<ul style="list-style-type: none"> • 1 Baht
<ul style="list-style-type: none"> • If the duty exceeds 5 Baht. 	<ul style="list-style-type: none"> • 5 Baht
Memorandum of association of a limited company submitted to the registrar	200 Baht
Articles of association of a limited company submitted to the registrar	200 Baht
New articles of association, copy of amended memorandum of association or articles of association submitted to the registrar	50 Baht
Partnership Contract:	
<ul style="list-style-type: none"> • Contract on the establishment of a partnership 	<ul style="list-style-type: none"> • 100 Baht
<ul style="list-style-type: none"> • Amendment of the contract on the establishment of a partnership 	<ul style="list-style-type: none"> • 50 Baht
Receipt only as specified below:	
<ul style="list-style-type: none"> a) Receipt issued for government lottery prizes; b) Receipt issued in connection with a transfer of, or creation of any right in, an immovable property, if the juristic act which gives rise to such receipt is registered under the law; c) Receipt issued in connection with a sale, sale with right of redemption, hire-purchase or transfer of ownership in a vehicle, only if the vehicle is registered under the law governing such vehicle. If the receipt under (a) (b) (c) has an amount of 200 Baht or more: for every 200 Baht or fraction thereof. 	1 Baht