<u>Translation</u>

Notification of the Department of Business Development Re: Prescription of Fees for Request to Inspect or Photocopy Financial Statements of Persons with Bookkeeping Obligations

(No. 3) B.E. 2549 (2006)^{*}

Whereas it is expedient to revise the Notification of the Department of Business Development Re: Prescription of Fees for Request to Inspect or Photocopy Financial Statements of Persons with Bookkeeping Obligations (No. 2) B.E. 2549 (2006) to cover the prescription of fees for requesting certified photocopies of financial statements.

By virtue of section 18 of the Accounting Act B.E. 2543 (2000), the Director-General of the Department of Business Development hereby issues the following Notification:

Article 1. The Notification of the Department of Business Development Re: Prescription of Fees for Request to Inspect or Photocopy Financial Statements of Persons with Bookkeeping Obligations (No. 2) B.E. 2549 (2006) shall be repealed.

Article 2. The following fees shall be collected for a request to inspect or obtain a certified photocopy of a financial statement of a registered partnership, limited company, public limited company established under Thai law, juristic person established under a foreign law operating a business in Thailand, and joint venture under the Revenue Code, which has a head office situated in a provincial area and outside of a provincial area with computerised financial statement data connection:

2.1 request for inspection, 50 baht per application;

2.2 request for certified photocopy of financial statement, 50 baht

per page.

Article 3. When a request for certified photocopy of a financial statement of a registered partnership, limited company, public limited company established under Thai law and joint venture under the Revenue Code with a head office situated outside a province with no connection to computerised financial statement data is received, service shall be effected by sending the financial statement data by facsimile or electronic mail and the same fees shall be collected as article 2.

This Notification shall come into force as from 1st January B.E. 2550 (2007).

^{*} Published in the Government Gazette, Vol. 124, Part 4d, page 6, on 12th January B.E. 2550 (2007).

Given on the 12th December B.E. 2549 (2006) Kanissorn Nawanukroh Director-General of the Department of Intellectual Property Acting for Director-General of the Department of Business Development