

Translation

Notification of the Department of Business Development
Re: Prescription of Qualifications and Requirements of Bookkeepers
(No. 2)
B.E. 2559 (2016)

Whereas it is expedient to revise regulations relating to qualifications and requirements of bookkeepers under the Accounting Act B.E. 2543 (2000) for greater suitability.

By virtue of section 7(6) of the Accounting Act B.E. 2543 (2000), the Director-General of the Department of Business Development, by the approval of the Minister of Commerce, hereby issues the following Notification:

Article 1. This Notification is called “Notification of the Department of Business Development Re: Prescription of Qualifications and Requirements of Bookkeepers (No. 2) B.E. 2559 (2016).”

Article 2. This Notification shall come into force as from the date of publication in the Government Gazette.

Article 3. The provisions in article 6(2) of the Notification of the Department of Business Development Re: Prescription of Qualifications and Requirements of Bookkeepers B.E. 2557 (2014), dated 30th July B.E. 2557 (2014), shall be repealed and replaced by the following:

“(2) Electronically file details relating to bookkeeping on the Department of Business Development website (www.dbd.go.th) together with a copy of evidence within thirty days as from the commencement of bookkeeping.

In the case of a change in a filed item under paragraph one or change in details related to bookkeeping, a notice of change or termination must be filed electronically on the Department of Business Development website (www.dbd.go.th) together with a copy of evidence within thirty days as from the date of change or termination.

A bookkeeper must electronically confirm the list of available bookkeepers and membership status of the Federation of Accounting Professions or registration with an accounting profession council on the Department of Business

Development website (www.dbd.go.th) together with a copy of evidence within thirty days as from the last day of every calendar year.”

Article 4. The provisions in article 6(3) paragraph two of the Notification of the Department of Business Development Re: Prescription of Qualifications and Requirements of Bookkeepers B.E. 2557 (2014), dated 30th July B.E. 2557 (2014), shall be repealed and replaced by the following:

“The number of hours of continual knowledge development on professional accounting under paragraph one must have contents related to accounting for a period of not less than 6 hours as prescribed by notification of the Federation of Accounting Professions.”

Article 5. The provisions in article 6(4) of the Notification of the Department of Business Development Re: Prescription of Qualifications and Requirements of Bookkeepers B.E. 2557 (2014), dated 30th July B.E. 2557 (2014), shall be repealed and replaced by the following:

“Details on continual knowledge development on professional accounting may be electronically filed on the Department of Business Development website (www.dbd.go.th) immediately after the activity, but shall not be later than thirty days as from the final day of every calendar year, and evidence of participation in continual knowledge development in professional accounting shall be kept for not less than 3 years as from the end date of each activity.”

Article 6. The provisions in article 6(6) of the Notification of the Department of Business Development Re: Prescription of Qualifications and Requirements of Bookkeepers B.E. 2557 (2014), dated 30th July B.E. 2557 (2014), shall be repealed and replaced by the following:

“(6) A bookkeeper who has ceased to be a bookkeeper and wishes to resume the role of a bookkeeper must participate in continual knowledge development on professional accounting for the missing requisite hours prior to cancellation of filing of details relating to bookkeeping, but for a total of not more than 24 hours, and shall electronically file notice of resumption as a bookkeeper on the Department of Business Development website (www.dbd.go.th).”

Given on the 11th October B.E. 2559 (2016)

Banjongjit Angsusing

Director-General of the Department of Business Development