

Translation

Notification of the Department of Business Development
Re: Prescription of Mandatory Accounts, Required Contents and Entries in
Accounts, Periods for Recording Entries in Accounts and Supporting Documents
for Accounting Entries (No. 2)
B.E. 2552 (2009)

Whereas it is expedient to amend the Notification of the Department of Commercial Registration Re: Prescription of Type of Mandatory Accounts, Required Contents and Entries in Accounts, Periods for Recording Entries in Accounts and Supporting Documents for Accounting Entries B.E. 2544 (2001) as appropriate and consistent with international accounting standards;

By virtue of section 7(1), (2), (3) and (4) of the Accounting Act B.E. 2543 (2000), being an Act containing certain provisions relating to the restriction of rights and liberties of persons, in respect of which section 29, in conjunction with section 33, section 41 and section 43 of the Constitution of the Kingdom of Thailand so permit by virtue of law, the Director-General of the Department of Business Development hereby issues the following Notification:

Article 1. This Notification is called “Notification of the Department of Business Development Re: Prescription of Type of Mandatory Accounts, Required Contents and Entries in Accounts, Periods for Recording Entries in Accounts and Supporting Documents for Accounting Entries (No. 2) B.E. 2552 (2009).”

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

Article 3. The provisions of article 5(3) of Notification of the Department of Business Registration Re: Prescription of Type of Mandatory Accounts, Required Contents and Entries in Accounts, Periods for Recording Entries in Accounts and Supporting Documents for Accounting Entries B.E. 2544 (2001) shall be repealed and replaced by the following:

“**Article 5** (3) account entries representing money amounts must be stated in Thai currency, except in the case where an accounting standard provides that a money unit may be stated in other currency, the accounting standard may be opted instead.”

* Published in the Government Gazette, Vol. 126, Part 33d, page 54, 2nd March B.E. 2552 (2009).

Given on the 30th January B.E. 2552 (2009)

Kanissorn Nawanukroh

Director-General of the Department of Commercial Registration