

Translation

Notification of the Department of Business Development
Re: Prescription of Mandatory Accounts, Rules and Procedures Relating to
Commencement of Accounting Date and Bookkeeping Procedures for a Natural
Person or Unregistered Partnership Operating a Business Relating to Elephant
Tusks
B.E. 2552 (2009)

Reference is made to the Notification of the Ministry of Commerce Re: Prescription of Elephant Tusk Business Operator as a Person with Bookkeeping Obligations B.E. 2551 (2008), dated 26th August B.E. 2551 (2008) which prescribed a natural person or unregistered partnership operating the business of elephant tusk processing, carving and sculpturing, retail or wholesale of elephant tusks and products from elephant tusks as a person with bookkeeping obligations;

By virtue of section 7(1) and section 8 paragraph six 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 Mandatory Accounts, Rules and Procedures Relating to Commencement of Accounting Date and Bookkeeping Procedures for a Natural Person or Unregistered Partnership Operating a Business Relating to Elephant Tusks 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. A person with bookkeeping obligations under Notification of the Ministry of Commerce Re: Prescription of Elephant Tusk Business Operator as a Person with Bookkeeping Obligations B.E. 2551 (2008), dated 26th August B.E. 2551 (2008) shall be under a duty to prepare accounts.

Article 4. A person with bookkeeping obligations under article 3 shall begin to preparing accounts as from the date such person with bookkeeping obligations commences operations. As for a person with bookkeeping obligations already operating

* Published in the Government Gazette, Vol. 126, Part 46d, page 42, 27th March B.E. 2552 (2009).

a business prior to 5th March B.E. 2552 (2008), the duty to begin preparing accounts under this Notification shall commence as from 5th March B.E. 2552 (2008).

Article 5. Bookkeeping procedures for a person with bookkeeping obligations under article 3 shall comply with rules and procedures prescribed in Chapter 2, Chapter 3 and Chapter 4 of the 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), dated 19th June B.E. 2544 (2001).

Given on the 4th February B.E. 2552 (2009)

Kanissorn Nawanukroh

Director-General of the Department of Commercial Registration