

Translation

Notification of the Accounting Profession Supervisory Board

Re: Rules and Procedures of Appeal

B.E. 2549 (2006)*

Whereas it is expedient to prescribe rules and procedures relating to an appeal against an order to deny a license by the Federation of Accounting Professions, and an appeal against an order to impose a penalty or dismiss an allegation by the Ethics Committee.

By virtue of section 42 paragraph two and section 55 of the Accounting Profession Act B.E. 2547 (2004), the Accounting Profession Supervisory Board hereby issues the following Notification:

Article 1. An appeal against an order of the Federation of Accounting Professions to deny a license for a license applicant under section 42 of the Accounting Profession Act B.E. 2547 (2004) shall be submitted within fifteen days of receiving notice of such order.

Article 2. An appeal against an order of the Ethics Committee which imposes a penalty or dismisses an allegation under section 55 of the Accounting Profession Act B.E. 2547 (2004) shall be submitted within thirty days of receiving notice of such order.

Article 3. An appeal under article 1 and article 2 shall be submitted to the secretary of the Accounting Profession Supervisory Board at the Office of Business Supervision, Department of Business Development, Ministry of Commerce.

Article 4. An appeal shall be submitted in writing by printing in Thai, specifying the name, address, signature of appellant and specifying the arguments and point of fact or point of law referred to, together with documents and evidence to support the appeal (if any).

Article 5. In the case where the appellant submits documents in support of an appeal, such documents shall be in Thai. If a document is prepared in a foreign language, the appellant must prepare a Thai translation wherein the appellant and translator must affix their signatures to verify the accuracy of the translation.

* Published in the Government Gazette, Vol. 123, Part 116d, page 38, on 8th November B.E. 2549 (2006).

Article 6. Within the appeal period under article 1 or article 2, as the case may be, the appellant may request to amend an appeal or submit additional documents and evidence to support the appeal.

Article 7. An appeal not properly submitted under the rules and procedures in article 3, article 4 and article 5 shall not be deemed as an appeal and will not be admitted for consideration. Such dismissal does not deprive the appellant of the right to resubmit an appeal within the time limit under article 1 or article 2, as the case may be.

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

Given on the 9th October B.E. 2549 (2006)

Yanyong Phuangrach

Deputy Permanent Secretary of the Ministry of Commerce

Head of Domestic Trade Cluster

Chairman of the Accounting Profession Supervisory Board