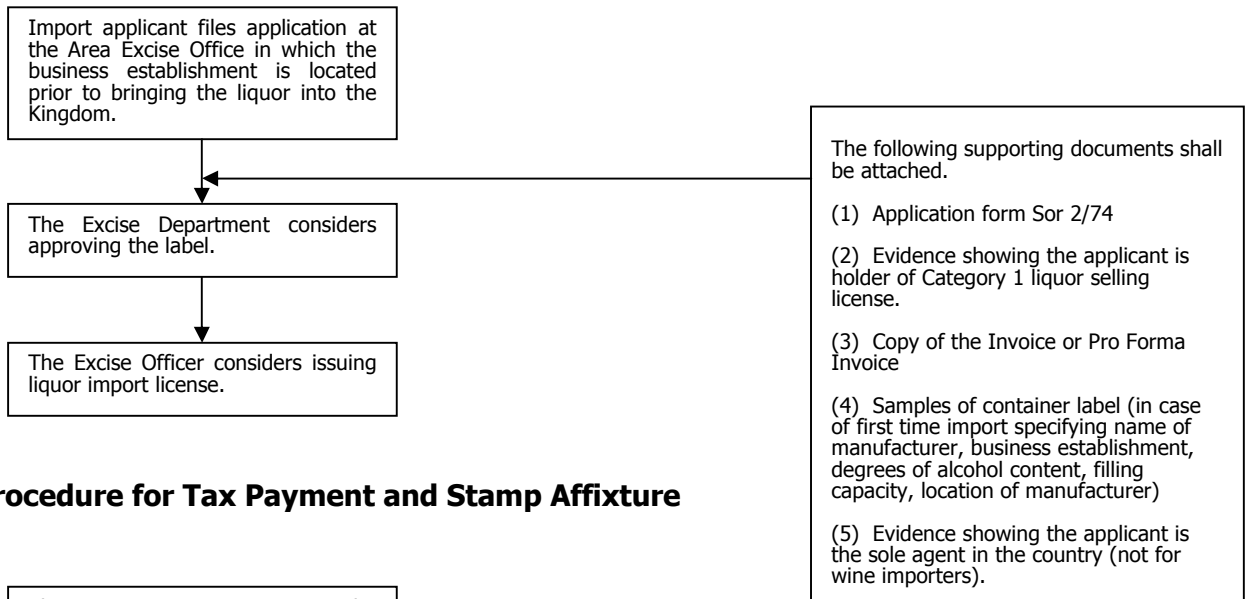


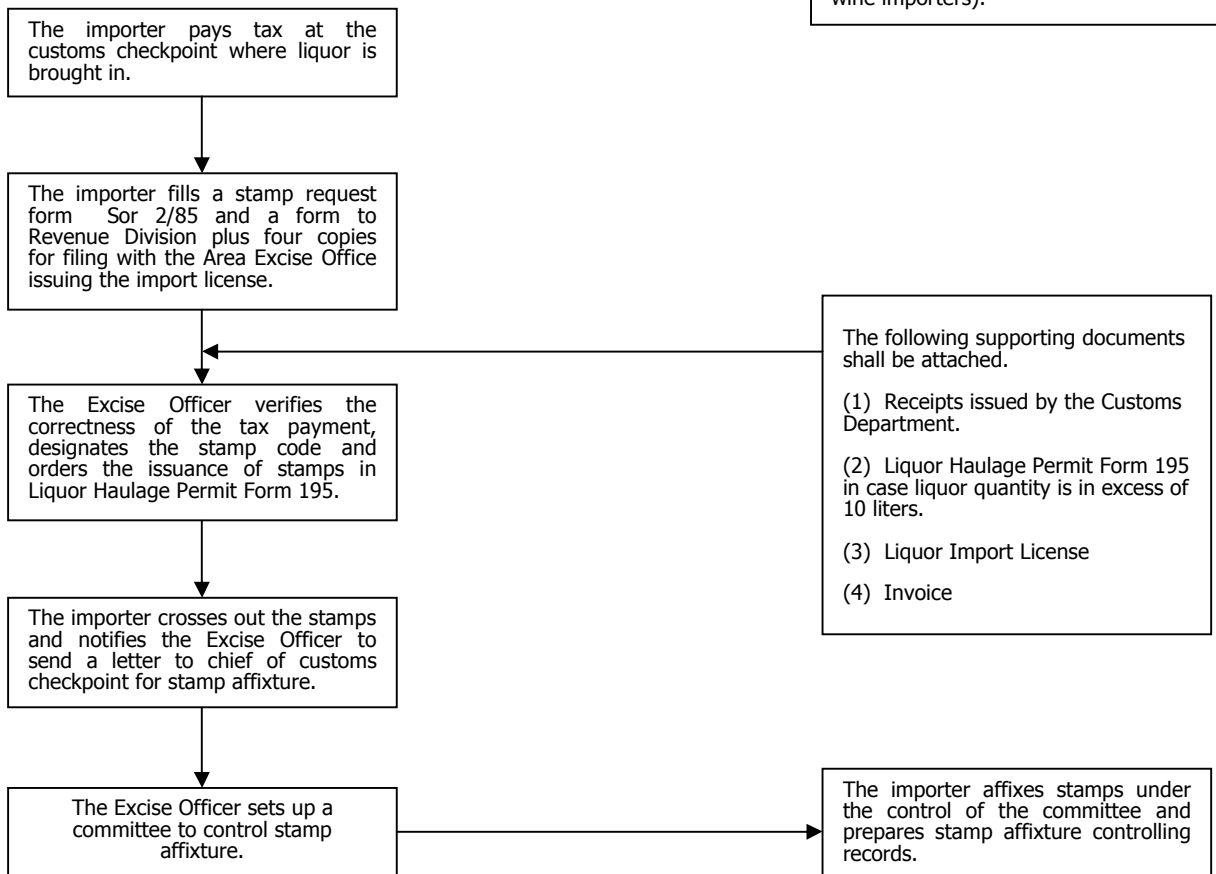
Procedure for Importing Liquor into the Kingdom

Procedure for Liquor Import Application for Sale in the Kingdom of Thailand pursuant to the Notification of the Excise Department Re Criteria and Conditions on Applying for Permission and Issuance of License for Importing Liquor into the Kingdom

1. Procedure for Import License Application



2. Procedure for Tax Payment and Stamp Affixture



Operation Procedure

Re Issuance of Category 1 and Category 2 Liquor Selling Licenses

1. Objectives

To use as an operation guideline for issuance of Category 1 and Category 2 Liquor Selling Licenses

2. Scope

Covering issuance of Category 1 and Category 2 Liquor Selling Licenses of Area Excise Offices and branches of Area Excise Offices nationwide

3. Definitions

Category 1 Liquor Selling License means liquor selling license for sale of all kinds of liquor where sale at any one time is ten liters or more.

Category 2 Liquor Selling License means liquor selling license for sale of liquor produced in the Kingdom where sale at any one time is ten liters or more.

Excise Officer means officials of the Excise Department appointed by the Director-General to have powers and duties to perform the execution of the provisions of the Liquor Act B.E. 2493 (1950).

4. Duty and Responsibility

Excise Officer shall have the duty to verify correctness and completeness of documents and to issue licenses.

Area Excise Officer/Branch Area Excise Officer shall have the duty to affix signatures to the Category 1 and Category 2 Liquor Selling Licenses.

5. Operation Procedure

5.1 Applicant files Sor 2/64 application form and a letter of undertakings, 2 copies of each, together with the following documents:

- Copy of the applicant's ID card – Note the applicant's name and surname
- Copy of the House Registration of the business establishment – Note the house number, village number, road, sub-district, district, and province.

- House or building rental agreement together with letter of consent of the lessor given towards the Excise Department and copy of the lessor's ID card (in case of rent)
- Copy of the letter of certificate for registration of juristic person issued by the Department of Business Development, Ministry of Commerce, (if any) – Note the name of the juristic person entrepreneur and name(s) of authorized signatory.
- Power of attorney for application filing with 10 baht duty stamp affixed together with the copies of the ID cards of the grantor and the grantee (in the event the applicant is not present in person) – Note for what purpose the power is given and to whom it is given.
- A brief map showing the interior of the premises for which the license is applied, the vicinity and nearby landmarks.
- Copy of the value-added registration issued by the Revenue Department (if any)

5.2 Upon correctness verification of all documents by the Excise Officer, a (✓) mark shall be made at the verified section of the application. If incomplete or incorrect, the documents shall be returned to the applicant for rectification as required.

In case of former applicant, former license or its copy is required as evidence together with two copies of Sor 2/64 application form.

5.3 Upon correctness verification of all documents, for new applicants, the Excise Officer shall make appointment to fix date and time for inspection of premises for which the license is applied. Premises inspection is not required for former applicants.

5.4 Upon completion of compliant inspection of the premises, license fees shall be collected.

- Fee for Category 1 Liquor Selling License is 8,250 baht
- Category 2 Liquor Selling License fee:
 - (a) For annual sale of not exceeding 6,000 liters, the fee is 220 baht
 - (b) For annual sale of exceeding 6,000 liters but not exceeding 20,000 liters, the fee is 660 baht
 - (c) For annual sale of exceeding 20,000 liters but not exceeding 32,000 liters, the fee is 1,320 baht
 - (d) For annual sale of exceeding 32,000 liters or unlimited quantity, the fee is 1,650 baht

5.5 The Excise Officer issues the license in accordance with license issuing work system.

5.6 Present the licenses to the authorized signatory (Area Excise Officer/Branch Area Excise Officer)

5.7 Excise Officer verifies the correctness of the licenses and delivers the original licenses to the applicants. Copies of the licenses shall be kept as evidence for verification.

6. References

Subject Issuance of licenses in accordance with license issuing work system

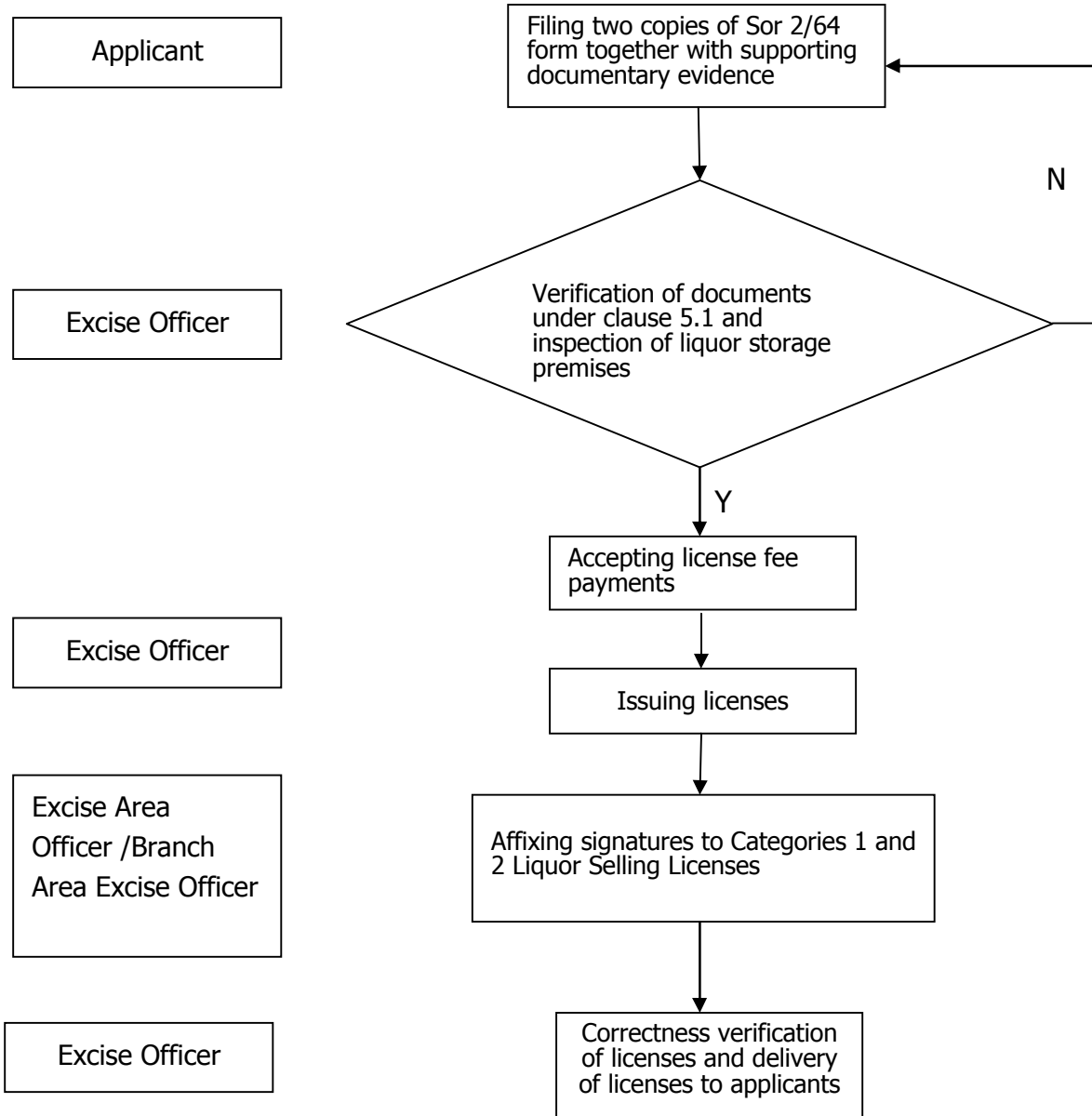
7. Records

Name of Documents	Keeper	Place	Time
Sor 2/64 Application Forms	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	1 year
Copies of liquor selling licenses	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	5 years

8. Attachments

- Attachment 1 Sor 2/64 Application Form (Category 1 liquor)
- Attachment 2 Sor 2/64 Application Form (Category 2 liquor)
- Attachment 3 Specimen of Category 1 Liquor Selling License
- Attachment 4 Specimen of Category 2 Liquor Selling License

Procedure for Applying for Category 1 and Category 2 Liquor Selling Licenses



Operation Procedure

Re Issuance of Category 3 and Category 4 Liquor Selling Licenses

1. Objectives

To use as an operation guideline for issuance of Category 3 and Category 4 Liquor Selling Licenses

2. Scope

Covering issuance of Category 3 and Category 4 Liquor Selling Licenses of Area Excise Offices and branches of Area Excise Offices nationwide

3. Definitions

Category 3 Liquor Selling License means liquor selling license for sale of all kinds of liquor where sale at any one time is less than ten liters.

Category 4 Liquor Selling License means liquor selling license for sale of liquor produced in the Kingdom where sale at any one time is less than ten liters.

Excise Officer means officials of the Excise Department appointed by the Director-General to have powers and duties to perform the execution of the provisions of the Liquor Act B.E. 2493 (1950).

4. Duty and Responsibility

Excise Officer shall have the duty to receive application forms, verify documents, affix signatures to the licenses, and deliver the licenses.

5. Operation Procedure

5.1 Applicant fills in Sor Yor Por 1 application form attaching the following documents:

- Copy of the applicant's ID card – Note the applicant's name and surname
- Copy of the House Registration of the business establishment – Note the house number, village number, road, sub-district, district, and province.
- House or building rental agreement together with letter of consent of the lessor given towards the Excise Department and copy of the lessor's ID card (in case of rent)
- Power of attorney for application filing with 10 baht duty stamp affixed thereto in case of single category application or with 30 baht duty stamp

affixed thereto in case of multiple category application together with the copies of the ID cards of the grantor and the grantee (in the event the applicant is not present in person) – Note for what purpose the power is given and to whom it is given.

- Copy of the letter of certificate for registration of juristic person issued by the Department of Business Development, Ministry of Commerce, (if any) – Note the name of the juristic person entrepreneur and name(s) of authorized signatory.

5.2 Upon correctness verification of all documents by the Excise Officer, a (✓) mark shall be made at the verified section of the application. If incomplete or incorrect, the documents shall be returned to the applicant for rectification as required.

In case of former applicant, former license or its copy is required as evidence.

5.3 Upon completion of correctness verification of the documents, license fees shall be collected as follows.

Fee for Category 3 Liquor Selling License:

- (a) In the area of Bangkok Metropolis, city municipality and Pattaya City: 1,650 baht
- (b) In areas other than (a): 1,100 baht

Fee for Category 4 Liquor Selling License:

- (a) In the area of Bangkok Metropolis, city municipality and Pattaya City: 110 baht
- (b) In municipality areas: 55 baht
- (c) In *Sukhaphiban* area: 27.50 baht
- (d) In areas other than (a) (b) (c): 11 baht

5.4 Excise Officer issues the license via license issuing work system.

5.5 Excise Officer verifies the correctness of the licenses and signs the licenses.

5.6 Excise Officer delivers the licenses to the applicants while copies of the licenses shall be kept as evidence for verification.

6. References

Subject Issuance of licenses in accordance with license issuing work system

7. Records

Name of Documents	Keeper	Place	Time
Sor Yor Por 1 Application Forms	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	1 year
Copies of liquor selling licenses	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	5 years

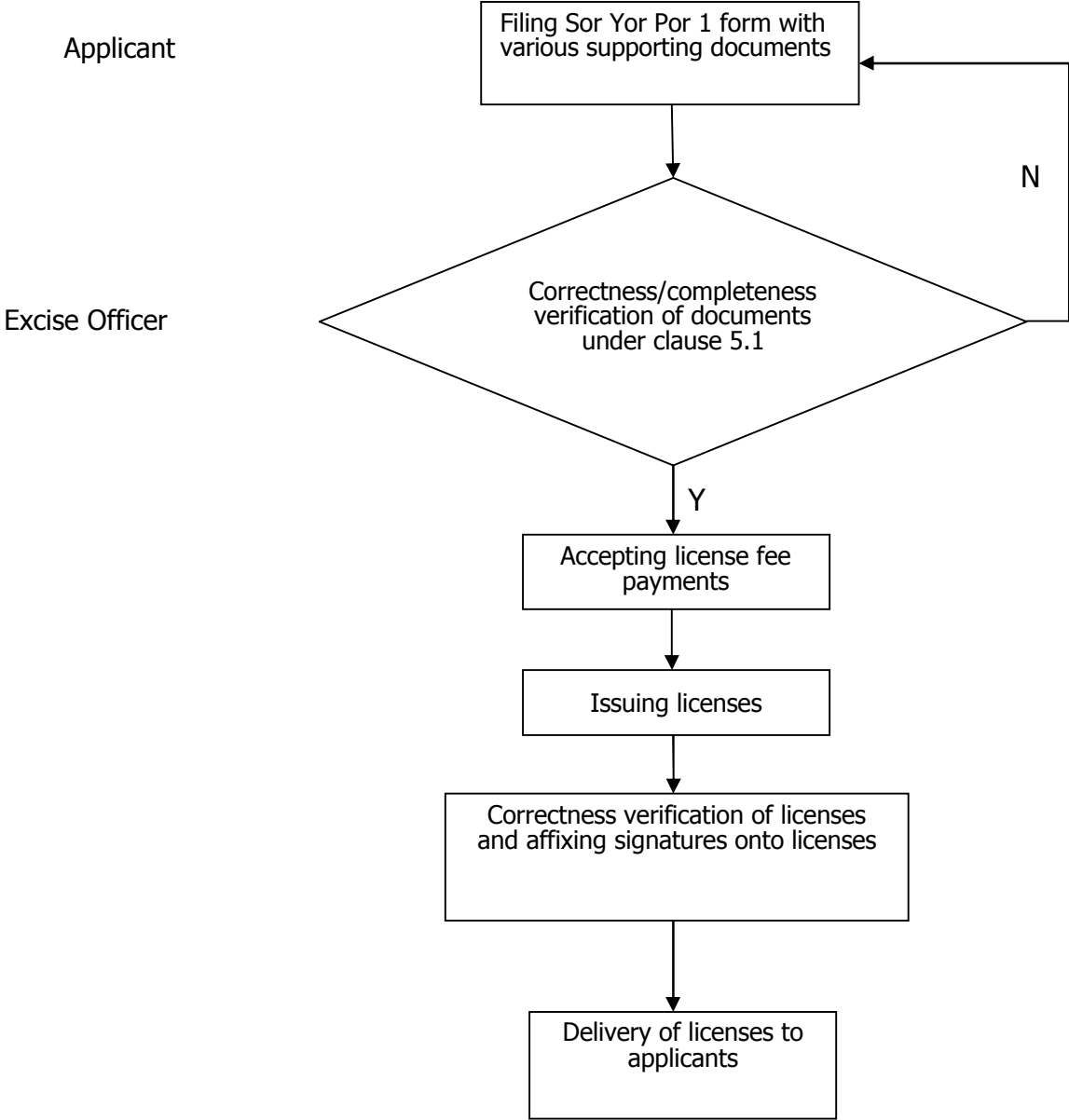
8. Attachments

Attachment 1 Sor Yor Por 1 Application Form

Attachment 2 Specimen of Category 3 Liquor Selling License

Attachment 3 Specimen of Category 4 Liquor Selling License

Procedure for Applying for Category 3 and Category 4 Liquor Selling Licenses



Operation Procedure

Re Issuance of Category 5 and Category 6 Liquor Selling Licenses

1. Objectives

To use as an operation guideline for issuance of Category 5 and Category 6 Liquor Selling Licenses

2. Scope

Covering issuance of Category 5 and Category 6 Liquor Selling Licenses of Area Excise Offices and branches of Area Excise Offices nationwide

3. Definitions

Category 5 Liquor Selling License means liquor selling license for sale of all kinds of liquor where sale at any one time is less than ten liters for drinking at a temporary selling place for no longer than 10 days.

Category 6 Liquor Selling License means liquor selling license for sale of liquor produced in the Kingdom where sale at any one time is less than ten liters for drinking at a temporary selling place for no longer than 10 days.

Excise Officer means officials of the Excise Department appointed by the Director-General to have powers and duties to perform the execution of the provisions of the Liquor Act B.E. 2493 (1950).

4. Duty and Responsibility

Excise Officer shall have the duty to receive application forms, verify documents, affix signatures to the licenses, and deliver the licenses.

5. Operation Procedure

5.1 Applicant files Sor 2/4 application form attaching the following documents:

- Copy of the applicant's ID card – Note the applicant's name and surname
- Copy of the House Registration of the business establishment – Note the house number, village number, road, sub-district, district, and province.
- House or building rental agreement together with letter of consent of the lessor given towards the Excise Department and copy of the lessor's ID card (in case of rent)

- Power of attorney with 10 baht duty stamp affixed thereto together with the copies of the ID cards of the grantor and the grantee (in the event the applicant is not present in person) – Note for what purpose the power is given and to whom it is given.
- Copy of a letter of the convention organizer allowing sales of liquor at the convention (in case of selling Categories 5 and 6 liquor) – Note place of convention and duration of convention

5.2 Upon correctness verification of all documents by the Excise Officer, a (✓) mark shall be made at the verified section of the application. If incomplete or incorrect, the documents shall be returned to the applicant for rectification as required.

5.3 Upon completion of correctness verification of the documents, license fees shall be collected as follows.

Fee for Category 5 Liquor Selling License is 110 baht.

Fee for Category 6 Liquor Selling License:

- (a) In the area of Bangkok Metropolis, city municipality and Pattaya City: 55 baht
- (b) In municipality areas: 27.50 baht
- (c) In *Sukhaphiban* area: 13.75 baht

5.4 Excise Officer issues the license via license issuing work system.

5.5 Excise Officer verifies the correctness of the licenses and sign the licenses.

5.6 Excise Officer delivers the licenses to the applicants while copies of the licenses shall be kept as evidence for verification.

6. References

Subject Issuance of licenses in accordance with license issuing work system

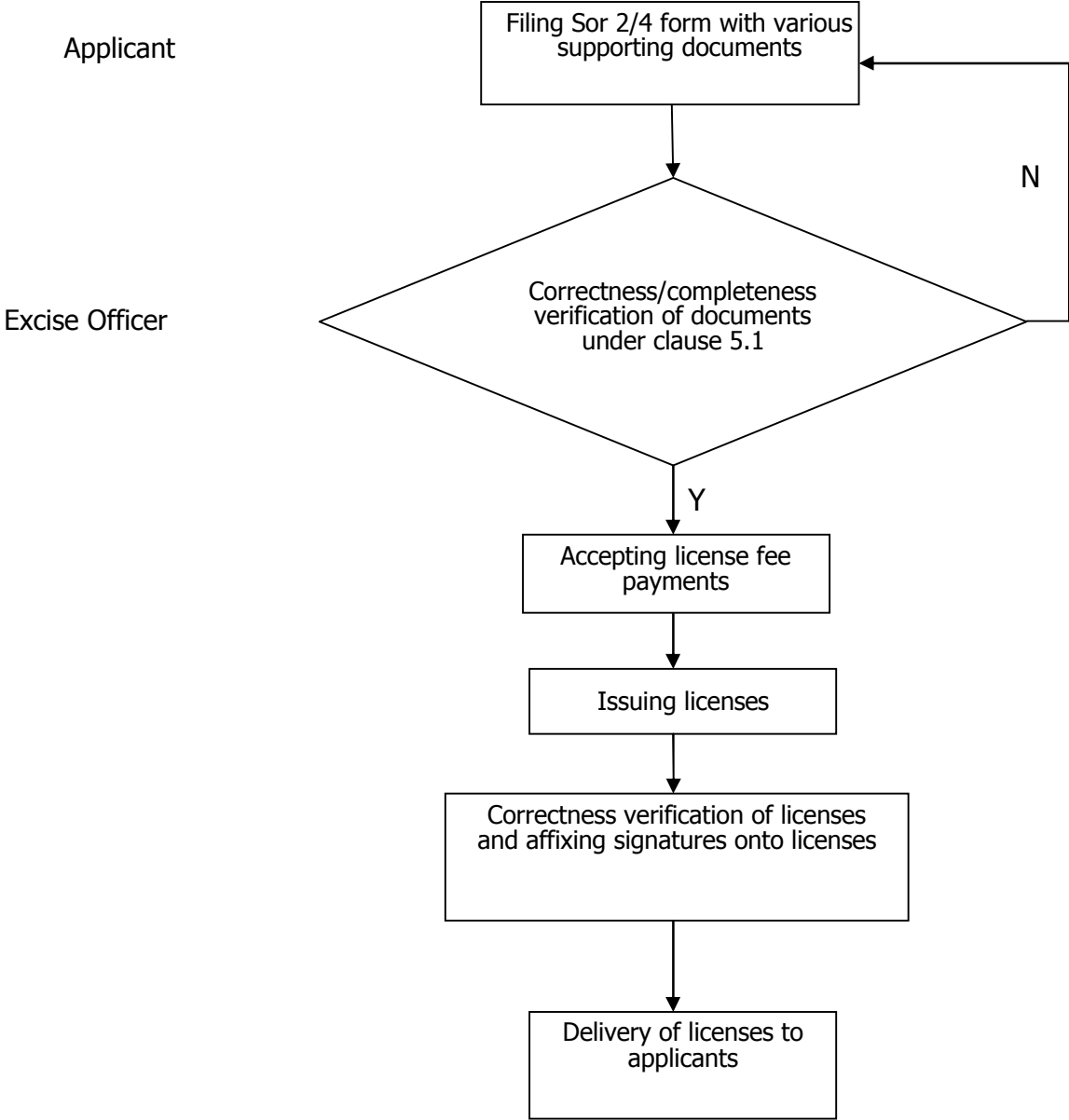
7. Records

Name of Documents	Keeper	Place	Time
Sor 2/4 Application Forms	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	1 year
Copies of liquor selling licenses	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	5 years

8. Attachments

- Attachment 1 Sor 2/4 Application Form (Category 5 liquor)
 - Attachment 2 Sor 2/4 Application Form (Category 6 liquor)
 - Attachment 3 Specimen of Category 5 Liquor Selling License
 - Attachment 4 Specimen of Category 6 Liquor Selling License
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Procedure for Applying for Category 5 and Category 6 Liquor Selling Licenses



Operation Procedure Re Issuance of Category 7 Liquor Selling Licenses

1. Objectives

To use as an operation guideline for issuance of Category 7 Liquor Selling Licenses

2. Scope

Covering issuance of Category 7 Liquor Selling Licenses of Area Excise Offices and branches of Area Excise Offices nationwide

3. Definitions

Category 7 Liquor Selling License means liquor selling license for sale at any one time for less than ten liters for drinking in associations or clubs.

Excise Officer means officials of the Excise Department appointed by the Director-General to have powers and duties to perform the execution of the provisions of the Liquor Act B.E. 2493 (1950).

4. Duty and Responsibility

Excise Officer shall have the duty to receive application forms, verify documents, affix signatures to the licenses, and deliver the licenses.

5. Operation Procedure

5.1 Applicant files Sor 2/64 application form attaching the following documents:

- Copy of the applicant's ID card – Note the applicant's name and surname
- Copy of the House Registration of the business establishment – Note the house number, village number, road, sub-district, district, and province.
- House or building rental agreement together with letter of consent of the lessor given towards the Excise Department and copy of the lessor's ID card (in case of rent)
- Copy of the letter of certificate for registration of juristic person issued by the Department of Business Development, Ministry of Commerce – Note the name of the juristic person entrepreneur and name(s) of authorized signatory.
- Power of attorney with 10 baht duty stamp affixed thereto together with the copies of the ID cards of the grantor and the grantee (in the event the

applicant is not present in person) – Note for what purpose the power is given and to whom it is given.

- Copy of a registration certificate of the appointment of the entire set of directors of the association or any changes of directors of the association (in case of Category 7 liquor sale) – Note the name of the association and the name of the president of the association.

5.2 Upon correctness verification of all documents by the Excise Officer, a (✓) mark shall be made at the verified section of the application. If incomplete or incorrect, the documents shall be returned to the applicant for rectification as required.

5.3 Upon completion of correctness verification of the documents, license fees shall be collected as follows.

Fee for Category 7 Liquor Selling License (all kinds of liquor) is 220 baht.

Fee for Category 7 Liquor Selling License (liquor produced in the Kingdom) is 55 baht.

5.4 Excise Officer issues the license via license issuing work system.

5.5 Excise Officer verifies the correctness of the licenses and sign the licenses.

5.6 Excise Officer delivers the licenses to the applicants while copies of the licenses shall be kept as evidence for verification.

6. References

Subject Issuance of licenses in accordance with license issuing work system

7. Records

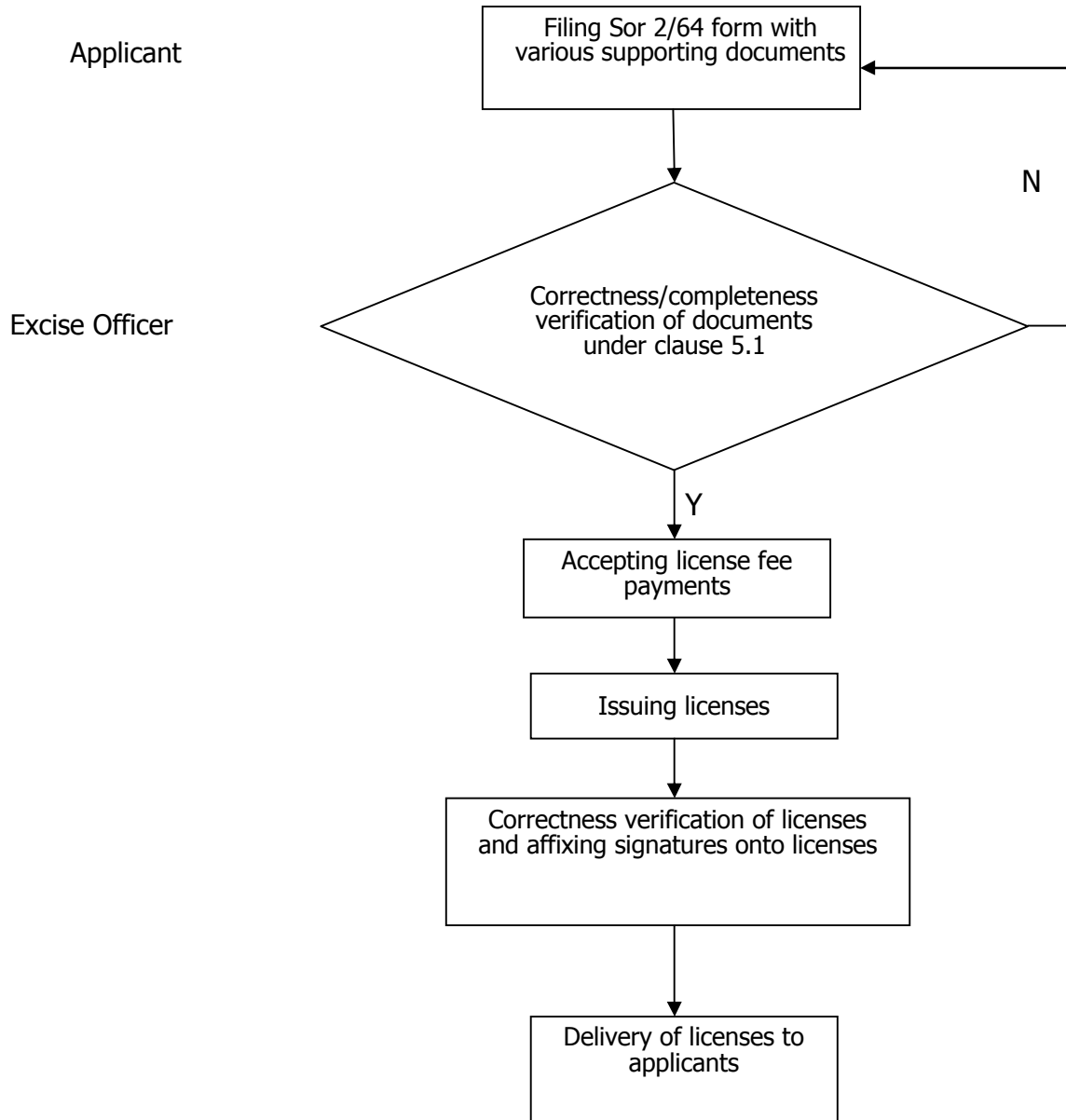
Name of Documents	Keeper	Place	Time
Sor 2/64 Application Forms	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	1 year
Copies of liquor selling licenses	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	5 years

8. Attachments

Attachment 1 Sor 2/64 Application Form (Category 7)

Attachment 2 Specimen of Category 7 Liquor Selling License

Procedure for Applying for Category 7 Liquor Selling Licenses



Operation Procedure Re Issuance of Category 4 Liquor Selling Licenses (Alcohol)

1. Objectives

To use as an operation guideline for issuance of Category 4 Liquor Selling Licenses (Alcohol)

2. Scope

Covering issuance of Category 4 Liquor Selling Licenses of Area Excise Offices and branches of Area Excise Offices nationwide

3. Definitions

Category 4 Liquor Selling License (Alcohol) means liquor selling license for tri fold liquor sale having degree of alcohol content of 95

Excise Officer means officials of the Excise Department appointed by the Director-General to have powers and duties to perform the execution of the provisions of the Liquor Act B.E. 2493 (1950).

4. Duty and Responsibility

Excise Officer shall have the duty to receive application forms, verify documents, affix signatures to the licenses, and deliver the licenses.

5. Operation Procedure

5.1 Applicant files Sor 2/4 Kor application form attaching the following documents:

- Copy of the applicant's ID card – Note the applicant's name and surname
- Copy of the House Registration of the business establishment – Note the house number, village number, road, sub-district, district, and province.
- House or building rental agreement together with letter of consent of the lessor given towards the Excise Department and copy of the lessor's ID card (in case of rent)
- Copy of the letter of certificate for registration of juristic person issued by the Department of Business Development, Ministry of Commerce – Note the name of the juristic person entrepreneur and name(s) of authorized signatory.
- Power of attorney for application filing with 10 baht duty stamp affixed thereto together with the copies of the ID cards of the grantor and the

grantee (in the event the applicant is not present in person) – Note for what purpose the power is given and to whom it is given.

- A brief map showing the interior of the premises for which the license is applied, the vicinity and nearby landmarks.
- Copy of the value-added registration issued by the Revenue Department (if any)

5.2 Upon correctness verification of all documents by the Excise Officer, a (✓) mark shall be made at the verified section of the application. If incomplete or incorrect, the documents shall be returned to the applicant for rectification as required.

In case of former applicant, former license or its copy is required as evidence.

5.3 Upon correctness verification of all documents, for new applicants, the Excise Officer shall make appointment to fix date and time for inspection of premises for which the license is applied. Premises inspection is not required for former applicants.

5.4 Upon completion of compliant inspection of the premises, a fee for Category 4 Liquor Selling License (Alcohol) of 110 baht shall be collected.

5.5 Excise Officer issues the license via license issuing work system.

5.6 Excise Officer verifies the correctness of the licenses and signs the licenses.

5.7 Excise Officer verifies the correctness of the licenses and delivers the original licenses to the applicants while copies of the licenses shall be kept as evidence for verification.

6. References

Subject Issuance of licenses in accordance with license issuing work system

7. Records

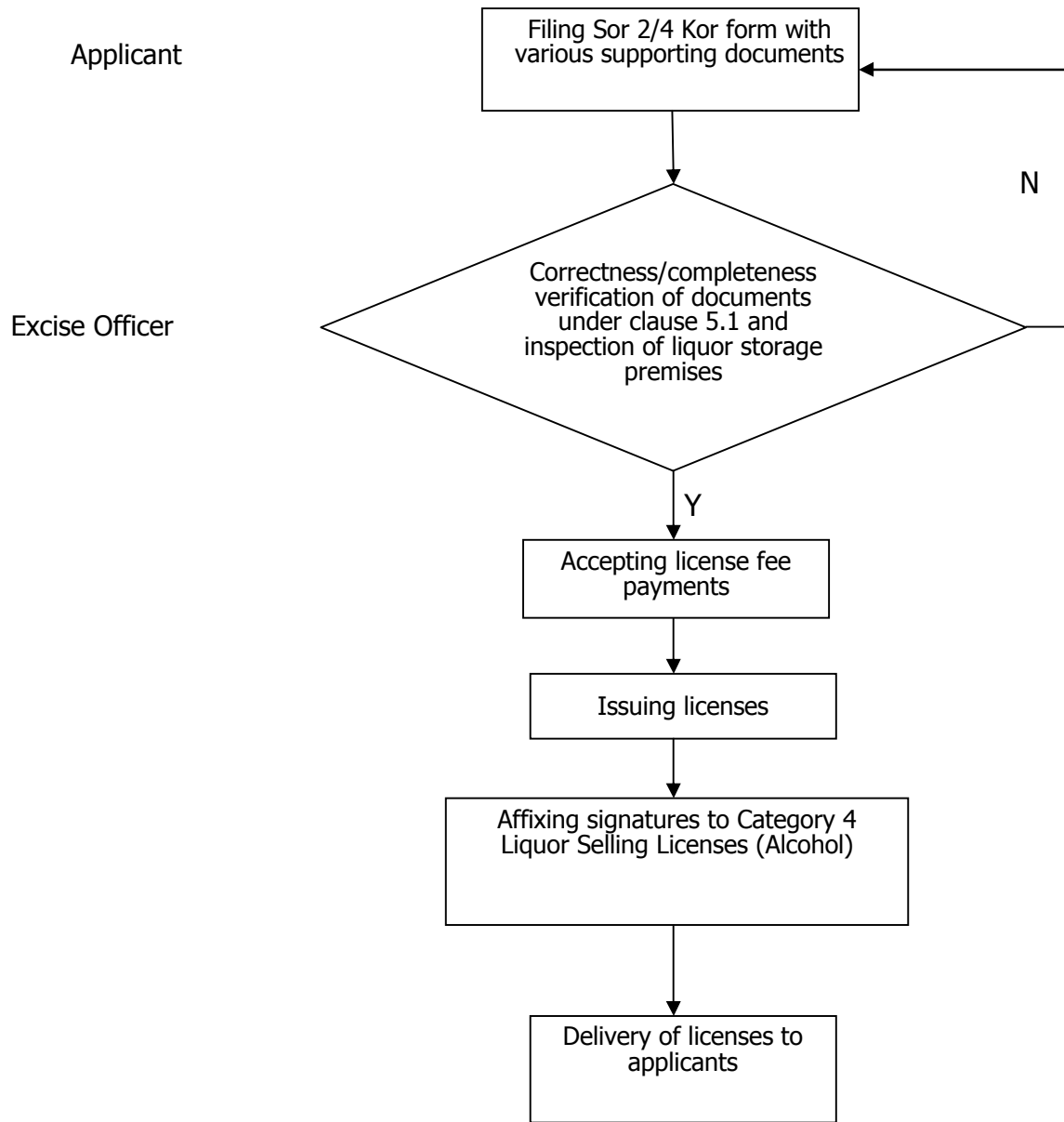
Name of Documents	Keeper	Place	Time
Sor 2/4 Kor Application Forms	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	1 year
Copies of liquor selling licenses	Excise Officer/Area Excise Offices or Branch Area Excise Offices	Filing cabinet/ Area Excise Offices or Branch Area Excise Offices	5 years

8. Attachments

Attachment 1 Sor 2/4 Kor Application Form (Alcohol)

Attachment 2 Specimen of Category 4 Liquor Selling License (Alcohol)

Procedure for Applying for Category 4 Liquor Selling Licenses (Alcohol)



Bringing Liquor into the Kingdom

(Notification of the Excise Department Re Criteria, Procedure and Conditions in applying for and issuance of licenses for bringing liquor into the Kingdom, dated the 11th day of June B.E. 2534 (1991))

Liquor must be produced in foreign countries and application must be filed prior to bringing it into the Kingdom.

<ul style="list-style-type: none"> • Bringing liquor into the Kingdom for commercial purpose 	
<ul style="list-style-type: none"> 1) Import of fermented liquor: Wine 	<ul style="list-style-type: none"> - Importer must be Category 1 liquor license holder. - Label fixed on liquor container shall have already been approved by the Excise Department. (Label shall have statement in Thai or English language specifying name and location of business establishment of the applicant, product name, degree of alcohol content, container capacity and name and location of the manufacturer of the liquor.)
<ul style="list-style-type: none"> 2) Import of liquor other than wine 	<ul style="list-style-type: none"> - Importer must be Category 1 liquor license holder. - Importer must be the sole distributor of the imported liquor. - Label fixed on liquor container shall have already been approved by the Excise Department. (Label shall have statement in Thai or English language specifying name and location of business establishment of the applicant, product name, degree of alcohol content, container capacity and name and location of the manufacturer of the liquor.)
<p>Ceiling of fee for importing liquor into the Kingdom is 1,000 baht. (Actual collection: 1,000 baht if imported for commercial purpose, and 250 baht if not for commercial purpose.)</p>	

Bringing Liquor into the Kingdom

(Notification of the Excise Department Re Criteria, Procedure and Conditions in applying for and issuance of licenses for bringing liquor into the Kingdom, dated the 11th day of June B.E. 2534 (1991))

- | |
|---|
| <ul style="list-style-type: none">• Importing liquor for sale in bonded warehouse of duty-free shop type under customs law<ul style="list-style-type: none">- Importer must have approval for establishing of bonded warehouse of duty-free shop type.- Importer must be a holder of Category 1 or Category 3 liquor selling license, as the case may be. |
| <ul style="list-style-type: none">• Importing liquor to store in the bonded warehouse under customs law not for commercial purpose or for use as product samples and not wishing to bring it through customs checkpoint<ul style="list-style-type: none">- Importer must have approval for establishing of bonded warehouse of duty-free shop type.- Importer must be a holder of Category 1 or Category 3 liquor selling license, as the case may be. |

Liquor must be brought through Bangkok Metropolis customs checkpoints and other customs checkpoints as prescribed by the Director-General (Laem Chabang customs checkpoint, Nongkhai customs checkpoint, Phibunmungsahan customs checkpoint, customs checkpoints located in Suvarnabhumi Airport and other customs checkpoints considered approved on a case-by-case basis by the Director-General or the person entrusted by the Director-General).

Bringing Liquor into the Kingdom

(Notification of the Excise Department Re Criteria, Procedure and Conditions in applying for and issuance of licenses for bringing liquor into the Kingdom, dated the 11th day of June B.E. 2534 (1991))

- Degree of Alcohol Content of Imported Liquor:
 - Degree of alcohol content of imported liquor shall be in compliance with the industrial standards stipulated by the Ministry of Industry.
 - The difference of the degree of alcohol content specified on the liquor container label from that mentioned in the licenses to import liquor into the Kingdom or in the label approved by the Excise Department shall be as follows:
 - Not more than 1 degree higher
 - Not less than 1 degree lower

“This shall be measured based on measuring standards for degree of alcohol content of liquor using degree of alcohol content measuring tool at the temperature of 20 degree Celsius.”

Bringing Liquor into the Kingdom

(For use as product samples or not for commercial purpose)

(Notification of the Excise Department Re Bringing Liquor into the Kingdom for Use as Product Samples or Not for Commercial Purpose)

- **Liquor import into the Kingdom is allowed without having to apply for license from Excise Officer, when**
 - the liquor quantity is not in excess of 10 liters for use as product samples or not for commercial purpose passing through customs checkpoints in Bangkok Metropolis area or carried as personal effects through customs checkpoints, namely, customs checkpoints at Chiangmai, Phuket, Hatyai airports, customs checkpoints at Sadao, Padang Besar, Su-ngai Kolok, and customs checkpoints located at Suvarnabhumi airport.
 - the liquor in the quantity endorsed by the Department of Protocol, Ministry of Foreign Affairs, as belonging to the party with privileges under obligation Thailand has with the United Nations or under international law or by agreements or accords with foreign countries or by diplomatic reciprocity (only customs checkpoints in Bangkok Metropolis or customs checkpoints located in Suvarnabhumi airport.)