



Thailand Expands Tax Court Powers to Criminal Cases Under Recent Legal Reform

Thailand has taken a significant step forward in reforming its tax litigation system with the enactment of the *Act Establishing the Tax Court and the Procedure for Tax Cases (No. 3) B.E. 2568* which is published in the Government Gazette on 27 May 2025, and set to take effect on 24 November 2025, the amended law notably expands the jurisdiction of the Tax Court to include criminal tax cases—a development that reflects Thailand’s broader effort to enhance the efficiency and integrity of its tax dispute resolution framework.

Originally, Thailand’s Tax Court handled civil tax matters such as disputes under the Revenue Code, customs law, and excise tax law. However, this amendment introduces a paradigm shift by authorising the Tax Court to adjudicate criminal offenses under these laws, including criminal tax evasion and related misconduct. The expanded jurisdiction aims to ensure that such cases are decided by judges with specialised expertise in tax law, rather than through general criminal courts that may lack this technical focus.

Criminal tax cases will now fall under the purview of the Tax Court unless they are specifically assigned to another court by law, such as the Juvenile and Family Court. This change introduces much-needed clarity and consistency, especially in cases where multiple offenses arise from a single act or where tax-related crimes are interconnected with other legal breaches.

The key changes in the amendment are highlighted below:

1. **Broadened Jurisdiction to Include Criminal Tax Matters**

A core feature of the amendment is the extension of the Tax Court’s authority to cover criminal offenses under the Revenue Code, customs and excise laws, and other tax-related statutes designated by royal decree. This means that cases involving criminal tax evasion and related offenses will be adjudicated by judges with expertise in tax law. The law also outlines how the court should handle cases involving multiple offenses—both tax and non-tax while expressly excluding matters under the jurisdiction of the Juvenile and Family Court.

2. **Updated Definition of “Tax Case”**

The term “tax case” has been redefined to include all matters falling within the

jurisdiction of the Tax Court, encompassing both civil and newly added criminal cases.

3. **Revised Procedural Framework**

To enable the court to effectively manage criminal matters, the procedural rules have been expanded. In cases where the act or its subordinate legislation does not specify procedures, the Tax Court may refer to the Civil Procedure Code, the Criminal Procedure Code, or procedural laws applicable to khwaeng-level courts, depending on the nature of the case.

4. **Clarified Appeals Process**

The amendment differentiates between appeal procedures for civil and criminal tax matters. Civil tax case appeals will continue under the Civil Procedure Code, whereas appeals in criminal tax cases must follow the rules of the Criminal Procedure Code.

5. **Rules on Absence in Civil Proceedings**

For civil tax cases, if a party has been notified of a court date but fails to appear, it becomes the duty of such party to follow the schedule of future hearings. If they the party does not, it will be assumed such party is aware of the ongoing process.

6. **Treatment of Ongoing Criminal Cases**

Criminal tax cases that were already under consideration by other courts before the new law takes effect will proceed in those courts until a final decision is rendered, thereby avoiding interruptions or jurisdictional conflicts.

Should you have any question, please do not hesitate to contact us via info@bglballaw.com

