By virtue of section 10(1), section 13 paragraph two, section 15 and section 17 of the Accounting Act B.E. 2543 (2000), the Director-General of the Department of Business Development hereby issues the following Notification:

**Article 1.** Notification of the Department of Commercial Registration Re: Rules and Procedures for Permit Application and Permission to Keep Accounts and Accounting Documents at Other Places and Notification of Lost or Damaged Accounts or Accounting Documents B.E. 2543 (2000), dated 18th October B.E. 2543 (2000).

**Article 2.** When submitting an application for permission to keep accounts and accounting documents, notification of lost or damaged accounts or accounting documents, application for permission to change the annual accounting period, and sending accounts and accounting documents (in the case of business dissolution without winding-up) pursuant to this Notification, a person under bookkeeping obligations shall make a submission on the Department of Business Development website ([www.dbd.go.th](http://www.dbd.go.th)) by using the same Username and Password as the submission of financial statements by electronic means (DBD e-Filing) received from the Department of Business Development.

The Username and Password under paragraph one shall be used in lieu of signing the permit application form or notification or delivery, as the case may be.

**Article 3.** When applying for permission to keep accounts and accounting documents at other places which is not a place of business or place of manufacture or regular warehousing or regular operations under section 13 paragraph two of the Accounting Act B.E. 2543 (2000), Form Sor Bor Chor 1 shall be used together with the supporting documents specified in the annex to this Notification.

The Chief Accountant or Accountant may permit the keeping of accounts and accounting documents as requested by the person with bookkeeping obligations upon being satisfied that proceedings under paragraph one have been taken.

**Article 4.** When notifying lost or damaged accounts or accounting documents under section 15 of the Accounting Act B.E. 2543 (2000), Form Sor Bor Chor 2
shall be used together with supporting documents specified in the annex to this Notification.

**Article 5.** When submitting an application for permission to change an annual accounting period pursuant to section 10(1) of the Accounting Act B.E. 2543 (2000), Form Sor Bor Chor 4 shall be used together with supporting documents as specified in the annex to this Notification.

The Chief Accountant or Accountant may permit the change of annual accounting period as requested by the person with bookkeeping duties upon being satisfied that proceedings under paragraph one have been taken.

**Article 6.** Upon a termination of business by a person with bookkeeping obligations, accounts and accounting documents shall be sent pursuant to section 17 of the Accounting Act B.E. 2543 (2000). The form for sending accounts and accounting documents together with supporting documents shall be as specified in the annex to this Notification.

**Article 7.** When a person with bookkeeping obligations has submitted an application for permission or notification or effected delivery by procedures under article 2, such person does not have to submit an application for permission or notification or delivery under articles 3-6 in person or by post.

This Notification shall come into force as from now onwards.

Given on the 14th November B.E. 2559 (2016)
Banjongjit Angsusing
Director-General of the Department of Business Development