



Purposes and objectives: To protect, promote, and support the rights and benefits of the elderly which is in compliance with the provisions of the Constitution of the Kingdom of Thailand.



Summary:

- **The protection of the elderly rights:** The elderly, who have attained the age above complete sixty years and are of Thai nationality, will have the rights to access, as follows: (1) medical and public health services (2) education, religions, and useful information and news for their well - being (3) decent work or vocational training (4) self-development, social participation, and gathering as a network or community (5) facilitation and safety directly in the buildings, places, vehicles or other public services (6) transport fares discount (7) exemption from entrance fees to government places (8) assistance for older persons facing violence or unlawful exploitation or abandonment (9) advice and consultation on proceeding cases or the remedy of family conflict (10) provision of housing, food and clothing where necessary (11) monthly old age allowance (11/1) state welfare registration on financial aid for low-income elderly (12) financial aid for traditional funerals (13) other matters stipulated by the Committee in an announcement
- **The mechanism for policy/plan making to protect the elderly rights and allocating a budget from the excise taxpayers on alcohol and tobacco, and people who donate money to the Elderly Fund for being a subsidy for the elderly with low income :** managed by The National Committee on the Elderly (NCE).
- **The organization which is responsible for the protection and taking care of the elderly rights:** strategically assigns each division on specific rights to accomplish their missions.
- **The Elderly Fund:** to protect, promote, support and provide necessary welfare for the elderly.



Benefits: (1) The elderly rights are protected by law. (2) Excise taxpayers on alcohol and tobacco, donators who donate to the fund, and people, taking care of their elderly parents with insufficient income, will receive tax deduction according to the Law on Excise Tax and Revenue.



The effects of illegal action : (1) **Excise taxpayers on alcohol and tobacco must pay more money :** In case they do not pay money to the fund or overdue or shortage of payment, they must pay additional money for 2 percent per month of the total amount from the due date until the day you pay to the fund. (2) **Excise taxpayers on alcohol and tobacco shall be subject to imprisonment for not over a year or a fine up from five to twenty times of the money you have to pay or both. :** In case they do not pay intentionally or try to avoid paying. (3) **In case the offenders are legal entities,** they must be subject to specific regulation.