

**FUNERAL ASSISTANCE ACT,
B.E. 2545 (2002)**

BHUMIBOL ADULYADEJ, REX.
Given on the 23rd Day of April B.E. 2545;
Being the 57th Year of the Present Reign.

His Majesty King Bhumibol Adulyadej is graciously pleased to proclaim that:
Whereas it is expedient to revise the law on funeral assistance;

This Act contains certain provisions in relation to the restriction of rights and liberties of a person, in respect of which section 29 in conjunction with section 35 and section 45 of the Constitution of the Kingdom of Thailand so permit by virtue of law;

Be it, therefore, enacted by the King, by and with the advice and consent of the National Assembly, as follows:

Section 1. This Act is called “Funeral Assistance Act, B.E. 2545 (2002)”.

Section 2.¹ This Act shall come into force after the expiration of ninety days from the date of its publication in the Government Gazette.

Section 3. The Funeral Assistance Act, B.E. 2517 shall be repealed.

**CHAPTER I
GENERAL PROVISIONS**

* Translated by Ms. Vipatboon Klaosontorn, and reviewed by Professor Phijaisakdi Horayangkura under contract for the Office of the Council of State of Thailand's Law for ASEAN project. – Initial Version – pending review and approval by the Office of the Council of State.

¹ Government Gazette No. 119/ Part 42 Gor/Page 1/3 May B.E. 2545

Section 4. In this Act:

“Funeral Assistance” means an operation which a number of people mutually engage to provide assistance to one another in managing a corpse or in managing the corpse and help the family of any deceased person who agrees to be engaged in such operation and does not aim at seeking profit or income to share;

“Funeral Assistance Association” means a Funeral Assistance Association established to operate the funeral assistance operation under this Act;

“Member” means a member of a Funeral Assistance Association;

“Application fee” means application fee to be a member of a Funeral Assistance Association;

“Welfare allowance” means money which the members mutually pay for the assistance in corpse management fee or corpse management fee and support for the family of the deceased member including the expenses for the Funeral Assistance Association;

“Office” means an operational office used for the operation of the Funeral Assistance Association;

“Committee” means the Committee to operate the Funeral Assistance Association;

“Member of the Committee” means a member of the committee of the Funeral Assistance Association;

“Competent Official” means a person appointed by the Minister to act under this Act;

“Registrar” means the registrar of the Funeral Assistance Association in the Bangkok Metropolitan Area or a registrar of any other area, as the case may be;

“Central Registrar” means the Central Registrar of Funeral Assistance Association;

“Permanent Secretary of the Ministry” means the Permanent Secretary of the Ministry of Social Development and Human Security;

“Minister” means the Minister having charge and control of this Act.

Section 5. No person other than those registered the Funeral Assistance Association and funeral assistance shall use in their business the name “Funeral Assistance” or any other word with the same meaning.

Section 6. The Director of Office of Women's affair and Family Development* shall be the Central Registrar.

The Registrar of the Funeral Assistance Associations in Bangkok Metropolitan Area and the registrars of the Funeral Assistance Association of other areas shall be appointed by the Director of Office of Women's affair and Family Development.

Section 7. The Minister of Social Development and Human Security shall have charge and control of this Act and shall have the power to appoint competent officials and prescribe the Ministerial Regulations to specify the fee not exceeding the rate annexed to this Act, exempt fees, specify other matters, or prescribe rules and notifications in order to execute this Act.

Ministerial Regulations, rules and notifications shall come into force upon its publication in the Government Gazette.

CHAPTER II ESTABLISHMENT OF FUNERAL ASSISTANCE ASSOCIATION

Section 8. Funeral Assistance Association may be established only by the virtue of this Act.

Funeral Assistance Association shall not have any other purpose besides funeral assistance.

Section 9. Funeral Assistance Association shall have rules and must be registered and upon its registration, it shall be a juristic person.

Establishment of any branch of a Funeral Assistance Association shall not be carried out.

Section 10. In respect of the application for registration of a Funeral Assistance Association, there shall be no less than seven founders who shall submit the application with at least three copies of rules of the Funeral Assistance Association to the Registrar of the area where the office is to be located.

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The qualifications of the founders of the Funeral Assistance Association and rules and procedures of the application for registration shall be as prescribed by the Minister.

Section 11. In respect of the application for registration, if it is completely performed in accordance with section 10 and has rules correctly states under section 13 and the rules are not in conflict with the law and the objectives of the Funeral Assistance Association and the founders of the Funeral Assistance Association have qualifications as prescribed by the Minister under section 10 paragraph two, the registrar shall register such Funeral Assistance Association and issue the registration certificate in accordance with the form prescribed by the Minister to the Funeral Assistance Association.

If the Registrar sees that the application for registration does not conform and is not complete as provided under paragraph one, the Registrar shall order the applicant to correct it. Once it has been corrected or amended, the Registrar shall issue the Registration Certificate to that Association.

If the applicant fails to correct or amend under paragraph two within thirty days as from the date of being notified by the Registrar, the Registrar shall order not to register and notify the order not to register with reasons to the applicant for registration within thirty days as from the date of application

The applicant for registration shall have the right to appeal such order to the Permanent Secretary in writing to the registrar within thirty days as from the date of being notified of such order and the registrar shall submit the appeal to the Permanent Secretary without delay.

The Permanent Secretary shall decide within sixty days as from the date of appeal. The decision of the Permanent Secretary shall be final.

Section 12. The Central Registrar shall publish the registration of a Funeral Assistance Association in the Government Gazette.

Section 13. Rules of a Funeral Assistance Association shall at least contain the statements in the followings matters:

- (1) Name which has to contain the word “Funeral Assistance Association”;
- (2) Purposes;
- (3) Location of the office and days and hours of operation;

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- (4) Methods for Application of membership and termination of membership;
- (5) Application fee, maintenance fee and welfare allowance and means of payment;
- (6) Rules on rights and duties of the members;
- (7) Means to pay for the management of corpse or the management of corpse fee and welfare allowance for the family;
- (8) Rule on expenses and keeping of money;
- (9) Rule on general meetings;
- (10) Rule on the number of Members of the Committee, vacation of office and meeting of the committee.

Section 14. Qualifications of members, rules and conditions in accepting members shall be as prescribed by the Minister.

Mean of disbursement and expenses and keeping of money in accordance with section 13(7) and (8) shall be as prescribed by the Minister.

Section 15. Day and hour of operation of the office under section 13 (3) shall not be less than five days in one week and at least three hours per day and the Funeral Assistance Association shall announce its day and hours of operation at its Office.

Section 16. An amendment or addition to the rule of the Funeral Assistance Association shall be made only by the resolution of the general meeting and shall be registered with the registrar within fourteen days as from the date of the resolution of the general meeting.

The application for registration under paragraph one shall be proceeded as prescribed by rules and procedure by the Minister.

The Registrar shall have the power not to register the amendment or addition of the rule of Funeral Assistance Association if he or she sees that the amendment or addition is contrary to the objectives of the Funeral Assistance Association or the law.

The amendment or addition of the Funeral Assistance Association shall not be in force until the registration is made by Registrar.

In the case where the Registrar does not register the amendment or addition of the rule of the Funeral Assistance Association, section 11 paragraph four and paragraph five shall be applied mutatis mutandis.

Section 17. The Funeral Assistance Association shall arrange to have a name plate in Thai which can be read clearly in front of the office and shall display the Registration Certificate at the Office in the open space where it is ostensible.

Section 18. In the case where the Registration Certificate is lost, destroyed or damaged in the substance, the Registrar shall issue the replacement of the Registration Certificate as requested by the Funeral Assistance Association.

The request for the replacement of the Registration Certificate, the issuance of the replacement of the Registration Certificate and form of the replacement of the Registration Certificate shall be in accordance with the rule, procedure and form as prescribed by the Minister.

CHAPTER III

OPERATION OF THE FUNERAL ASSISTANCE ASSOCIATION

Section 19. The founders of the Funeral Assistance Association shall convene the meeting of all the members deemed as the first general meeting within ninety days as from the date of registration in order to appoint the Committee and assign all the operations to the Committee. During the time which the first general meeting has not been held, the founders who establish the Funeral Assistance Association shall have powers, duties and responsibilities as Committee.

Section 20. The appointment of Committee and a change in Members of the Committee shall be performed by the resolution of the general meeting and shall be registered with the Registrar within fourteen days as from the date of the resolution of the general meeting.

The execution under paragraph one shall be in accordance with rules and procedure as prescribed by the Minister.

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In the case where the Registrar refuses to register any of the Committee, the Registrar shall give the reason of refusal to the Funeral Assistance Association within fifteen days as from the date of refusal and section 11 paragraph four and paragraph five shall apply mutatis mutandis.

During the time when the new Committee of the Funeral Assistance Association has not been registered, unless the rule of the Funeral Assistance Association has otherwise provided, the existing Committee shall be in office until the new Committee is registered.

Section 21. The Funeral Assistance Association shall have the Committee consisting of Members of the Committee of no less than seven persons. There shall be one chairperson, one secretary, one treasurer and other positions as prescribed by the Committee to be the persons executing the business of Funeral Assistance Association and a representative of the Funeral Assistance Association in any business with the external party. In this respect, the Committee may assign one or several members to execute on behalf of the Committee.

Members of the Committee of the Funeral Assistance Association shall have qualifications as prescribed by the Minister.

Members of the Committee of the Funeral Assistance Association shall be in office for a term of two year as from the date that the Registrar accepts the registration.

Members of the Committee of the Funeral Assistance Association shall not be in office for more than two consecutive terms except otherwise specified by the general meeting with two third majorities of the vote.

In the case where a member vacates the office prior to the expiration of term and a replacing member is appointed, the appointee shall be in office for the remaining term of the person he or she has replaced.

Section 22. In regard to the general meeting, the Committee shall call for the annual general meeting once a year within one hundred and twenty days as from the date of the end of the year to:

- (1) acknowledge the report of the operation in the previous year;
- (2) consider and approve the account on income and expenses and balance sheet of the Funeral Assistance Association;
- (3) elect Members of the Committee to replace the Members of the Committee who vacate the office at the expiration of the term under section 21 paragraph three;

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(4) consider other matters.

Section 23. The Committee shall call for an extraordinary meeting whenever it sees fit.

No less than one fifth of the total members or no less than fifty members may, in writing, request the Committee to call for the extraordinary general meeting for any particular matter at any time.

In the case where the members request for the extraordinary general meeting, the Committee shall call for the extraordinary general meeting within thirty days as from the request date. If the Committee does not call for the extraordinary general meeting within the specified period, the Registrar has the power to call for the extraordinary general meeting.

Section 24. In respect of calling for the general meeting or the extraordinary general meeting under section 19, section 22, or section 23, the Committee shall send a letter of invitation to every member who is in the list of membership registration no less than seven days prior to the meeting date.

The calling for the general meeting under paragraph one shall specify the place, date, time and agenda of the meeting and shall also together send details and relevant documents.

Section 25. At a general meeting, the presence of members or members' representative of not less than one-half of total members or no less than one hundred members shall constitute a quorum.

In the first meeting, if the presence of members or members' representative lacks quorum in the meeting requested by members, the meeting shall be adjourned. If it is not the meeting requested by members, a new date for general meeting shall be made within thirty days. In respect of the latter meeting, the presence of members or members' representatives of no less than one tenth of the total members or no less than thirty members shall constitute a quorum.

In the general meeting to amend or add the rules or dissolve the Funeral Assistance Association, the presence of members under paragraph one shall apply.

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Section 26. In the general meeting, one member shall have one vote; the decision of the meeting shall be made by the majority of votes. In the case of an equality of votes, the presiding member shall have an additional vote as the casting vote except in the case of amendment or adding the rule and the dissolution of the Funeral Assistance Association, the decision shall be made by no less than two-third of the attendees.

Section 27. Members may authorize in writing to another person who is not a member to attend the general meeting and vote on his or her behalf. One proxy shall only be mandated by one grantor.

Section 28. In making resolution, if the interest of a Member of Committee or member of the Funeral Assistance Association is in conflict with the interest of the Association, that particular Member of the Committee or member of the Association shall not cast his or her vote on such matter.

Section 29. The Registrar and competent official may attend the general meeting of a Funeral Assistance Association and may express his or her view to the meeting but he or she shall not cast any vote.

Section 30. A Funeral Assistance Association shall not ask for any other sum of money from its members except for the application fee, maintenance fee and welfare allowance.

The application fee shall be collected from the applying members for only once in accordance with the rate prescribed in the rule but shall not exceed the rate prescribed in the Ministerial Regulation.

Maintenance fee shall either be monthly or annually collected from the members in accordance with the rate prescribed in the rule but shall not exceed the rate prescribed in the Ministerial Regulation.

Welfare allowance shall be collected according to the number of deceased members in accordance with the rate prescribed in the rule but shall not exceed the rate prescribed in the Ministerial Regulation.

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A Funeral Assistance Association may collect the welfare money in advance as the provisional disbursement for funeral expenses but shall not exceed the rate decided by the general meeting and prescribed in the rule.

In the case of dissolution of the Funeral Assistance Association or the expiration of membership, the Funeral Assistance Association shall return the welfare allowance collected in advance to its member(s) as long as the member is not bound to pay the welfare allowance as paid in advance.

Section 31. The Funeral Assistance Association may deduct a sum of money from the welfare allowance as appropriate to be the expense in the business of the Funeral Assistance Association as decided by the meeting but it shall not exceed the rate prescribed in the Ministerial Regulation.

Section 32. Members of the Committee is not entitled to any wage or any other similar benefit from the Funeral Assistance Association.

Members of the Committee may receive the meeting allowance, transportation allowance or any other similar benefit from the Funeral Assistance Association if the Funeral Assistance Association has laid out the rules for such expenditure.

The rule of the Funeral Assistance Association on the disbursement of meeting allowance, transportation allowance or any other similar benefit to Members of the Committee shall be conducted by the resolution of the general meeting and a certified copy of such rule shall be sent to the Registrar.

Section 33. No person shall induce, advise or arrange by any other similar means to make any other person to become a member of the Funeral Assistance Association which is not registered under the law.

Section 34. No person shall induce, advise or arrange any person to become a member of the Funeral Assistance Association with the benefit in return in the form of money or other properties and whether or not it is a remuneration or other expenses from that inducement, advice or arrangement.

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Section 35. a member shall have the right to inspect the account and documents of the Funeral Assistance Association to learn about the operation of the Funeral Assistance Association at the Office during its operating hours.

CHAPTER IV

CONTROL OF THE FUNERAL ASSISTANCE ASSOCIATION

Section 36. The Funeral Assistance Association shall have the membership registration in accordance with the form prescribed by the Central Registrar and maintain such registration including evidence and documents used in the registration at the Office.

The Funeral Assistance Association shall submit a copy of registration of the existing members on the ninety days as from the date of registration [of the Association] to the Registrar within thirty days as from that date. And by the end of March, June, September and December of every year, the Funeral Assistance Association shall submit to the Registrar a copy of registration of members in the changing part of the members as of the last date of those particular months within thirty days as from the last dates of those month in accordance with the rules and procedure prescribed by the Minister.

Section 37. The Funeral Assistance Association shall arrange, for every member, the payment book of individual member, balance account of an individual member, statement and disbursement evidence in accordance with the form prescribed by the Central Registrar and shall keep the documents for accounting to present the correctness of such account.

The Funeral Assistance Association shall report the amount of existing money in hand and in the banks on the last day of June of every year to the Registrar within thirty days as from that last date of the month in accordance with the rules and procedure prescribed by the Minister.

Section 38. At the end of the calendar year, the Funeral Assistance Association shall prepare the income account, expenditure account and balance account in accordance with the form prescribed by the Central Registrar and submit it to the Committee for consideration within sixty days as from the day of the end of the year.

The Funeral Assistance Association shall submit it to the general meeting for approval of the income account, expenditure account and balance account within one hundred and twenty days as from the last day of the calendar year.

The Funeral Assistance Association shall submit a copy of the balance sheet under paragraph one with the certified statement to the Registrar for examination within thirty days as from the date that the general meeting approved in accordance with rule and procedure prescribed by the Minister and the Funeral Assistance Association shall exhibit the copy of balance sheet at the office for perusal of the members and interested persons.

Section 39. The Funeral Assistance Association shall keep the documents in section 36, section 37 and section 38 for no less than ten years.

Section 40. An interested person who wishes to request an examination of document, copy of document or request, from the Registrar, for a copy of list and certify copy of document relating to the Funeral Assistance Association shall submit a request in accordance with the form prescribed by the Central Registrar.

Section 41. For the benefit of the good operation of the Funeral Assistance Association, in the case where the Registrar sees fit to seek opinions and decision of the member in any problem or matter, the Registrar has the power to order the Committee to call for an extraordinary general meeting to consider and decide on such problem or matter.

Section 42. When a member or Competent Official petition that a general meeting of the Funeral Assistance Association, if it was called or convened or a resolution of the meeting was made in violation of to the law or the rule of the Funeral Assistance Association, the Registrar has the power to revoke the resolution of the general meeting which was made in the meeting which was called, convened, or the resolution of the meeting was made in violation to the law or the rule of the Funeral Assistance Association. In respect to the request to revoke the resolution of the general meeting, if the request is made by a member, he or she shall make such request within thirty days as from the day the resolution was made by the general meeting.

In the case where the Registrar orders the resolution of the general meeting to be revoked, a member of the Committee has the right to appeal such order, in writing, to the

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Permanent Secretary and submit it to the Registrar within thirty days as from the day of being notified of such order. The Registrar shall submit the appeal to the Permanent Secretary without delay.

The Permanent Secretary shall complete the consideration within sixty days as from the date which the appeal was submitted, the decision of the Permanent Secretary shall be final.

Section 43. In the case where a Member of Committee or an official of the Funeral Assistance Association perform an act which results in any damage to the Funeral Assistance Association, and if the Funeral Assistance Association does not complain or file a lawsuit, the Registrar may make a complaint or file a lawsuit. The public prosecutor shall represent the Funeral Assistance Association in court and the Funeral Assistance Association shall be responsible for expenses on complaint or filing of the lawsuit or representation to the Registrar or the public prosecutor as the case may be.

Section 44. In the case where the damage of interest of the Funeral Assistance Association or its members or defect relating to finance or accounting was caused by the act or omission of the Committee or Member of the Committee, the Registrar has the power to order in writing to undertake the followings:

(1) The Committee or the Member of the Committee shall restrain part of the performance which caused the defect or damage to interest of the Funeral Assistance Association or its members;

(2) The Committee or the Member of the Committee shall rectify the defect in accordance with means and period of time specified by the Registrar;

(3) The Committee or the Member of the Committee shall temporarily suspend their duties in order to rectify the defect in accordance with means and period of time specified by the Registrar;

(4) The entire Committee shall vacate the office or Member of the Committee who was involved in such matter shall vacate the office.

Section 45. When the Registrar orders the entire Committee to vacate the office, the Registrar shall appoint a temporary Committee with the same duties and rights as the

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Committee and the temporary Committee shall convene a general meeting to elect a new Committee within forty five days as from the date of being appointed.

Section 46. When the Registrar orders a Member of the Committee to vacate the office, the remaining Committee shall call for the general meeting in order to appoint a replacement of the Member of the Committee within thirty days as from the date that the Member of the Committee vacated the office. If there is no appointment or the appointment of the Member of the Committee cannot be made within the specified period, the Registrar shall appoint one of the members to be Member of the Committee. The appointee shall be in office for the remaining term of office which he or she replaces but in the case where the remaining term of office is less than one hundred and eighty days, the remaining Committee may or may not call for the general meeting or the Registrar may or may not appoint the replacement of the Committee.

In the case where there are less than seven Members of the Committee remaining, the Registrar shall appoint the temporary Member of the Committee to complete the seven-person threshold and the Committee shall convene the general meeting to elect the replacement of the Member of the Committee who vacates the office and shall complete such procedure within thirty days as from the date the Registrar appointed the temporary Member of the Committee.

Section 47. In the course of performance of duties under this Act, the Registrar or any person assigned by the Registrar and Competent Official shall have the powers:

(1) to enter into the office of the Funeral Assistance Association during the operating hours from the sunrise to the sunset to inspect and control the execution of this Act;

(2) to order Member of the Committee or official of the Funeral Assistance Association to submit or present the accounts and documents of the Funeral Assistance Association;

(3) to inquire persons in (2) or summon such person to answer questions or to state facts relating to the operation of the Funeral Assistance Association.

In the case of the inspection performed by the Competent Official, after the inspection, the report of the inspection shall be submitted to the Registrar.

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In the course of performance of duties of the Registrar or a person assigned by the registrar and Competent Official in paragraph one, the person related shall facilitate as appropriate to the Registrar, the person assigned by the Registrar and Competent Official.

Section 48. The Registrar or the person assigned by the Registrar and Competent Official shall have the identification card in accordance with the form prescribed by the Central Registrar.

In the course of performance of duties, The Registrar or the person assigned by the Registrar and Competent Official shall present the identification card as requested by the related person.

CHAPTER V

FUNERAL ASSISTANCE OF THE GOVERNMENTAL SECTOR, GOVERNMENTAL AGENCY, STATE ENTERPRISE AND PROFESSIONAL AGENCY WHICH IS A JURISTIC PERSON UNDER THE SUPERVISION OF THE STATE

Section 49. The governmental sector, governmental agency, state enterprise and professional agency which is a juristic person under the supervision of the state wishes to operate the funeral assistance shall act in accordance with the rule prescribed in section 50.

Section 50. The Ministry of Social Development and Human Security* shall prescribe rules on registration of operation, control and dissolution of the Funeral Assistance of the governmental sector, governmental agency, state enterprise and professional agency which is a juristic person under the supervision of the state. Upon the approval of the Council of Ministers, the rules shall come into force.

When the funeral assistance of governmental sector, governmental agency, state enterprise and professional agency which is a juristic person under the supervision of the state has registered in accordance with the rule prescribed by the Ministry of Social Development and Human Security* in paragraph one, it shall be deemed that the funeral assistance is the work under the powers and duties of such governmental sector, governmental agency, state enterprise and professional agency which is a juristic person under the supervision of the state.

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CHAPTER VI
DISSOLUTION OF THE FUNERAL ASSISTANCE ASSOCIATION

Section 51. The Funeral Assistance Association shall be dissolved by one of the following reasons:

- (1) the resolution of the general meeting to dissolve;
- (2) the Registrar orders to be dissolved under section 52;
- (3) the Court orders to be dissolved under section 54.

When the Funeral Assistance Association is dissolved, the Central Registrar shall announce the dissolution in the Government Gazette and the Registrar shall also post an announcement at the Office.

Section 52. The Registrar shall have the power to order for the dissolution of the Funeral Assistance Association in the following cases:

(1) one fourth of the total members submit a request to the Registrar to dissolve the Funeral Assistance Association including the reasons in the request and the Registrar has inspected the evidence and reasons in the request and it clearly appears that the Funeral Assistance Association should be dissolved as per the request;

(2) a person or several persons other than Members of the Committee act(s) as the Committee and the Registrar has ordered such person to cease to act as a Member of the Committee but he or she fails to act accordingly;

(3) there is a circumstance which appears that the operation of the Funeral Assistance Association is not under good faith and the Registrar has inspected such circumstance and it is reasonably believed to be so.

(4) There is a circumstance which appears that the operation of the Funeral Assistance Association may not be continued for whatever reason.

Once the Registrar orders the dissolution of the Funeral Assistance Association, the order shall be notified in writing with reason to the Funeral Assistance Association within thirty days.

Section 53. In the case where the Registrar orders the dissolution of the Funeral Assistance Association under section 52, no less than one half of the total Committee of the Funeral Assistance Association have the right to appeal, in writing, to the Permanent Secretary by submitting it to the Registrar within thirty days as from the date of receiving such order. The Registrar shall further submit the appeal to the Permanent Secretary without delay.

The Permanent Secretary shall decide the appeal within sixty days as from the date that the appeal was submitted and the decision of the Permanent Secretary shall be final.

Section 54. In the case where the Registrar neglects or fails to perform as prescribed in section 53, the Court may order the dissolution of the Funeral Assistance Association as requested by the stakeholder.

CHAPTER VII LIQUIDATION

Section 55. When the Funeral Assistance Association shall be dissolved for whatever reason, there shall be liquidation of which. Unless otherwise provided in this Act, the provisions in Civil and Commercial Code on the liquidation of the registered partnership, limited partnership and limited company shall apply mutatis mutandis.

Section 56. In respect to the appointment of the liquidator of the Funeral Assistance Association which shall be dissolved, the general meeting shall appoint the liquidator and shall be approved by the Registrar within thirty days as from the date of the dissolution of the Funeral Assistance Association or as from the date the Permanent Secretary ordered the appeal to be dismissed, as the case may be, in order to proceed with the liquidation of the Funeral Assistance Association.

In the case where the general meeting cannot appoint the liquidator within the specified time under paragraph one or the Registrar does not approve the appointment of the liquidator, the Registrar may appoint the liquidator to proceed the liquidation of the Funeral Assistance Association.

When the Registrar sees that it is appropriate or no less than two third of the total members request to the Registrar, the Registrar may appoint a new liquidator to replace the already appointed liquidator.

The Registrar shall register the liquidator approved under paragraph one or the liquidator appointed under paragraph two or paragraph three and shall post the name of the liquidator at the Office and the office of Amphoe in which the Funeral Assistance Association is situated within fourteen days as from the day of registration of the liquidator.

The liquidator may earn remuneration as prescribed by the Registrar.

Section 57. Within thirty days as from the date that the Registrar registered the liquidator, the liquidator shall post an announcement at the office and the office of Amphoe where that Funeral Assistance Association is situated and announce in the local newspaper or make an advertisement through a local radio that the Funeral Assistance Association has been dissolved and notify in writing to every creditor appeared in the accounting books or documents of the Funeral Assistance Association or appeared in any means so that they acknowledge of the dissolution of the Funeral Assistance Association and the official shall submit a demand letter to the liquidator.

Section 58. Upon the dissolution of the Funeral Assistance Association, the Committee and official of the Funeral Assistance Association have duties to maintain all the assets of the Funeral Assistance Association until the liquidator asks for the submission.

The liquidator shall call the Committee or official of the Funeral Assistance Association to submit the assets in paragraph one including the accounting books, documents and other objects whenever he or she wishes.

Section 59. The liquidator shall prepare the balance sheet of the Funeral Assistance Association without delay and submit it to the auditor to examine and certify correctness and, if necessary, he or she may request the Registrar to appoint the auditor to examine the balance sheet.

Once the auditor certifies the balance sheet, the liquidator shall submit the balance sheet to the general meeting to approve and further submit such balance sheet to the Registrar.

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Section 60. After the completion of liquidation, the remaining assets may not be divided amongst the members of the Funeral Assistance Association. Instead, such assets shall be transferred to another Funeral Assistance Association or another juristic person with the purpose of public charity as prescribed in the rule of the Funeral Assistance Association or in accordance with the resolution of the general meeting. In the case where it is not prescribed in the rule or the general meeting did not make give a resolution on such matter, the assets shall be the property of the state.

CHAPTER VIII PENALTIES

Section 61. Any person who operates a funeral assistance without registering as a Funeral Assistance Association or registering as the Funeral Assistance under this Act shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding sixty thousand baht or to both.

Section 62. Any person who is a member of the Funeral Assistance and knows that such funeral assistance is not registered as the Funeral Assistance Association or registered as the Funeral Assistance under this Act shall be liable to a fine not exceeding five hundred baht.

Section 63. Any person who use the word “funeral assistance” or any other word with similar meaning in their business violating section 5 shall be liable to a fine not exceeding ten thousand baht and to a fine not exceeding five hundred baht per day until such word is ceased to be used.

Section 64. In the case where the Funeral Assistance Association fails to act under section 16 paragraph one, section 17, section 20, section 36, section 37, section 38 or section 39 or violates section 30 or section 31, all Members of the Committee shall be liable to a fine not exceeding ten thousand Baht except where such person can prove that he or she was not involved in the offending act committed by the Funeral Assistance Association.

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Section 65. A Member of the Committee who takes money or assets or other similar benefit from the Funeral Assistance Association without the right to receive under section 32 shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding sixty thousand baht or to both.

Section 66. Any person who violates section 33 or section 34 shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding sixty thousand baht or to both.

Section 67. Any person who fails to act in accordance with the order of the Registrar or the person assigned by the Registrar or Competent Official or does not facilitate the Registrar or the person assigned by the Registrar or Competent Official shall be liable to a fine not exceeding five thousand baht.

Section 68. A Member of the Committee or official of the Funeral Assistance Association who fails to maintain the assets of the Funeral Assistance Association or refuses to submit the assets, accounting books, documents or other objects of the Funeral Assistance Association to the liquidator in section 58 shall be liable to imprisonment for a term not exceeding two years or to a fine not exceeding forty thousand baht or to both.

Section 69. Any person who shares or transfers to any person the remaining assets once the liquidation is completed in violation of section 60 shall be liable to imprisonment for a term not exceeding three years or to a fine not exceeding sixty thousand baht or to both.

TRANSITORY PROVISION

Section 70. As from the date in which this Act comes into force, it shall be deemed that the Funeral Assistance Association registered under the Funeral Assistance Act B.E. 2517 is the Funeral Assistance Association registered under this Act.

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Section 71. As from the date that this Act comes into force, it shall be deemed that the Funeral Assistance of the governmental sector, governmental agency, state enterprise and professional agency which is a juristic person under the supervision of the state registered under the Funeral Assistance Act B.E. 2517 is the Funeral Assistance of the governmental sector, governmental agency, state enterprise and professional agency which is a juristic person under the supervision of the state registered under this Act.

Section 72. Upon the approval of the Council of Ministers to change the capital of any state enterprise into shares and establish a company and the Registrar of the partnership under the Civil and Commercial Code or the Registrar under the law on Public Limited Company, as the case may be, registers such company under the law on State Enterprise Capital, the funeral assistance of the state enterprise registered under section 50 of this Act shall continue to operate until there is a registration of the Funeral Assistance Association under this Act and rights, duties and obligations of the funeral assistance of such enterprise shall be transferred to those of Funeral Assistance Associations registered but it shall be done within sixty days as from the date of registration of the company under the law on State Enterprise Capital.

In the case where the process under paragraph one is not carried out, the funeral assistance shall be deemed to be dissolved.

Section 73. All Ministerial Regulations, rules, notifications or orders prescribed under the Funeral Assistance Act B.E. 2517 shall continue to be enforced in so far as they are not contrary to or inconsistent with this Act until the Ministerial Regulations, rules, notifications or orders are prescribed to replace the mentioned within one hundred and eighty days as from the date that this Act comes into force.

Countersigned

Police Lieutenant Colonel Thaksin Shinawatra

Prime Minister

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SCHEDULE OF FEES

- | | |
|---|---------------|
| (1) Application for registration of the Funeral Assistance Association | Each 100 baht |
| (2) Application for registration of amendment or addition Of the rule of the Funeral Assistance Association | Each 50 baht |
| (3) Application for the appointment or a change of Committee of the Funeral Assistance Association | Each 50 baht |
| (4) Application for examination and copy of documents Relating to the Funeral Assistance Association | Each 50 baht |
| (5) Application relating to other matters of the Funeral Assistance Association besides (1) (2) (3) and (4) | Each 25 baht |
| (6) Registration Certificate of the Funeral Assistance Association | Each 500 baht |
| (7) Replacement of the Registration Certification Of the Funeral Assistance Association | Each 100 baht |
| (8) Certifying the documents relating to Funeral Assistance Association | Each 25 baht |

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