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**The Beginning of the Thai Beer Industry
The Establishment of the Boonrawd Brewery Co., Ltd**

**by
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The Beginning of the Thai Beer Industry*

The Establishment of the Boonrawd Brewery Co., Ltd

Makoto Nambara[†]

Abstract

This article examines the beginning of the Thai beer industry in the early 1930's. I mainly focus on Phraya Phiromphakdi, the founder of the Boonrawd Brewery Co., Ltd., which Phiromphakdi established in 1933.

There are several points to be examined in this article. Firstly, the founder's motivation is analyzed in terms of his entrepreneurship. It is easy to imagine that starting the brewing industry was difficult in Thailand in the 1930's. There were various problems for the brewing industry such as capital, technology, machinery, and raw materials. Why did Phraya Phiromphakdi decide to enter into the brewing business? Secondly, the alcohol market in Thailand during the 1920's and 1930's is studied in order to reveal how Phraya Phiromphakdi exploited a business opportunity. Until 1933, the beer market had been dominated by imported beer. The demand for other products such as wine, whisky, brandy, and samshu (Chinese wine) is also carefully examined in this article to find out why the alcohol industry shifted in the early 1930's from other spirits to beer. Thirdly, the brewing industry is a business licensed by the government so negotiations with the government were important in terms of deciding a liquor tax. Besides this tax, customs duties on raw materials and brewing machinery affected Phraya Phiromphakdi's business seriously, thus getting permission with advantageous conditions was vital to him. Lastly, this article compares early domestic beer production in the 1930's to imported beer volume to ascertain if the Boonrawd Brewery Company succeed in competing with the imported beer market.

JEL classification: N6

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1. Introduction

The purpose of this article is to examine Phraya Phiromphakdi's motivation to engage in the beer industry before 1932. In Thailand the political system changed from an absolute monarchy to constitutional monarchy in 1932. The Boonrawd Brewery Co., Ltd, which Phraya Phitromphakdi established in 1933, is still famous and leading company in Thailand today. In fact, until the mid 1990's the company dominated the domestic beer market with a high market share of approximately 90%. Now the Boonrawd Brewery Co., Ltd is the second largest beer company.

First of all, I would like to introduce existing research regarding this company and the Thai beer industry. Although there are several books and magazine articles for this topic have appeared in Thailand recently, it can be said that neither a detailed company history nor a Thai beer industry history has been written up to the present. Although cremation books on the founder and his family provide valuable information on their entrepreneurship and family business, it seems that statistical analysis including beer importation in the 1930's and the beer tax policy of the Thai government are necessary to describe vividly the rapid expansion of the Thai beer industry. That is to say, external factors including imported beer, and the importation of raw materials and internal factors such as beer taxation and the Thai governmental policy should be considered.

Let us examine several existing cremation books and articles. Two cremation books of Phraya Phiromphakdi and his son, Prachuap, and Phiromphakdi's own dairy give us vital information about their family and the beer business.¹ They are useful to make a chronological table of the family history as well as the family's beer business. A book on the Thai beer industry also provides detailed business information prior to WWII.² The weak points of these materials are their lack of statistical figures, including

¹ His cremation book is Phraya Phiromphakdi, *Prawat Phraya Phiromphakdi kap Prawat Rong Bia* (History of Phraya Phiromphakdi and the History of Beer Factory), Bangkok, 1950. His dairy is Phraya Phiromphakdi, *Banthukpracamwan Kanthongthio khong Khaphacao* (Diary of my travel), Bangkok, 1950. Prachuap's cremation book is *Kitthung Pho* (Thinking of father), Bangkok, 1992.

² Prawat Chao Phraya Woraphongphiphat Phraya Phiromphakudi Lae Prawat Rong Bia (*The History of Chao Phraya Woraphongphiphat Phraya Phiromphakudi and the History of Beer Factory*), Bangkok, Ongkan Khru-Sapha, 1963.

profit/loss statements, and balance sheets of the company. Thus this makes it difficult to understand the Thai beer market situation before 1945. Since 1945, several articles and books have attempted to fill the gap on the Thai beer market before and after 1945.³ The Boonrawd Brewery Co., Ltd has published several anniversary reports and recently the company's history books were published in Thai.⁴ These materials are based on cremation books. Compared with Japanese company history books, Thai company history books lack comprehensive descriptions, including social history, food, culture, tax and the company's management figures.

There are several points to be examined in this article. Firstly, the founder's motivation is analyzed in terms of his entrepreneurship. It is easy to imagine that starting the brewing industry was difficult in Thailand in the 1930's. There were various problems for the brewing industry such as capital, technology, machinery, and raw materials. Why did Phraya Phiromphakdi decide to enter into the brewing business? Secondly, the alcohol market in Thailand during the 1920's and 1930's is studied in order to reveal how Phraya Phiromphakdi exploited a business opportunity. Until 1933, the beer market had been dominated by imported beer. The demand for other products such as wine, whisky, brandy, and samshu (Chinese wine) is also carefully examined in this article to find out why the alcohol industry shifted in the early 1930's from other spirits to beer. Thirdly, the brewing industry is a business licensed by the government so negotiations with the government were important in terms of deciding a liquor tax. Besides this tax, customs duties on raw materials and brewing machinery affected Phraya Phiromphakdi's business seriously, thus getting permission with advantageous conditions was vital to him. Lastly, this article compares early domestic beer production in the 1930's to imported beer volume to ascertain if the Boonrawd Brewery Company succeed in competing with the imported beer market.

2. The Beer Market in the Early 20th Century

In 1901, an article in *the Bangkok Times Weekly Mail* in 1901 reported the kinds of alcohol Thai people liked to drink at that time.⁵

It need hardly be said that Bangkok is a samshoo-drinking town ; \$ 215,000 worth of that

³ "Prachuap Phiromphakdi : Naenon Khon Run-mai Yomdi kwa Run-kon", *Phunam Thurakit*, October 1987.

⁴ Ruangyot Chantharakhiri, *Thang Sing Phan*, Yuk Samai, 1994. Thanawat Sappaibun, *Sing maichai khe Bia*, Dokya, 1998.

⁵ "What Bangkok Drinks" *the Bangkok Times Weekly Mail*, 30 April 1901.

spirit was imported last year, and there should be a good deal of it produced in Bangkok besides. But dealing only with what may be termed *farang* drinks, the Custom House statistics show that we are a beer drinking people. Most of that beer is simply got up from Singapore, but where fuller details are available it is Germany that leads, and Germany has a longer lead than perhaps most people would have supposed. After beer the most popular drink is not whisky, nor is it wine – it is brandy, most of which, after Singapore, comes from Germany.

According to this article, it is understood that local people preferred to drink samshu and foreigners liked to drink beer and brandy. Samshu, made from rice or millet in China and imported from China, was quite popular among the Thai people.

Japanese consular reports analyzed the beer import market of Thailand in 1905.⁶ According to this report, in terms of value major imported beer countries were Germany, Singapore, Denmark and the UK. Among them, Germany was top, accounting for 40% of the share in both of volume and value. The report reveals various marketing points such as brand, price, bottle, import tariff, cost of landing and lighterage. It is interesting to note that at that time two types of bottles, large and small, were imported. Customs statistics, however, did not make a distinction between the sizes, thus making it difficult to estimate the right numbers of bottles. The report also introduces two top brands, Key-Beer from Germany and Ny Carlsberg beer from Denmark. At that time, the import tariff was a fixed 5% per ad valorem. The report refers to wholesale prices of several brands such as Key-beer, Ny Carlsberg beer and Japanese Ebisu beer. They were 22 baht per 1 box (4 dozen large bottles of beer) for Key-Beer and Ny Carlsberg Beer, and 18 baht for Japanese Ebisu Beer. The Japanese consular report pointed out the difference of market success and failure of Japanese Ebisu beer by establishing a marketing policy of not reducing price

Now let us examine the retail price of various kinds of alcohol in Thailand from the mid 1910's to 1938. Appendix 1 shows the trend of price differences between highly priced champagne, whisky, brandy, and moderately priced beer and wine. It is difficult to compare the prices strictly because of unit differences. It is clear that the main consumers of the above imported alcohol were foreign residents and a few upper class Thai persons because these items were considered luxurious goods. In fact, the general public could not afford to buy such expensive goods.

⁶ “Shakokuniokeru bierhannbaijoukyou (Selling conditions of beer in Siam)” Tsushouisan, Dai71gou, Meiji39nen11gatsu28nichi (November 28, 1906), pp.3-5.

3. Phraya Phirompakdi's life

Phraya Phiromphakdi (Boonrawd Setthabut) was born on October 13, 1872. As can be seen from his autobiography⁷, his life was full of ups and downs. His life can be divided into three parts; childhood and youth, various business careers before entering the brewing industry and his main career in the brewing business.

First, let us look at Phraya Phiromphakdi's childhood and youth. His father was Phra Phiromphakdi (Chom Setthabut) and his mother was Ma Setthabut. His name indicates that his family was conferred the rank of the nobility and the honorific name from the King. Phraya Phiromphakdi, whose original name was Boonrawd Setthabut, was quite a bright child. On March 31, 1890 he was given a first prize with a reward of 150 baht from the royal family because he had had the best grades. The Ministry of Morality (now Education) offered him a teacher's position in 1890. After a while he transferred to teach in another school for the poor. The schoolmaster was British, S. Greenrod with whom Phraya Phiromphakdi had a disagreement in 1892. At that time, Phraya Phiromphakdi made a decision to get a secretarial job in the Ministry of Morality but S. Greenrod did not allow him to resign from the school. In the end Phraya Phiromphakdi gave up the governmental job and left the school.

His career as a merchant began by working for Kim Seng Lee Company in 1893. The company owned by Teng Sophanodon engaged in teak trade, rice milling and sawmilling. He worked as a clerk with a monthly salary of 25 baht. He was engaged in the export-import business, and worked as an interpreter by using his competent English ability. It was important for him to absorb various business experiences at Kim Seen Lee Company. In 1897, in order to improve his career, he changed his job to work for the Denny Mott & Dickson owned by A.J. Dickson. Phraya Phiromphakdi worked for the western company as an interpreter and later acted for his master. His monthly salary started from 50 baht, three months later it became 75 baht, and eventually reached 140 baht. He resigned from the company in 1921.

Now let have a look at his family life. He married Lamai in 1898. After several

⁷ *Prawat Chao Phraya Woraphongphiphat Phraya Piromphakudi Lae Prawat Rong Bia* (The History of Chao Phraya Woraphongphiphat, Phraya Piromphakudi and the History of Beer Factory), Bangkok, Ongkan Khru-Sapha, 1963.

years of marriage, his wife gave birth twice but the offsprings died soon after birth. Hence they adopted Wit, the son of Phiromphakdi's brother. Their first-born son, Prachuap, was born on January 2, 1912. Prachuap played an important role in his father's brewing business as a successor.⁸

Phraya Phiromphakdi started in the timber trade business in 1904, with support from the owner of Kim Seen Lee Company. He made his first overseas business trip to Asia including Singapore, Hong Kong, Shanghai and Japan in 1905. He did not succeed in selling enough teak timber in Japan. He often visited foreign countries on business. In 1908, he went to London and Manchester in the United Kingdom. His business expanded into the British automobile agency in Thailand as a result of this trip.

His business reached a turning point when he started a ferry business at the Chao Phraya River with Phra Sophon Pecharathana (Ki Sophanotara) and Tidyu in 1910.⁹ With a total capital of 36,000 baht (12,000 baht per investor) they purchased two ferryboats in order to start the business. In 1913, this business expanded with the establishment of Ban Luan Co., Ltd an initial capital investment of 100,000 baht. Phraya Phiromphakdi was appointed as president of the company. In the ferry business the competitions was severe, and in 1928 the government announced a plan to construct a bridge at the Chao Phraya River. Because of this, Phraya Phiromphakdi had to find another business. In 1929, he visited Sumatra in order to consider the feasibility of the tobacco and sugarcane business. He finally decided to enter the brewing business. In 1932, he went to Europe for the purpose of purchasing brewing machinery.

Now let us move on and see how Phraya Phiromphakdi was conferred the rank of nobility and the honorific name from the King. He became the member of the Sua Pa in 1911. In 1912, he was given title of Luang and the honorific name of Phakdi. In 1917, he received the title of Phra and he was called Phra Phakdi. On January 1, 1925 he became Phraya Phiromphakdi. At that time it is well known that several times he made contributions to put out fires at the riverside rice mills and warehouses using his company's boats that had fire pumps.

⁸ See his life and business in his cremation book. *Khit Tung Pho* (Thinking of father), Bangkok, 1992.

⁹ *Prawat Chao Phraya Woraphongphiphat Phraya Piromphakudi Lae Prawat Rong Bia* (The History of Chao Phraya Woraphongphiphat ,Phraya Piromphakudi and the History of Beer Factory), Bangkok, Ongkan Khru-Sapha, 1963, p.155.

4. Petition from Phraya Piromphakdi to King

Phraya Piromphakdi submitted a petition regarding the beer business to the King on February 17, 1931. This petition can be found in the Thai National Archives.¹⁰ This document shows Phraya Pirom's motivation to engage in the beer business so its main points will be summarized in this section.

First of all, Phraya Piromphakdi made the point that beer import value and volume to Thailand was large by showing trade statistics from 1926 to 1929. He emphasized that domestic beer production would save up to 80% of foreign imports and save money. Though importing raw materials such as hops, malt and bottles was necessary, the possibility of domestic production of malt and hops in north Thailand in the future might pave the way to reduce imports.¹¹

He emphasized three good points for brewing beer in Thailand; by not mixing chemicals, sanitary safety to consumers would be maintained, selling domestic beer was cheaper than selling imported beer; by employing Thai people and utilizing domestic raw materials such as broken rice instead of malt, and water, would have a positive impact on the Thai economy. He had a plan to register a limited company with a capital of 500,000 baht. At that time there were several problems to engage in the Thai brewing industry in terms of securing raw materials such as wheat, malt, hops, imported machinery, brewing technology, and capital. How did he overcome these difficulties? The document of Thai National Archives shows his dependence on a foreigner and a foreign trading house.

On December 9, 1929, Phraya Piromphakdi made a contract with the manager of the German company, Paul Pickenpack, to consider beer bidding to the Thai government. According to the *Commercial Directory for Siam in 1929*, which was published by the Ministry of Commerce and Communications, Paul Pickenpack was a German company with headquarters in Hamburg. The firm imported items to Thailand including beer, wine, spirits, cars and trucks for railways and tramways, electrical goods and apparatus, machine belting of all kinds, canned milk, machinery of all sorts, and

¹⁰ R7.RL.20.3/7. N.A.

¹¹ The Boonrawd Brewery started wheat plantation in Chiang Rai in 1984. In 1988 Chiang Mai Malt factory was established.

photographic goods.¹² Once Phraya Phiromphakdi and Paul Pickenpack could succeed in their bidding to the Thai government, they would establish a joint-venture company with 75% of the capital from Phiromphakdi, 25% from Paul Pickenpack. Phraya Phiromphakdi's role in the business was to manage and engage in selling while Paul Pickenpack was responsible for fitting machinery, technology and hiring experts. Thus the document shows that in 1929, Phraya Phiromphakdi was fully dependent on a foreign partner for technology and production, and partially for capital.

Now let us look at his 500,000 baht investment plan. The initial production capacity of the plant was 10,000 hectoliter for the first stage and it was planned to increase up to 30,000 at most.

The plan in 1929

Land about 1,250 tarangwa (5,000 square meter)	25,000	baht
Plant construction	100,000	baht
Machinery (boiling machine, boiler, electricity, chimney)	160,000	baht
Machinery (ice machine for cooling 30 tons of beer)	60,000	baht
Beer cooling storage room	35,000	baht
Beer bottles, compressor, bottle washing machine	25,000	baht
Trucks	12,000	baht
Water main, road construction in factory	10,000	baht
Machinery repair tools	5,000	baht
Construction reserve	20,000	baht
Business reserve	48,000	baht
Total	500,000	baht

(Source) R.7.RL20.3/7. N. A, [Khronkhan tang Borisat]

This plan indicates that the brewing industry was a capital-intensive investment and machinery accounted for large portion of the total investment. At that time there was a few modern manufacturing industry in Thailand except for the Siam Cement Co., Ltd. The Siam Cement Co., Ltd was established in 1913 with capital of 1 million baht. Since the Privy Purse Bureau invested 50% of capital, Phraya Piromphakdi's plan was considered a large investment at that time.

¹² Ministry of Commerce and Communications, Bangkok, *Commercial Directory for Siam 1929 Third Edition*, pp.160-1.

5. The Importation of Alcohol to Thailand

The trend in importing alcohol to Thailand during the inter-war period is briefly examined in this section to reveal Phraya Phiromphakdi's motivation to enter into the beer brewing industry. In other words, the relationship between beer import during the 1920's and 1930's in Thailand and Phraya Phiromphakdi's decision to invest in the beer industry is carefully examined.

Table 1 and 2 show the import values and volume of various forms of alcohol to Thailand during the inter-war period. It is important to note that the statistics from customs before 1922/23 represent figures into the Bangkok port and those statistics after 1923/24 include other ports of Thailand.

Table 1 shows import volume. Up to 1930/31 samshu (Chinese wine) dominated alcohol importing, followed by brandy and beer (See Chart 1).

Table 1 Alcohol Import Volume to Thailand (1918/19 - 1940)

(Unit: liter)

	Beer	Wine	Brandy	Whisky	Samshu	Others
Year	Volume	Volume	Volume	Volume	Volume	Volume
1918/19	336,070	58,096	81,204	85,399	934,412	13,383
1919/20	295,016	39,384	51,704	42,589	1,135,098	275,818
1920/21	302,265	76,283	130,517	85,038	1,004,159	171,199
1921/22	244,326	76,526	112,772	125,135	1,754,692	185,798
1922/23	356,298	93,520	177,596	160,219	2,197,349	169,483

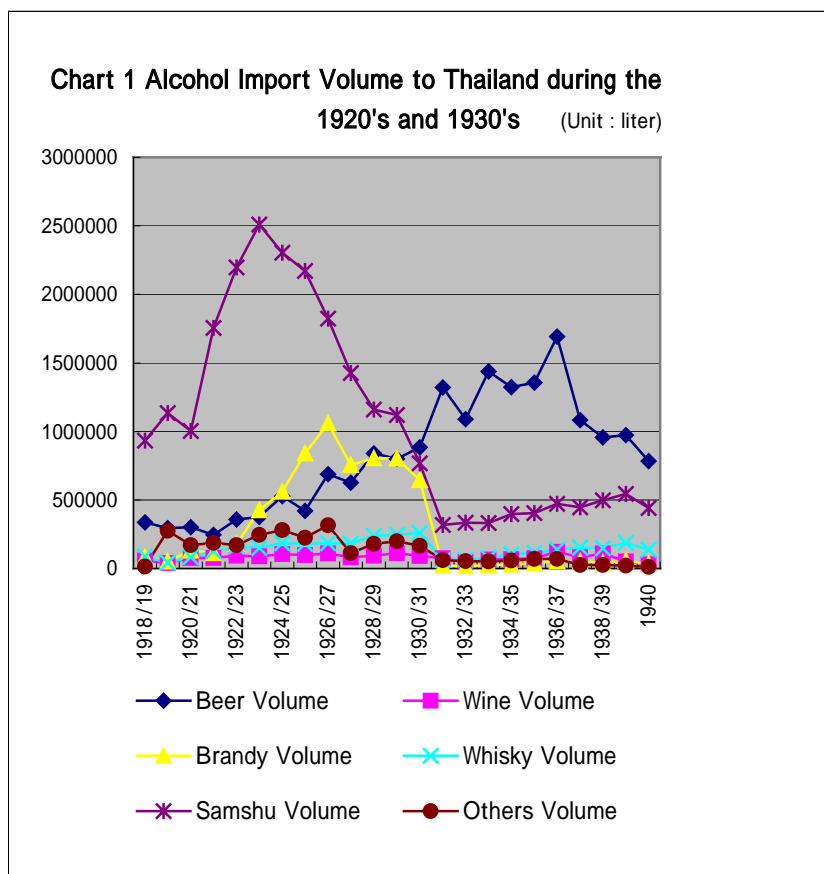
1923/24	376,419	87,596	424,549	148,790	2,510,465	244,652
1924/25	527,446	104,725	560,065	184,922	2,304,395	280,746
1925/26	421,283	98,456	839,975	180,808	2,171,886	223,032
1926/27	689,879	109,920	1,056,898	183,469	1,824,024	315,234
1927/28	625,328	82,171	756,850	182,660	1,426,739	97,042
1928/29	840,657	93,855	805,755	237,972	1,160,642	179,923
1929/30	799,792	112,573	803,364	246,056	1,120,707	199,009
1930/31	884,672	91,408	643,648	260,059	766,995	164,949
1931/32	1,322,397	74,905	21,501	61,409	318,410	61,289
1932/33	1,089,306	46,700	16,208	65,119	333,109	53,735
1933/34	1,437,797	65,592	25,171	77,959	332,607	51,346
1934/35	1,323,201	68,404	28,605	105,587	397,816	57,624
1935/36	1,355,435	75,130	40,666	115,469	404,497	71,124
1936/37	1,691,853	122,306	52,905	136,972	472,165	69,880
1937/38	1,083,860	82,358	50,294	152,627	445,471	26,797
1938/39	956,904	109,312	42,381	147,254	496,216	26,139
1939/40	974,084	51,924	56,102	186,184	544,553	22,003
1940	784,105	29,789	32,398	137,872	440,100	11,600

Before 1922/23, the figures represent imports into the Bangkok port only.

After 1923/24, the figures include imports into other ports of Thailand.

(Source) Until 1922/23 the Department of His Majesty's Customs, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Port of Bangkok*, various years.

Since 1923/24 the Department of His Majesty's Customs, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam*, various years. From 1923/24 to 1927/28, The Department of Customs and Excise, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam Year 2471 (April 1928 to March 1929)*, p.142.



Note: Same as Table 1.
 (Source) Same as Table 1.

Table 2 Alcohol Import Values to Thailand (1918/19-1940)

(Unit: baht)

Year	Beer Value	Wine Value	Brandy Value	Whisky Value	Samshu Value	Others Value
1918/19	305,788	142,045	308,855	266,777	517,845	61,017
1919/20	253,343	87,238	151,725	123,736	1,043,444	148,693
1920/21	276,323	167,658	380,845	226,616	787,843	175,309

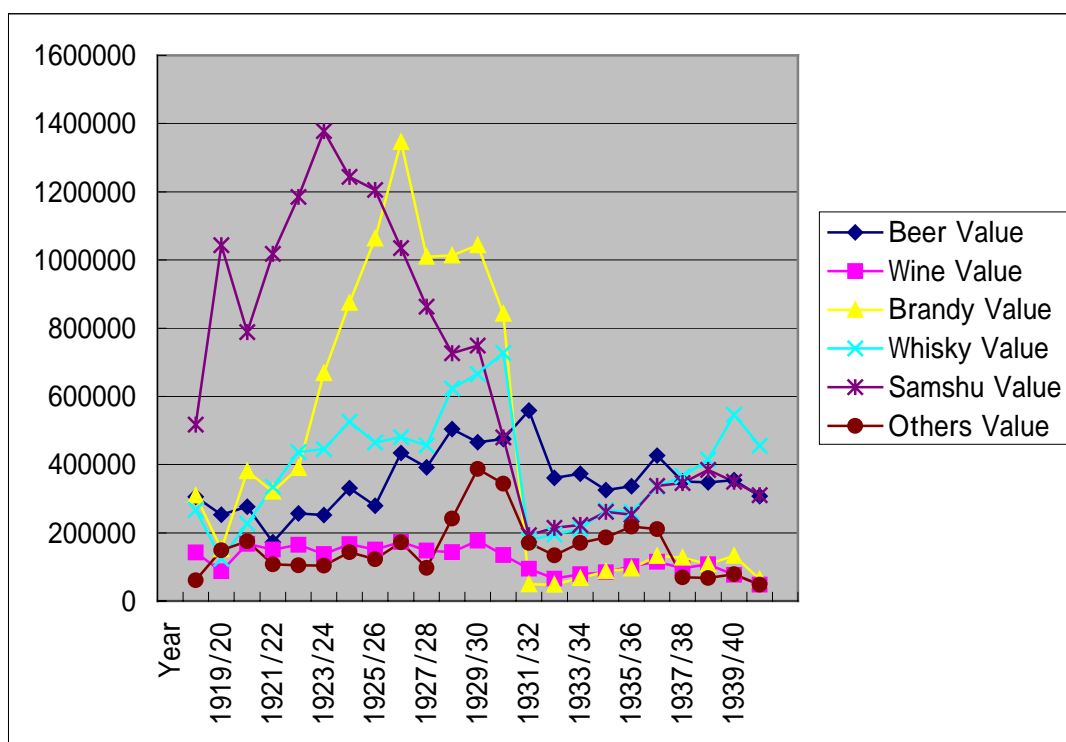
1921/22	172,237	150,889	320,437	334,787	1,018,133	108,252
1922/23	257,272	164,745	389,765	436,906	1,184,832	104,949
1923/24	251,763	137,369	668,691	444,849	1,377,651	104,389
1924/25	331,270	166,648	874,136	525,632	1,243,428	143,715
1925/26	279,745	150,656	1,062,737	465,284	1,204,992	122,555
1926/27	434,197	173,069	1,345,662	480,515	1,034,657	172,259
1927/28	391,555	148,512	1,009,225	456,511	863,480	76,081
1928/29	504,000	143,837	1,012,809	622,994	725,990	241,724
1929/30	465,463	176,980	1,043,039	665,031	748,507	387,080
1930/31	475,234	134,577	842,586	727,429	479,564	344,169
1931/32	558,682	94,560	48,300	178,910	193,239	170,348
1932/33	360,923	65,157	47,672	194,893	214,238	133,710
1933/34	373,371	78,683	67,759	211,948	222,961	170,519
1934/35	325,583	84,042	87,461	266,638	261,447	186,574
1935/36	336,478	102,495	95,945	261,980	253,038	218,563
1936/37	426,855	115,293	132,416	334,922	337,334	211,159
1937/38	350,151	96,736	127,044	365,925	346,195	69,771
1938/39	347,304	107,823	107,741	414,349	384,645	67,326
1939/40	354,086	77,218	132,766	546,617	350,050	78,642
1940	307,625	47,702	63,605	455,222	309,997	47,520

Note: Same as Table 1.

(Source) Same as Table 1. From 1923/24 to 1927/28, The Department of Customs and Excise, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam Year 2471 (April 1928 to March 1929)*, p.143.

Chart 2 Alcohol Import Values to Thailand during the 1920's and 1930's

(Unit: baht)



Note: Same as Table 1.

(Source) Same as Table 1.

The customs tariff revisions on alcohol were frequently in force during the

1920's and 1930's, and their implementation seriously affected the import situation (See Appendix 2). For example, 1931 was a turning point for various alcohol imports.

The end of January in 1931, the specific tax on brandy, whisky, rum and gin was raised from 2.5 baht for 1 liter to 5 baht. At the end of October during that same year, two types of tariffs, an ad valorem duty and the specific tax (the higher rate was charged) were imposed on beer. In other words, the ad valorem duty on beer was increased from 12% to 30%, and the specific tax was 15 satan for 1 liter. On March 4, 1933, the ad valorem duty on beer was raised again from 30% to 33.33%. These various raises on alcohol imports were put into operation in order to counter the effect of the world depression to Thailand.

Beer import volume drastically increased in 1931/32 and took first place among various alcohol imports. On the other hand, import volume of samshu, whisky, brandy and wine in 1931/32 decreased seriously. They fell 58%, 76%, 97%, 18% respectively, compared with their 1930/31 levels.

In terms of import value, brandy and samshu were major imports until 1930/31. Brandy imports increased drastically from 1919/20 and peaked in 1926/27. The samshu's peak came in 1923/24. Alcohol imports, brandy, whisky, samshu and wine decreased seriously in 1931/32. They fell 94%, 75%, 60%, 30% respectively, compared with their 1930/31 levels. It is important to notice that only beer increased (18%).

The customs tariff revisions in 1931 clearly were factors behind the serious decline of alcohol import volume and value. Firstly, beer came to top alcohol imports in 1931/32 in both volume and value. Other items, such as whisky and brandy fell in both volume and value, and samshu decreased in value.

6. Popular Japanese Beer

During the 1930's, the increase of beer import volume was sustained by a decrease of import unit price. In the past, expensive German beer dominated the import market. On the contrary during the 1930's, Japanese beer positively came into the market in order to compete with German beer. In fact, in 1930/31 the Japanese beer share of the import volume and value was 33% and 23%, compared with the German beer volume and value of 28% and 27% respectively. The Japanese consular report reveals that firstly Japanese beer had the advantage of the lowest price among the four countries of Japan, British, Denmark and Germany in terms of import unit price; secondly, the recent import tariff revision on beer increased the low price Japanese beer's competitiveness against expensive European beer; thirdly, almost all brands of

Japanese beer, such as Asahi, Sapporo, Union and Sakura, entered the Thai market.¹³

Now let us look at Table 3 and Chart 3. These show the trend of British, German and Japanese imported beer price per liter during the 1930's. Though British beer maintained high price and German beer had its mid-price, Japanese beer continued to keep quite a low price. For example, in 1936/37 the Japanese beer price was 26 % of the British price, and 45 % of the German price.

There were three types of import tariff on alcohol, beer, wine, and others including brandy, whisky, rum and gin. Until 1930 an ad valorem duty was adopted on beer and wine, and specific duty was imposed on brandy and whisky. In the 1930's specific duty was also imposed on beer and wine.

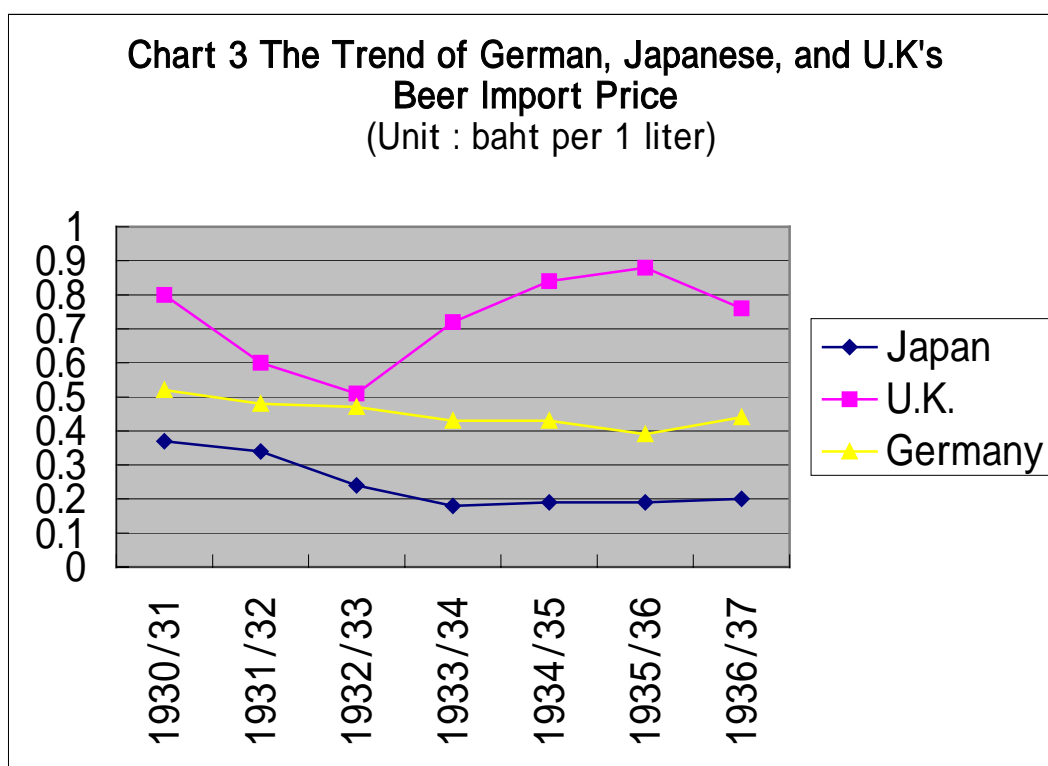
Table 3 The Unit Price of Beer Import in the 1930's

(Unit: baht per 1 liter)

	1930/31	1931/32	1932/33	1933/34	1934/35	1935/36	1936/37
Japan	0.37	0.34	0.24	0.18	0.19	0.19	0.2
U.K.	0.8	0.6	0.51	0.72	0.84	0.88	0.76
Germany	0.52	0.48	0.47	0.43	0.43	0.39	0.44

(Source) Calculated and made by Table 1 and Table 2.

¹³ “Shamushijouniokeru Nihonshouhinnochii (sonoyo) (Japanese products position in Siamese market) (no.4)”, kaigakikeizaijijou (Japanese consular report), dai5nendai42gou (5th year42volume)Shouwa7nen10gatsu24kahaxtukou (published October 24, 1932).



(Source) Calculated and made by Table 1 and Table 2.

The beer import volume peaked in 1936/37 and this figure is 1.9 times higher than that of 1930/31 when the import tariff on alcohol was raised severely. However, the value decreased 10% in the same period. This indicates that rapid increase of beer import volume was achieved with a low import unit price. This brought about a dramatic change in the list of countries that imported beer. That is to say, German beer volume declined seriously and Japanese beer volume increased rapidly. In fact, the two countries competed furiously from 1930/31 to 1932/33 (See Table 4). However from 1934/35, German disappeared from the list of the top 5 countries. On the contrary from 1931/32, Japan became the country on the top of the list that imported beer.

Table 4 Major Beer Import Countries/Region of Thailand 1927/28 ~ 1935/36

(Unit: Volume,liter, Value,baht)

Country/Region		1927/28 Volume	1927/28 Value	Country/Region		1928/29 Volume	1928/29 Value
1	Germany	217,360	121,531	1	Germany	326,833	179,024
2	U.K.	97,862	80,242	2	U.K.	123,446	90,087
3	Denmark	136,496	68,434	3	Denmark	151,765	80,442
4	Penang	59,984	63,680	4	Penang	71,007	69,698
5	Singapore	25,676	21,132	5	Netherlands	89,162	46,379
Subtotal		537,378	355,019	Subtotal		762,213	465,630
Total		625,328	391,555	Total		840,657	504,000

Country/Region		1929/30 Volume	1929/30 Value	Country/Region		1930/31 Volume	1930/31 Value
1	Germany	262,467	134,526	1	Germany	245,390	126,542
2	U.K.	110,892	91,653	2	Japan	288,451	106,918
3	Denmark	162,610	79,885	3	U.K.	91,699	73,326
4	Penang	63,596	67,896	4	Denmark	119,205	62,823
5	Netherlands	101,211	51,720	5	Penang	49,248	54,988
Subtotal		700,776	425,680	Subtotal		793,993	424,597
Total		799,792	465,463	Total		884,672	475,234

Country/Region		1931/32 Volume	1931/32 Value	Country/Region		1932/33 Volume	1932/33 Value
1	Japan	716,302	247,099	1	Japan	634,887	149,389
2	Germany	268,322	127,944	2	Germany	118,335	55,906
3	U.K.	121,317	73,321	3	U.K.	70,896	36,454
4	Denmark	89,054	41,450	4	Denmark	68,479	29,309
5	Penang	30,782	29,954	5	Penang	23,660	20,734
Subtotal		1,225,777	519,768	Subtotal		916,257	291,792
Total		1,322,397	558,682	Total		1,089,306	360,923

Country/Region		1933/34 Volume	1933/34 Value	Country/Region		1934/35 Volume	1934/35 Value
1	Japan	1,035,821	191,489	1	Japan	1,014,346	192,020
2	Denmark	99,995	42,907	2	Singapore	88,671	34,804
3	Singapore	88,535	32,771	3	Denmark	61,582	26,077
4	U.K.	39,015	27,987	4	U.K.	20,855	17,515
5	Germany	52,795	22,957	5	China	61,822	17,001
Subtotal		1,316,161	318,111	Subtotal		1,247,276	287,417
Total		1,437,797	373,371	Total		1,323,201	325,583

Country/Region		1935/36 Volume	1935/36 Value
1	Japan	1,011,752	196,176
2	Singapore	139,861	54,164
3	U.K.	22,723	20,066
4	China	64,490	17,671
5	Penang	30,338	15,975
Subtotal		1,269,164	304,052
Total		1,355,435	336,478

Note: The fiscal year starts from April to March. The ranking is based on import value.

(Source) The Department of His Majesty's Customs, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam*, various years.

Now let us examine the retail price of imported alcohol in the 1930's. Appendix 1 shows the various brands price per quarter bottle. It is evident that brandy, whisky and champagne were expensive compared with beer and wine. Among the various alcohol imports, beer was the cheapest and its price in 1931/32 was 24%, 8%, 8.5%, 8% of wine, brandy, whisky "Dewar's No.1", Champagne "Pomme & Greno" respectively. It is clear that beer price became more attractive in terms of retail price in the 1930's. This change was brought about by the government's decision to increase import tariff on alcohol in the early 1930's. In other words, beer became more popular

among the Thai upper and middle classes.

7. Importers of Alcohol to Thailand

According to the Ministry of Commerce and Communication's 1929 third edition of the *Commercial Directory for Siam*, there were 51 alcohol importers in Thailand. There were 14 Siamese firms, 9 British firms, 2 Dutch firms, 2 German firms, 2 Swiss firms, 1 French firm, 1 Italian firm, 1 Japanese firm, and 19 non-registered firms. Among the 51 importers, most of them (47 firms) imported three types of alcohol, beer, wine and other spirits. However, in 1941, the number of importer decreased to 12 beer importers and 26 wine & spirit importers. Among the 12 beer importers only three firms, the Anglo-Thai Corp., Ltd, Mitsui Bussan Kaisha, Ltd and the Oriental Stores, Ltd, were listed in 1929. This means that 9 new beer importers appeared in 1941 (See importers in 1929 in Appendix 3 and 1941 in Appendix 4 and 5).

8. The Thai Government's Response to Phraya Phiromphakdi's Petition

There were several main issues of negotiation between the Thai government and Phraya Phiromphakdi. These issues were taxes, such as beer tax, import tariff on raw materials, and brewing machinery. In addition, it appears that it was necessary for private business to get support from the government in terms of tax, capital and permission. At that time there were three key players in the negotiation: the King, the Ministry of Finance, and Phraya Phiromphakdi. Let examine the progress of the negotiations by Thai National Archive documents (R7.RL20.3/7).

On January 8, 1931, Phraya Phiromphakdi submitted a request to the Ministry of Finance to set up a brewing factory. On January 12th, he met the Minister of Finance and he was told that the beer tax was 63 satan per liter.¹⁴ Later, on February 17th, he submitted a petition to the King.

On March 12th he received a letter from the liquor tax department of the Ministry of Finance. Included with this letter from the liquor tax department, was a

¹⁴ *Prawat Chao Phraya Woraphongphiphat Phraya Phiromphakudi Lae Prawat Rong Bia* (The History of Chao Phraya Woraphongphiphat Phraya Phiromphakudi, and the History of Beer Factory), Bangkok, Ongkan Khru-Sapha, 1963, p.211.

copy of a letter dated March 7th by the Minister of Finance, File number 252/27268.¹⁵ According to this letter, the Minister of Finance was in favor of Phraya Phiomphakdi's plan because it would foster the domestic industry and save foreign currency. At the same time the Minister also expressed his concern about producing beer in such a hot country like Thailand and of introducing a beer tax.

On March 26th Phraya Phiomphakdi replied to the liquor tax department with his brewing plan. In his letter to the Minister of Finance, he asked for a cheaper beer tax rate than the import tariff, and also pointed out that domestic beer production was already being carried out in hot weather regions like Saigon, Hanoi and the Philippines. He also reported that a sample of Bangkok drinking water had been sent to a German University in Munich to check for quality, and that the water quality was guaranteed.

The Minister of Finance, Phraya Komarakun, wrote a letter to Chaophraya Mahiton, the Secretary General. In this letter the liquor tax department reported that Phraya Phiomphakdi had requested two things: reducing the beer tax to 12% of the selling price, and exclusive rights, that is to say not approving to a competitor. The Ministry of Finance did not agree with his two requests by pointing out that Phraya Phiomphakdi lacked machinery, technology and technical experts. The Ministry also showed a willingness to consider the project in spite of its several problems if the King would approve it.

Phraya Phiomphakdi met the Minister of Finance at the Ministry of Finance on August 19, 1931. At that meeting, the Minister asked Phraya Phiomphakdi to submit a machinery plan, since machinery of this type had not been imported in Thailand before so that he could establish an import tariff on the machinery. He also suggested that Phraya Phiomphakdi tour and inspect a beer factory in Indochina at Phiomphakdi's expense, for the purpose of importing and fixing this machinery in his factory.

Phraya Phiomphakdi went to Indochina with an engineer from Paul Phickenpack on August 25th. He visited the beer factory in the outskirts of Saigon city on August 28th. He was fortunate to obtain a photo and picture of the factory, its machinery, and the machinery plan on his second visit to the factory. During this visit, he made a 16mm film of the factory.

After coming back to Thailand, he made an inspection report to the Minister of Finance on September 7th. In this report he emphasized that in Indochina, the beer industry was deregulated no license was required, there was no beer tax on domestic

¹⁵ R7.RL20.3/7. N.A.

beer, no inspection required from a government officer, and a low import tariff of 2% on machinery.

On November 27th the head of the liquor tax department informed Phraya Phiromphakdi of the King's message. There were three points to the King's message; first, the Ministry of Finance approved of a non-monopolistic beer production; second, it would be possible to use the Saigon beer factory's plan in Thailand; third, the Ministry of Finance decided on a beer tax 15 satan per liter or 30 % of ad valorem duty (whichever was the higher rate). This rate was equal to the import tariff on beer. On the next day, however Phraya Phiromphakdi was informed that the beer tax would be reduced to 12 satan per liter.

The negotiations over the beer tax were crucial for Phraya Phiromphakdi to carry out the project. He explained the reasons and difficulties in his letter to Momchao Chitpotawi of the liquor department on November 30th. He pointed out that unlike the manufacturing industry, the brewing industry required an extended period of time to prepare the raw materials, and to filter, boil, cool and store the beer. Using broken rice for raw materials more than 50% used lots of capital and time. He also pointed out that these already existed various governmental supports, such as tax reductions in neighboring countries. In the end Phraya Phiromphakdi asked for a three year tax exemption on the beer he would produce and an exemption on the import tariff of the brewing machinery, and showed a willingness to pay the beer tax after the pass three years had passed.

During the negotiations it is assumed that the King played an important role. In the absolute monarchy it was considered important to get support from the King. Phraya Phiromphakdi had several occasions to meet the King for the purpose of explaining his business plan. The King showed an interest in his plan because it supported the development of the domestic manufacturing industry. On December 13th Phraya Phiromphakdi told the King about his visit to the beer factory in Saigon. The King showed his willingness to support Phraya Phiromphakdi's plan because of the foreign exchange savings and also advised that he import new brewing machinery instead of used in spite of its more expensive price.

On January 22, 1932, Phraya Phiromphakdi met the head of the liquor department. This official read the King's letter and informed Phraya Phiromphakdi that the beer tax was decided at 1 satan for the first year, 3 satan for the second year, and 5 satan for the third year. After the third year, the government would reconsider what the beer tax and a percentage of alcohol would be. The rate of tax was considered quite cheap compared with 15 satan per liter or 30 % of ad valorem import tariff of beer that

was originally proposed at the end of October in 1931. On February 10, 1932, Phraya Phiromphakdi submitted a petition to establish his beer company to the King, with request for financing from the Privy Purse Bureau.

In the letter dated March 12, 1932, from the Minister of Finance to Chaophraya Mahitton, the secretary general, the Minister of Finance revealed the Ministry's view on Phraya Phiromphakdi. This letter reported that Phraya Phiromphakdi was concerned about a future beer tax increase and also asked that the percentage of alcohol in domestic beer be the same as that of imported beer.

The Ministry of Finance was concerned that the beer tax established may be too low to cover expenses, therefore future beer tax would have to be determined and reconsidered at the appropriate time. There was no need to reduce the beer tax if domestic beer production would bring about lots of profit. The Ministry also indicated that imported beer paid insurance and freight. Regarding the percentage of alcohol, imported beer sold in Thailand contained about 7 % alcohol. In Europe there was some beer that contained 12 ~ 15 % alcohol. The Ministry would not allow producing beer with the alcohol content as high as the European ones, and permitted Phraya Phiromphakdi to brew at 7 %.

Phraya Phiromphakdi went to Europe to inspect a brewing factory on May 18th. During his stay in Germany, he heard about the constitutional revolution that took place in Thailand. He decided to continue to stay in Europe. He made a contract for the purchase and installation of machinery with the Miag Co., Ltd in Hamburg on September 23th. After returning to Thailand on October 29th, he had to renegotiate his business plan with the new government because the political system had changed.

9. Domestic Production Volume in the 1930's

Even though Phraya Phiromphakdi had to renegotiate his plan with the new government after 1932, his plan was accepted. In the end, beer tax was decided at 10 satan per liter.

Now let us examine Boonrawd Brewery's domestic production volume from 1933. The *Report of the Financial Adviser in Connection with the Budget of the Kingdom of Siam* and the Japanese consular report referred to domestic beer production several times.

According to *Minamishinaoyobinanyoujouhou*, the Boonrawd Brewery Co., Ltd was established in April 1933 and the company started to collect stockholders from

April 17th. In May, the construction of plant was begun and in March 1934 the company started brewing. On July 6th the official opening ceremony was held and 300 guests were invited, including the regent.¹⁶ It also reported that the company had a production capacity per day of 30,000 bottles, and spent 218,274 baht and 425,250 baht for construction and machinery, respectively.

There were two brands, “Golden Kite” and “Singha” and they had their initial sale was began on June 9, 1934, according to the Japanese consular report. The retail price of the upper brand “Golden Kite” was 70 satan per bottle and the wholesale price per 1 box was 24 baht.

The British report by the Department of Overseas Trade also made a report on the domestic beer company as follows.¹⁷

The venture has apparently been successful and the brewery now markets in Siam three brands of beer, the best of which compares favorably in quality and price with the European or Malayan product, and the cheapest of which may supersede the very widely drunk Japanese beer. The plant is said to have a capacity of 30,000 bottles a day and negotiations are now being made for export to Malaya, Burma and other neighboring territories.

The domestic production brought about a rapid beer market in Thailand. Let us look at the Thai beer market in terms of volume from the *Report of the Financial Adviser in connection with the Budget of the Kingdom of Siam*.

Table 5 shows that domestic production in 1934 accounted for over 40% of the beer consumed. This means that inexpensive and moderate quality domestic beer could survive and compete with imported beer, thus enlarging the Thai beer market. It is important to note that in 1935 domestic production was greater than the import volume, and domestic market share was 60% in 1940 when the total market declined.

The total market volume began to increase from 1934 to 1936. The volume in 1936 was almost double that of the import volume in 1933.

¹⁶ “Boonrawd Bierkaishaiyoiyokaigyo (Boonrawd Brewery Co., Ltd opens at last)” Minamishinaoyobinanyoujouhou, Dai4nendai16gou, Shouwa9nen8gatsu15nichi (August 5, 1934), p.38.

¹⁷ Department of Overseas Trade, *Economic Conditions in Siam at the close of 1934*, No.607, London, 1935, p.20.

Table 5 Domestic Beer Production and Import Volume in Thailand 1933-1940

(Unit: liter)

Year	1933	1934	1935
Domestic production	0	953,173	1,621,570
(Share: %)	(0)	(42)	(54)
Import	1,437,797	1,323,201	1,355,435
(Share: %)	(100)	(58)	(46)
Total	1,437,797	2,276,374	2,977,005
(Share: %)	(100)	(100)	(100)

Year	1936	1937	1938
Domestic production	1,395,145	1,372,404	1,339,777
(Share: %)	(45)	(56)	(58)
Import	1,691,853	1,083,859	956,904
(Share: %)	(55)	(44)	(42)
Total	3,086,998	2,456,263	2,296,681
(Share: %)	(100)	(100)	(100)

Year	1939	1940
Domestic production	1,424,521	1,174,022
(Share: %)	(59)	(60)
Import	975,542	784,105
(Share: %)	(41)	(40)
Total	2,400,063	1,958,127
(Share: %)	(100)	(100)

Note: Production volume was levied an excise tax. The law regarding beer was legislated as the excise tax law in B.E.2476 (1933) and beer tax was decided at 10 satan per liter. Alcohol content of beer was fixed to be not more than 7%. Import volume of 1933 is cited from Table 1.

(Source) Office of the Financial Adviser, *Report of the Financial Adviser in connection with the Budget of the Kingdom of Siam for the Year B.E.2480 (1937-1938)*, p.19. *Report of the Financial Adviser in connection with the Budget of the Kingdom of Thailand for the Half-Year 1st April to 30th September B.E.2482 (1939) and the Year B.E.2482-2483 (1939-1940)*, p.28. *Report of the Financial Adviser in connection with*

the Budget of the Kingdom of Thailand for the Intercalary Year 1st October B.E.2482 (1939) to the 31st December B.E.2483 (1940) and the Year B.E. 2484 (1941),p.23.

The Boonrawd Brewery Co., Ltd encountered serious troubles during WWII because of its heavy dependence on imported raw materials. According to Prachuap's cremation book, the company lacked malt from Germany because of the war and this put the company that employed more than 500 in a critical situation. When Phraya Phiromphakdi passed away, the company had more than one million baht debt. When Prachuap became president of the company, he promised it would recover in 3 years. It recovered within a year and a half.¹⁸

10. Start-Up Problems

The National Archives documents show that the Boonrawd Brewery Co., Ltd encountered several problems during the 1930's. The letter from Phraya Thepahasadin, director of the company, and M.P., to Luang Tamarongnawasawadi, Secretary-General of the Cabinet, dated on September 26, 1935, revealed that cheap and bad quality imported beer by Thailand competed with the company's beer.¹⁹ He pointed out that the imported beer used for their trademark pictures of Thailand's three famous ministers, namely Phraya Phahon, Luang Pradit and Luang Phibun. He asked the government to investigate. The cabinet meeting report held on October 4, 1935 reveals that these three ministers were not aware of the situation and had not granted permission to use their pictures.

Regarding the beer tax, the company faced a tax refund problem. According to a National Archives document, the cabinet meeting on September 9, 1935 considered this issue.²⁰ The company maintained that their beer did not use any preservatives or chemicals so that it was difficult to keep beer for more than two months. If the selling agents did continue to sell bad quality beer after keeping it for more than two months, the consumers would not buy the company's beer. Therefore the company had to accept bad quality beer in exchange for new beer. The point was that the company asked for the Excise Department to refund the beer tax which the company had already paid. The Excise Department asked for the cabinet meeting to discuss this matter. The cabinet meeting concluded that there was no legal act that made it possible to refund the tax.

¹⁸ *Kittung Pho* (Thinking of father), Bangkok, 1992.

¹⁹ S.R.0201.23/10.N.A.

²⁰ S.R.0201.23/10.N.A.

Another big problem for the company was its trademark. The letter from Phraya Phiromphakdi, President of the Boonrawd Brewery Co., Ltd to Luang Phibunsongkhram, the Prime Minister, dated on September 23, 1940 revealed how the company had to deal with this matter.²¹ In this letter Phraya Phiromphakdi explained that the company's beer trademark, a lion, had been selected from 2000 entries for a contest in Thailand. The first prize of 1000 baht was given to the lion entry from Chiang Mai.

The trademark problem was regarding the specific logo printed on the glass bottles. As the Boonrawd Brewery started to produce soft drinks, the firm purchased specific bottles with the lion logo. The problem was that Fraser & Neave, a competitor, used the lion in its company's logo. According to the *Commercial Directory for Siam 1929*, Fraser & Neave Ltd was listed as an importing firm in Bangkok and its imported goods were mineral & aerated waters.²² This company, established in Singapore in 1873, is a multinational company.²³ Fraser & Neave Ltd sued the Boonrawd Brewery Co., Ltd for infringement in the use of the forged lion logo. The Supreme Court ruled in favor of the Boonrawd Brewery Co., Ltd.

The letter from the Vice-Minister of Economic Affairs to the Secretary-General relayed Phraya Phiromphakdi's complaint about the company's trademark.²⁴ At that time, there were two trademark laws, one for business passed in B.E. 2474 (1931) and the other for the government enacted in B.E. 2482 (1939). The Minister of Economic Affairs was responsible for the former and the Prime Minister for the latter. The letter pointed out that the Boonrawd Brewery Co., Ltd registered the lion brand as a business trademark before the appearance of the trademark law for the government in B.E. 2482. The Ministry of Economic Affairs fixed the business trademark term to 10 years. After 10 years the company had to renew its registration. Phraya Phiromphakdi had trouble renewing the trademark because the register's officer rejected his request to register the lion logo as a business trademark. Another problem was that the company's lion logo, was similar to the government's trademark because the Office of the President of the Council of Ministers had declared the picture of a lion as the government's mark. The Vice-Minister for Economic Affairs pointed out that Clause #6 of the law for government trademark in 1939 authorized the Office of the President of the Council of Ministers to decide on this matter.

²¹ S.R.0201.23/10.N.A.

²² Ministry of Commerce and Communications, *Commercial Directory for Siam 1929 Third Edition*, Bangkok, pp.150-1.

²³ Fraser & Neave Ltd, *1883-1983, the great years*, Singapore, 1983.

²⁴ S.R.0201.23/10.N.A.

This letter reveals that the Vice-Minister of Economic Affairs showed his sympathy for Phraya Phiromphakdi. He pointed out that Phraya Phiromphakdi had used the lion logo long before the governmental trademark law of 1939; his logo was quite well known in the market; he was a Thai merchant.

The letter from Tawi Bunyaget, the Secretary-General of the Cabinet, to Phraya Phiromphakdi dated January 30, 1941 suggested Phraya Phiromphakdi submit a petition to the Minister of Economic Affairs regarding the business trade mark law section 16-2. This meant that Phraya Phiromphakdi had the right to submit a petition to the Minister of Economic Affairs because he was not satisfied with the register's officer rejection of his request to register the lion logo as a business trademark.

11. The Beer Tax

The government finally decided to establish the beer tax 10 satan per liter on April 3, 1933. Compared with the import tariff on beer at 15 satan per liter or 33.33 % of the price (whichever was higher), the beer tax was cheaper than the import tariff. During the 1930's there were four main excised commodities; spirits, cement, matches, and beer.

Table 6 and Table 7 show the trend of the beer tax from 1934 to 1940. These tables indicate several points: spirit duty accounted for a majority of the excise receipts and played an important role in the excise tax from 1934 to 1940; beer tax accounted for only a few percent in the excise tax. Compared with the duty on matches, beer tax was far less during this period.

Table 6 Excise Receipts 1934 -1935

(Unit: baht)

	B.E.2477 1934	B.E.2478 1935
Excise Spirit Duty	4,776,009	3,578,737
License Fees for Distilling	8,400	19,446
License Fees for Sale of Spirits	222,826	233,768
Rent for Distillers	2,706	
Fines	161,751	164,361
Indirect Revenue		1,321,056
Profits of Government Distillery	224,571 *	
Home-Still Fees	8,431	
Farm-out Fees	89,346	76,040
Miscellaneous	28,537	31,864
Cement Duty	98,393	113,757
Matches Duty	1,661,306	1,466,646
Beer Duty	95,317	162,157
Total	7,377,593	7,167,832

Note: The years of the Buddhist Era referred in this table correspond to the following years of the Christian Era

B.E.2477 = 1st April 1934 to 31st March 1935

B.E.2478 = 1st April 1935 to 31st March 1936

* Represents two years profits of the Government Distillery.

(Source) Office of the Financial Adviser, Ministry of Finance, *Report of the Financial Adviser on the Budget of the Kingdom of Siam for the Year B.E. 2479 (1936-1937)*, p.16.
Report of the Financial Adviser in connection with the Budget of the Kingdom of Siam for the Year B.E. 2480 (1937-1938), p.18.

Table 7 Excise Receipts 1936-1940

(Unit: baht)

	B.E.2479 1936	B.E.2480 1937	B.E.2481 1938	B.E.2482 1939	B.E.2483 1940
Excise Spirit Duty	3,944,590	3,963,850	3,272,978	3,709,253	3,629,311
Farm-out Fees	64,696	112,539	60,991	70,556	199,480
Home-Still Fees	21,167	18,887	18,883	16,781	14,656
License Fees for Manufactured of Spirits	6,680	5,800	7,480	4,520	1,120
License Fees for Sale of Spirits	241,298	250,059	242,623	229,639	60,873
Fines	162,212	144,630	66,071	41,432	23,723
Indirect of Revenue	1,532,714	1,466,150	2,234,798	2,923,499	2,647,885
Profits of Government Distillery		279,454	334,841	146,620	51,533
Miscellaneous	31,286	42,343	32,169	27,035	16,235
Total Spirit Duty	6,004,643	6,283,712	6,270,834	7,169,335	6,644,816
Beer Duty	139,514	140,130	130,373	139,435	120,309
Cement Duty	131,365	163,979	184,154	240,309	206,163
Matches Duty	1,351,513	690,786	724,352	647,018	328,608
Playing Cards Duty	-	-	-	144,141	172,155
Tobacco Duty	-	-	-	5,463,314	4,311,631
Salt Duty	-	-	-	445,483	550,387
Total	7,627,035	7,278,607	7,309,712	14,249,035	12,334,069

Note: The years of the Buddhist Era referred in this table correspond to the following years of the Christian Era:-

B.E.2479 = 1st April 1936 to 31st March 1937

B.E.2480 = 1st April 1937 to 31st March 1938

B.E.2481 = 1st April 1938 to 31st March 1939

B.E.2482 = 1st April 1939 to 31st March 1940

B.E.2483 = 1st April 1940 to 31st December 1940

(Source) Office of the Financial Adviser, Ministry of Finance, *Report of the Financial Adviser in connection with the Budgets of the Kingdom of Thailand for the Half-Year 1st April to 30th September B.E.2482 (1939) and the Year B.E.2482-2483 (1939-1940)*, p.29. *Report of the Financial Adviser in connection with the Budgets of the Kingdom of Thailand for the Intercalary Year 1st October B.E.2482 (1939) to the*

31st December B.E.2483 (1940) and the Year B.E. 2484 (1941), pp.24-5.

12. Conclusion

This article focused mainly on Phraya Phromphakdi's motivation to engage in the beer brewing business in Thailand. His plan finally succeeded in spite of several obstacles he encountered. The government's decision to rapidly increase the import tariff on alcohol in early the 1930's was a strong incentive for him to engage in the brewing business. In the absolute monarchy he received strong support from the King and this gave him an advantageous position to negotiate with the government.

In a future article, I would like to examine the management of the Boonrawd Brewery Co., Ltd, analyzing its income and balance sheets during the 1930's and 1940's. There will be an emphasis on the company's capital, and the Thai beer brewing industry's market, its use of raw materials and its technology.

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Appendix 1 The Average Retail Price of Imported Alcohol 1914-1938

(Unit : baht)

Item	Brand	Unit	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929
Beer	Ny Carlsberg	Big Case	17	22.66				38	28	28.25	29.75	25	25.87					
	Ny Carlsberg	1 qrt.bottle												0.54	0.63	0.6	0.51	0.65
	Kabuto	Big Case			29.87	32	27											
Wine		Bottle	0.7	0.8	1.12	1.5	1.5	1.5	1.5	1.29	2.35	1.85	2.87	2.87	2.68	2.2	2.08	0.8
		1 qrt.bottle																
Brandy		Bottle	3.57	3.92	4.72	5.69	6.5	5	4.65	3.83	3	3.25	3.2	3.2	3.14	3.7	3.09	3.5
		1 qrt.bottle																
Whisky	Dewar No.1	Bottle	2.54	3.16	3.62	4.9	3.5	4	3.85	4.17	3.25	3.85	3.5	3.5	3.43	3.77	3.42	3.75
	Dewar No.1	1 qrt.bottle																
Champagne	Pommery Greno	Big Bottle	6.42	6.5	8.75	13	10.05	8.5	6.85	6	-	5.25	5.25	5.25	4.5	5.06	4.5	4.75
	Pommery Greno	1 qrt.bottle																

Item	Brand	Unit	1930	1931	1932	1933	1934	1935	1936	1937	1938
Beer	Ny Carlsberg	Big Case									
	Ny Carlsberg	1 qrt.bottle	0.36	0.36	0.57	0.57	0.48	0.48	0.48	0.52	0.52
	Kabuto	Big Case									
Wine		Bottle									
		1 qrt.bottle	1.5	1.5	1.75	1.75	1.75	0.75	0.75	1.42	1.42
Brandy		Bottle									
		1 qrt.bottle	4.5	4.5	5.25	5.25	5.25	5	5	5.15	5.09
Whisky	Dewar No.1	Bottle									
	Dewar No.1	1 qrt.bottle	4.25	4.25	4.75	4.75	4.65	4.7	4.7	4.71	4.71
Champagne	Pommery Greno	Big Bottle									
	Pommery Greno	1 qrt.bottle	4.5	4.5	4.9	4.9	4.75	4.75	4.75	4.65	4.81

(Source)

1914-18: Statistical Yearbook of the Kingdom of Siam, No.7. 1922, p.290.

1919-25: Statistical Yearbook of the Kingdom of Siam, No11. 1925/26, p.349.

1926-30: Statistical Yearbook of the Kingdom of Siam, No.17. B.E.2474/75 (1931/33), p.404.

1931-36: Statistical Yearbook of the Kingdom of Siam, No19. 1935/36-1936/37, p.513.

1936-38: Statistical Yearbook of the Kingdom of Siam, No.20. B.E.2480 (1937/38) and B.E.2481 (1938/39), p.519.

Appendix 2
Customs Tariff Decree B.E..2469
(In force since 27 March 1927)

Import Duties

1 Beer	ad valorem 12 per cent
2 Wine	ad valorem 12 per cent
3 Spirituous Liqors, other than Beer or Wine	per litre of absolute alcohol Tcs.2.50

Note: Duty will be levied in accordance with the percentage of absolute alcohol as compared by means of Gay Lussac's alcoholmeter subject to a minimum charge of Stgs. 70 per bulk litre.

(Source) The Department of Customs and Ecise, Bangkok, *The Foreign Trade and Navigation of the Kingdom of Siam Years 2468 (1925-26) and 2469 (1926-27)*, p.189.

The Customs Tariff
(in force until 31st January 1931)

1 Beer	ad valorem 12 per cent
2 Wine	ad valorem 12 per cent
3 Other liquids containing alcohol:-	
(i) Spirituous Liquors (other than Beer and Wine), and liquids of all descriptions (other than denatured alcohol or liquids elsewhere specified) containing more than 5 per centum of absolute alcohol.	per litre of absolute alcohol: Baht 2.50, subject to a minium change of stgs. 70 per bulk litre.

(ii) Perfumed Spirits, alcoholic perfumes and toilet preparations, containing more than 5 per centum of absolute alcohol.

a. if containing 40 per centum or more per litre: Baht 2.50 or 5 per cent. ad valorem, whichever is the greater of absolute alcohol

b. if containing less than 40 per centum per litre: Baht 1.50 or 5 per cent. ad valorem, whichever is the greater of absolute alcohol

Note-1. The duty is to be assessed in accordance with the percentage of absolute alcohol as computed by means of Gay-Lussac's alcohol meter.

2. Denatured alcohol means alcohol which has been before clearance denatured according to a formula approved by the Director-General of the Customs Department.

(Source) The Department of His Majesty's Customs, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam Year 2473 (April 1930 to March 1931)*, p.293.

The Customs Tariff (In force since 1st February 1931)

1 Spirituous liquors

a. Beer ad valorem 12 per cent

b. Wine ad valorem 12 per cent

c. Brandy, Whisky, Rum, Gin, Geneva, and imitations thereof per litre of absolute alcohol Baht 5.00 (subject to a minimum charge of Baht 2.50 per bulk litre).

Note: When imported in bottles or jars packed in cases, the total bulk contents of each such case shall, for purposes of assessing and charging duty, be deemed to be not less than nine litres.

d. All other spirituous liquors, not elsewhere specified, per litre of absolute alcohol Baht 3.50 (subject to a minimum charge of Baht 1.05 per bulk litre) containing more than five per centum of absolute alcohol.

- 2 Perfumed Spirits, alcoholic toilet preparations containing more than 5 per centum of absolute alcohol; and all other preparations which contain more than five per centum of absolute alcohol and are not elsewhere specified
- a. When containing forty per centum or more per litre Baht 5.00 or 30 per cent. Ad valorem whichever is the greater of absolute alcohol
 - b. When containing less than forty per centum per litre Baht 2.50 or 30 per cent. Ad valorem whichever is the greater of absolute alcohol

[Gay Lussac's alcohol meter is to be used for the determination of alcoholic content.]

- 3 Spirits which, before clearance for importation or delivery from Bonded Warehouse, have been denatured according to a formula approved by the Director-General of Customs per litre Stg. .01

(Source) The Department of His Majesty's Customs, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam Year 2473 (April 1930 to March 1931)*, p.295.

The Customs Tariff
(In force from 22nd February 1932 to 3rd March 1933.)

Table 1
 Beer, Wine and Spirits.

- 1 Beer, including ale, stout, porter and cider ; and any liquor sold as a description of such, or as a substitute for such, which is not liable to be charged at a higher rate under this Tariff. per litre Stg. 15 or 30% ad valorem whichever is the greater.
- 2 Wine 12% ad valorem

3 c. Brandy, Whisky, Rum, Gin, Geneva, and imitations thereof per litre of absolute alcohol* Baht 5.00 (subject to a minimum charge of Baht 2.50 per bulk litre).

Note: When imported in bottles or jars packed in cases, the total bulk contents of each such case shall, for purposes of assessing and charging duty, be deemed to be not less than nine litres.

4 Rectified spirit for use in a Government laboratory or hospital or in such other laboratory or hospital as may be approved by the Minister; provided that such rectified spirit is not used in the preparation of substances which, if imported, would be liable to duty under this Tariff at a higher rate. per litre of absolute alcohol* Baht 1.60

5 All other spirits, not elsewhere specified in this Table. per litre of a absolute alcohol* Baht 3.50 subject to a minimum charge of Baht 1.05 per bulk litre.

6 Perfumed Spirits and alcoholic toilet preparations containing more than five per centum of absolute alcohol.

a. When containing forty per centum or more per litre Baht 5 or 30 per cent. Ad valorem whichever is the greater of absolute alcohol

b. When containing less than forty per centum per litre Baht 2.50 or 30 per cent. Ad valorem whichever is the greater of absolute alcohol

7 Spirits which, before clearance for importation or delivery from Bonded Warehouse, have been denatured to the satisfaction of the Director-General of Customs. per litre Stg. 3 or 15% ad valorem, whichever is the greater.

*Gay Lussac's alcohol meter is to be used for the determination of alcoholic content.

(Source) The Department of His Majesty's Customs, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam Year 2475 (April 1932 to March 1933)*, p.257.

**The Customs Tariff
(In force since 4th March 1933.)**

Table of Import Duties
Table 1
Beer, Wine and Spirits.

- | | |
|---|---|
| 1 Beer, including ale, stout, porter and cider ; and any liquor sold as a description of such, or as a substitute for such, which is not liable to be charged at a higher rate under this Tariff. | per litre Stg. 15 or 33.33% ad valorem whichever is the greater. |
| 2 Wine | 12% ad valorem |
| 3 Brandy, Whisky, Rum, Gin, Geneva, and imitations thereof | per litre of absolute alcohol* Baht 5.00 (subject to a minimum charge of Baht 2.50 per bulk litre). |
- Note: When imported in bottles or jars packed in cases, the total bulk contents of each such case shall, for purposes of assessing and charging duty, be deemed to be not less than nine litres.
- | | |
|---|---|
| 4 Rectified spirit for use in a Government laboratory or hospital or in such other laboratory or hospital as may be approved by the Minister; provided that such rectified spirit is not used in the preparation of substances which , if imported, would be liable to duty under this Tariff at a higher rate. | per litre of absolute alcohol* Baht 1.60 |
| 5 All other spirits, not elsewhere specified in this Table. | per litre of a absolute alcohol* Baht 3.50 subject to a minimum charge of Baht 1.05 per bulk litre. |
| 6 Perfumed Spirits and alcoholic toilet preparations containing more than five per centum of absolute alcohol. | |

- a. When containing forty per centum or more per litre Baht 5 or 33.33 % ad valorem whichever is the greater of absolute alcohol
- b. When containing less than forty per centum per litre Baht 2.50 or 33.33 % ad valorem whichever is the greater of absolute alcohol

7 Spirits which, before clearance for importation or delivery from Bonded Warehouse, have been denatured to the satisfaction of the Director-General of Customs.

*Gay Lussac's alcohol meter is to be used for the determination of alcoholic content.

(Source) The Department of His Majesty's Customs, Bangkok, *Annual Statement of the Foreign Trade and Navigation of the Kingdom of Siam Year 2475 (April 1932 to March 1933)*, p.262.

Appendix 3 The Alcohol Importer in Thailand in 1929

Name of Firm	Registered Nationality	Address in Bangkok	Address Abroad	Articles imported	Bankers
1 Anglo-Siam Corporation, Ltd	British	Hongkong Bank-Lane	Head Office: London, Branch Bombay, Karachi, Singapore	Beer, Wine, Spirits	Chartered Bank of India, A and C, Hongkong and Shanghai Bank, Mercantile Bank of India
2 Bainbrigge, R.D.	N.R.	New Road		Beer, Wine, Spirits	Mercantile Bank of India, Siam Commercial Bank, Chartered Bank of India, A.and C.
3 Bangkok Manufacturing Co.	N.R.	Pitstien Bridge		Beer, Wine, Spirits	Chartered Bank of India, A and C.
4 Barmer Export Gesellschaft	Dutch	Rajawongse Road	Head Office: Rotteldam (Netherlands)	Beer	Siam Commercial Bank
5 Barrow Brown & Co., Ltd	Siamese	Sapan Hua Takay	London, Paris	Beer, Wine, Spirits	Hongkong and Shanghai Bank
6 Berli, Jucker & Co	Swiss	Rajawongse Road		Beer, Wine, Spirits	Hongkong and Shanghai Bank
7 Borneo Co., Ltd	British	Ban Mai	Head Office: London, Branches: Singapore, Kuching, Penang, Ipoh, Kuala Lumpur, Alo Star, Teluk Anson, Batavia, Sourabaya, Semarang, Palembang, Pontianak & Benkoelen.	Beer, Wine, Spirits	Hongkong and Shanghai Bank, Chartered Bank of India, A. and C.
8 Buan Soon Lee & Co	Siamese	New Road		Beer, Wine, Spirits	Chartered Bank of India, A and C.
9 Couper-Johnston & Co.,D	Siamese	Post Box 25		Beer, Wine, Spirits	Siam Commercial Bank, Hongkong and Shanghai Bank, Banque de l'indo-Chine

10 Diethelm & Co.,Ltd	Swiss	New Road	Head Office: Zurich, Branches: Singapore, Penang, Saigon, and Haiphong	Beer, Wine, Spirits	Hongkong and Shanghai Bank
11 Dost & Co., Ltd	N.R.	Sikak Phya Sri		Beer, Wine, Spirits	Siam Commercial Bank, Hongkong and Shanghai Bank
12 Edgar Brothers, Ltd	British	Post Box No.23	Head Office: Manchester, Branches: Sourabaya, Osaka, Singapore and Penang	Beer, Wine, Spirits	Chartered Bank of India, A and C.
13 Ellerman's Arracan Rice & Trading Co.,Ltd	British	Oriental Avenue	Head Office: London	Spirits	Chartered Bank of India, A. and C. Hongkong and Shanghai Bank
14 Ericsson & Co., T.A.	N.R.	Worachakra Road		Beer, Wine, Spirits	Hongkong and Shanghai Bank
15 Geyer, Hans	N.R.	Sikak Phya Sri		Beer, Wine, Spirits	Hongkong and Shanghai Bank
16 Grimm & Co.,B.	Siamese	Post Box No.66	Head Office: Hamburg	Beer, Wine, Spirits	Siam Commercial Bank, Chartered Bank of India, A. and C., Hongkong and Shanghai Bank
17 Holland-Siam Trading Co.,Ltd	Dutch	Post Box No.77	Head Office: The Hague	Beer, Wine, Spirits	Banque de l'Indo-Chine, Mercantile Bank of India
18 Hoo Swee Ho	N.R.	Pitstien Bridge		Beer, Wine, Spirits	Chartered Bank of India, A and C.
19 Jawarad Co.,Ltd	Siamese	Jawarad Road		Beer, Wine, Spirits	Charetered Bank of India, A. and C., Bank of Canton
20 Kalz Brothers, Ltd (now Henry Waugh & Co.,Ltd)	British	Anuwongse Road	Head Office: Singapore, Branches: Penang, Medan, and London.	Beer, Wine, Spirits	Chartered Bank of India, A and C.
21 Kiam Hoa Heng & Co.,Ltd	Siamese	East Bank River Menam		Beer, Wine, Spirits	Hongkong and Shanghai Bank
22 Kiam Hoa Seng & Co	Siamese	New Road		Beer, Wine, Spirits	Siam Commercial Bank

23 Leonowens Ltd.,Louis T.	British	Hongkong Bank Lane	Head Office: London	Beer, Wine, Spirits	Hongkong and Shanghai Bank, Chartered Bank of India, A. and C., Mercantile Bank of India
24 Mitsui Bussan Kaisha Ltd.	Japanese	Hongkong Bank Lane	Head Office: Tokyo, Branches: many	Beer	Hongkong and Shanghai Bank, Chartered Bank of India, A. and C. Banque de l'Indo-Chine, Siam Commercial Bank, Mercantile Bank of India
25 Mond & Co.,E.C. (Les Successeurs de)	French	Bush Lane		Beer, Wine, Spirits	Siam Commercial Bank
26 Muller Motor Agency, E..	N.R.	Seekak Phya Sri		Beer, Wine, Spirits	Siam Commercial Bank
27 Nai Lert	N.R.	Post Box No.36		Beer, Wine, Spirits	Siam Commercial Bank
28 Oriental Stores Ltd.	Siamese	Oriental Avenue		Beer, Wine, Spirits	Chartered Bank of India, A and C.
29 Paul Pickenpack	German	Sapan Mon	Head Office: Hamburg	Beer, Wine, Spirits	Hongkong and Shanghai Bank
30 Pisal Pantie Trading Co.	Siamese	Post Box. No.7		Beer, Wine, Spirits	Hongkong and Shanghai Bank
31 Ratanamala & Co.,Ltd	Siamese	Post Box. No.83		Beer, Wine, Spirits	Siam Commercial Bank
32 See Boon Ruang & Co.	N.R.	Siphya Road		Beer, Wine, Spirits	Siam Commercial Bank
33 Sedel & Co., Geo. M.	N.R.	Unakan Road		Beer, Sipirits	Siam Commercial Bank
34 Seng Guan	N.R.	Pahurat Road		Beer, Wine, Spirits	Siam Commercial Bank
35 Seng Heng Brothers & Co.	N.R.	New Road		Beer, Wine, Spirits	Chartered Bank of India, A and C.
36 Siam Architects	N.R.	Asdang Road		Beer, Wine, Spirits	Siam Commercial Bank
37 Siam Textile Trading Co.	N.R.	Siphya Road		Beer, Wine, Spirits	Hongkong and Shanghai Bank, Siam Commercial Bank

38 Siphya Store	Siamese	Siphya Road		Beer, Wine, Spirits	Siam Commercial Bank
39 Societa Commissionaria di Exportazione e di	Italian	Post Box No.28		Wine	Siam Commercial Bank
40 Spediel & Co., Ltd., F.W.	Siamese	Anuwongse Road		Beer, Wine, Spirits	Chartered Bank of India, A. and C., Hongkong and Shanghai Bank
41 Steiner & Co.	N.R.	Post Box No.53		Beer, Wine, Spirits	Mercantile Bank of India
42 Stephens, Paul & Co	Siamese	Post Box No.17		Beer, Wine, Spirits	Siam Commercial Bank
43 Straits Siam Trading Co.	N.R.	New Road		Beer, Wine, Spirits	Chartered Bank of India, A and C.
44 Sudda Dilok	N.R.	Sapan Panfar		Beer, Wine, Spirits	Chartered Bank of India, A and C.
45 Suphan Phanich Co.,Ltd	Siamese	Post Box No.52		Beer, Wine, Spirits	Siam Commercial Bank
46 Syme & Co.	British	Post Box No.27	Head Office: Singapore, Barnches: Batavia, Samarang, Sourabaya, Ker Bolton & Co, London and Glasg,w.	Beer, Wine, Spirits	Chartered Bank of India, A and C.
47 Teck Soon & Co.	N.R.	New Road		Beer, Wine, Spirits	Chartered Bank of India, A and C.
48 Thoresen & Co., Ltd	British	Bush Lane		Wine, Spirits	Hongkong and Shanghai Bank
49 United Engineers, Ltd.	British	Bantawai		Beer, Wine, Spirits	Chartered Bank of India, A and C.
50 Windsor & Co.	German	Chartered Bank Lane	Head Office: Hamburg, Branches: Shanghai, Tsingtao	Beer, Wine, Spirits	Siam Commercial Bank
51 Wu-Chan & Co.	N.R.	Anuwongse Road		Beer, Wine, Spirits	Chartered Bank of India, A and C.

Note: N.R. means not registered. Mitsui Bussan Kaisha Ltd's branches are omitted.

(Source) Ministry of Commerce and Communications, Bangkok, *Directory for Siam 1929 Third Edition* , pp.142-169.

Appendix 4 The Importers of Wine & Spirit in Thailand in 1941

- 1 The Anglo-French Drug Co, (Thailand)
- *2 The Anglo-Thai Corp., Ltd
- *3 Bangkok Liquor Combine, Ltd.
- 4 Berli, Jucker & Co.
- 5 The Borneo Co., Ltd.
- 6 Commercial Co, of Thailand, Ltd.
- 7 D. Couper-Johnston & Co.
- 8 Diethlem & Co., Ltd.
- 9 The Eastern Agencies, Ltd.
- *10 Fraser & Neave, Ltd.
- 11 Henry Waugh & Co., Ltd.
- 12 E. Jurgens.
- 13 Louis T. Leonowens, Ltd.
- *14 Linag Hong Co., Ltd.
- *15 Mitra Phanich.
- 16 Les Successeurs De E.C. Monod & Cie.
- *17 The Oriental Stores, Ltd.
- 18 Pra Bhasara see Boon Ruang.
- 19 The Siphya Store.
- 20 Societa Commissionaria Di Esportazione E Di Importazione.
- 21 Sunphanit Store.
- *22 Tan Hoa Heng & Co.
- 23 The Thai Niyom Panich Co., Ltd.
- 24 Thai Vatana Phanich.
- 25 Yan Wo Tong.
- 26 Yap Thian Seng Tong.

Note: * means that the company which appeared in beer imported firms.
(Source) Department of Commerce, Ministry of Economic Affairs, *Commercial Directory for Thailand B.E. 2484 Fifth Edition*, pp.258-9.

Appendix 5 The Alcohol (Beers, Ales & Stout) Importer in Thailand in 1941

Name of Firm	Established	Postal Address	Head Office	Branches	Bankers
1 The Anglo-Thai Corp., Ltd	1897	Bush Lane, Bangkok	London	Bombay, karachi, Singapore, Penang.	The Chartered Bank of India, Australia & China, Hongkong & Shanghai Banking Corporation, The Mercantile Bank of India, Limited, The Thai Commercial Bank, Limited, The Yokohama Specie Bank, Limited.
2 Bangkok Liquor Combine, Ltd	1929	1571, Chakrawat Road, Bangkok			The Chartered Bank of India, Australia & China
3 The Boon Rawd Brewery Co., Ltd		Bang Krabue			
4 Fraser & Neave, Ltd.		Siphya Road, Bangkok, P.O. Box 32.	Singapore	Malacca, Seremban, Kuala Lumpur, Ipoh, Penang, Batavia, Soerabaya & Medan.	Hongkong & Shanghai banking Corporation
5 Henry Waugh, & Co., Ltd	1864	36/38, Nai Lert's Building, Charoen Krung Road, Bangkok, P.O. Box 40.	Singapore	Penang, Kuala Lumpur, Ipoh, London	The Chartered Bank of India, Australia & China
6 Hidaka & Co.	1927	2110, Kinder Lane, Charoen Krung Road, Bangkok.	Bangkok		The Yokohama Specie Bank, Limited, The Mercantile Bank of India, Limited, Hongkong & Shanghai Banking Corporation.
7 Liang Hong & Co., Ltd	1921	2986/94, Rajawongse Road, Bangkok			Hongkong & Shanghai Banking Corporation, The Chartered Bank of India, Australia & China.

8 Mitsui Bussan Kaisha, Ltd	1870 (Incorporated in Japan)	110 Charoen Krung Road, Bangkok. P.O.Box 35.	Tokyo	Principal Cities throughout the World.	The Yokohama Specie Bank, Limited, Hongkong & Shanghai Banking Corporation.
9 Mitra Phanich.		86 Talat Bambhemboon			
10 The Oriental Stores, Ltd	1919	Oriental Avenue, Bangkok..			The Thai Commercial Bank, Limited, The Chartered Bank of India, Australia & China, Hongkong & Shanghai Banking Corporation.
11 Tan Hoa Heng & Co.	1932	441/43, Wat Samplum Street, Bangkok.			The Chartered Bank of India, Australia & China
12 William & Co., Ltd	1924	Charoen Krung Road, opp. G.P.O. Bangkok.	Bangkok		

(Source) Department of Commerce, Ministry of Economic Affairs, Bangkok, *Commercial Directory for Thailand B.E.2484 Fifth Edition*