

## Abstract

This independent research aims to study the imposition of Value Added Tax (VAT) on food following the Revenue Code. Since foods are the basic and essential goods for living and in The United Kingdom (UK), foods are zero rates, so the comparisons between VAT on food of Thai and UK are made; VAT on food imposition procedures, types of VAT foods and Tax Relief from foods are studied. This independent research is documentary research by using Description and Analytical Method from legal provisions of Thai VAT, The Value Added Tax Act 1994 of UK and other relating document. The finding is that there are two important differences between VAT on foods of Thai and UK in the topics of Tax Relief and types of Tax Relief Foods.