

(Unofficial Translation)*

NOTIFICATION OF THE DIRECTOR-GENERAL
OF THE REVENUE DEPARTMENT

on Value Added Tax (No. 198)

Re: Prescribing Rules, Procedures and Conditions for Travelers Departing the Kingdom Who Buy Goods from Registered Traders and Take Them Out of the Kingdom to Request a Refund of Value Added Tax under Section 84/4 of the Revenue Code

By virtue of Section 84/4 of the Revenue Code as amended by the Revenue Code Amendment Act (No. 34), B.E. 2541, the Director-General of the Revenue Department hereby prescribes the rules, procedures and conditions for travelers departing the Kingdom who buy goods from registered traders and take them out of the Kingdom to request a refund of value added tax as follows:

Clause 1. The Notification of the Director-General of the Revenue Department on Value Added Tax (No. 91) Re: Prescribing Rules, Procedures and Conditions for Travelers Departing the Kingdom Who Buy Goods from Registered Traders and Take Them Out of the Kingdom to Request a Refund of Value Added Tax under Section 84/4 of the Revenue Code, Clause 2.4 dated 4th May B.E. 2542 shall be repealed and replaced by the following:

“2.4 Being the goods that must be brought out of the Kingdom within 60 days from the date of purchase. The date of purchase is counted as the first day.”

Clause 2. The Notification of the Director-General of the Revenue Department on Value Added Tax (No. 91) Re: Prescribing Rules, Procedures and Conditions for Travelers Departing the Kingdom Who Buy Goods from Registered Traders and Take Them Out of the Kingdom to Request a Refund of Value Added Tax under Section 84/4 of the Revenue Code, Clause 6 dated 4th May B.E. 2542 as amended by the Notification of the Director-General of the Revenue Department on Value Added Tax (No. 126) Re: Prescribing Rules, Procedures and Conditions for Travelers Departing the Kingdom Who Buy Goods from Registered Traders and Take Them Out of the Kingdom to Request a Refund of Value Added Tax under Section 84/4 of the Revenue Code dated 22nd January B.E. 2545 shall be repealed and replaced by the following:

“**Clause 6.** In making a value added tax refund to a traveler departing the Kingdom, the revenue officer or appointed agent shall deduct an expense and refund the value added tax at the rate prescribed by the Director-General in the schedule annexed hereto. In case that the amount of the value added tax to be refunded to the traveler departing the Kingdom is not more than 30,000 Baht, the revenue officer or appointed agent shall make a refund of value added tax to the traveler at the airport where the traveler departs the Kingdom either in cash, by bill of exchange via postal service or by transfer of money to the traveler's account. In case that the amount of value added tax that must be refunded to the traveler departing the Kingdom is more than 30,000 Baht, the revenue officer or appointed agent shall make a refund of value added tax to the traveler either by bill of exchange via postal service or by transfer of money to the traveler's account.”

* This is an unofficial translation. Please refer to the Thai text for the official version.

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Clause 3. This Notification shall come into force as from 1st September B.E. 2556 (2013).

Notified on the 16th Day of August B.E. 2556 (2013)

Satit Rungkasiri

Director-General of the Revenue Department

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VAT Refund for Travelers Departing the Kingdom of Thailand

(1) VAT Refund Table for Travelers Departing the Kingdom

Sale value from	2,000.00	baht	to	2,499.99	baht	Rounded Refund	80.00	baht
Sale value from	2,500.00	baht	to	2,999.99	baht	Rounded Refund	100.00	baht
Sale value from	3,000.00	baht	to	3,499.99	baht	Rounded Refund	120.00	baht
Sale value from	3,500.00	baht	to	3,999.99	baht	Rounded Refund	150.00	baht
Sale value from	4,000.00	baht	to	4,499.99	baht	Rounded Refund	180.00	baht
Sale value from	4,500.00	baht	to	4,999.99	baht	Rounded Refund	220.00	baht
Sale value from	5,000.00	baht	to	5,999.99	baht	Rounded Refund	250.00	baht
Sale value from	6,000.00	baht	to	6,999.99	baht	Rounded Refund	300.00	baht
Sale value from	7,000.00	baht	to	7,999.99	baht	Rounded Refund	350.00	baht
Sale value from	8,000.00	baht	to	8,999.99	baht	Rounded Refund	400.00	baht
Sale value from	9,000.00	baht	to	9,999.99	baht	Rounded Refund	450.00	baht
Sale value from	10,000.00	baht	to	10,999.99	baht	Rounded Refund	500.00	baht
Sale value from	11,000.00	baht	to	11,999.99	baht	Rounded Refund	550.00	baht
Sale value from	12,000.00	baht	to	12,999.99	baht	Rounded Refund	600.00	baht
Sale value from	13,000.00	baht	to	13,999.99	baht	Rounded Refund	650.00	baht
Sale value from	14,000.00	baht	to	14,999.99	baht	Rounded Refund	700.00	baht
Sale value from	15,000.00	baht	to	15,999.99	baht	Rounded Refund	750.00	baht
Sale value from	16,000.00	baht	to	16,999.99	baht	Rounded Refund	800.00	baht
Sale value from	17,000.00	baht	to	17,999.99	baht	Rounded Refund	850.00	baht
Sale value from	18,000.00	baht	to	18,999.99	baht	Rounded Refund	900.00	baht
Sale value from	19,000.00	baht	to	19,999.99	baht	Rounded Refund	950.00	baht
Sale value from	20,000.00	baht	to	21,999.99	baht	Rounded Refund	1,060.00	baht
Sale value from	22,000.00	baht	to	23,999.99	baht	Rounded Refund	1,170.00	baht
Sale value from	24,000.00	baht	to	25,999.99	baht	Rounded Refund	1,280.00	baht
Sale value from	26,000.00	baht	to	27,999.99	baht	Rounded Refund	1,390.00	baht
Sale value from	28,000.00	baht	to	29,999.99	baht	Rounded Refund	1,500.00	baht

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Sale value from	30,000.00	baht	to	31,999.99	baht	Rounded Refund	1,610.00	baht
Sale value from	32,000.00	baht	to	33,999.99	baht	Rounded Refund	1,720.00	baht
Sale value from	34,000.00	baht	to	35,999.99	baht	Rounded Refund	1,830.00	baht
Sale value from	36,000.00	baht	to	37,999.99	baht	Rounded Refund	1,940.00	baht
Sale value from	38,000.00	baht	to	39,999.99	baht	Rounded Refund	2,050.00	baht
Sale value from	40,000.00	baht	to	41,999.99	baht	Rounded Refund	2,160.00	baht
Sale value from	42,000.00	baht	to	43,999.99	baht	Rounded Refund	2,270.00	baht
Sale value from	44,000.00	baht	to	45,999.99	baht	Rounded Refund	2,380.00	baht
Sale value from	46,000.00	baht	to	47,999.99	baht	Rounded Refund	2,490.00	baht
Sale value from	48,000.00	baht	to	49,999.99	baht	Rounded Refund	2,600.00	baht
Sale value from	50,000.00	baht	to	51,999.99	baht	Rounded Refund	2,710.00	baht
Sale value from	52,000.00	baht	to	53,999.99	baht	Rounded Refund	2,820.00	baht
Sale value from	54,000.00	baht	to	55,999.99	baht	Rounded Refund	2,940.00	baht
Sale value from	56,000.00	baht	to	57,999.99	baht	Rounded Refund	3,060.00	baht
Sale value from	58,000.00	baht	to	59,999.99	baht	Rounded Refund	3,180.00	baht
Sale value from	60,000.00	baht	to	62,999.99	baht	Rounded Refund	3,370.00	baht
Sale value from	63,000.00	baht	to	65,999.99	baht	Rounded Refund	3,560.00	baht
Sale value from	66,000.00	baht	to	68,999.99	baht	Rounded Refund	3,750.00	baht
Sale value from	69,000.00	baht	to	71,999.99	baht	Rounded Refund	3,940.00	baht
Sale value from	72,000.00	baht	to	74,999.99	baht	Rounded Refund	4,130.00	baht
Sale value from	75,000.00	baht	to	77,999.99	baht	Rounded Refund	4,320.00	baht
Sale value from	78,000.00	baht	to	80,999.99	baht	Rounded Refund	4,510.00	baht
Sale value from	81,000.00	baht	to	83,999.99	baht	Rounded Refund	4,700.00	baht
Sale value from	84,000.00	baht	to	86,999.99	baht	Rounded Refund	4,890.00	baht
Sale value from	87,000.00	baht	to	89,999.99	baht	Rounded Refund	5,080.00	baht
Sale value from	90,000.00	baht	to	92,999.99	baht	Rounded Refund	5,270.00	baht
Sale value from	93,000.00	baht	to	95,999.99	baht	Rounded Refund	5,460.00	baht
Sale value from	96,000.00	baht	to	99,999.99	baht	Rounded Refund	5,720.00	baht

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Sale value from	100,000.00	baht	to	103,999.99	baht	Rounded Refund	5,980.00	baht
Sale value from	104,000.00	baht	to	107,999.99	baht	Rounded Refund	6,240.00	baht
Sale value from	108,000.00	baht	to	111,999.99	baht	Rounded Refund	6,500.00	baht
Sale value from	112,000.00	baht	to	115,999.99	baht	Rounded Refund	6,760.00	baht
Sale value from	116,000.00	baht	to	119,999.99	baht	Rounded Refund	7,020.00	baht
Sale value from	120,000.00	baht	to	123,999.99	baht	Rounded Refund	7,280.00	baht
Sale value from	124,000.00	baht	to	127,999.99	baht	Rounded Refund	7,540.00	baht
Sale value from	128,000.00	baht	to	131,999.99	baht	Rounded Refund	7,800.00	baht
Sale value from	132,000.00	baht	to	135,999.99	baht	Rounded Refund	8,060.00	baht
Sale value from	136,000.00	baht	to	139,999.99	baht	Rounded Refund	8,320.00	baht
Sale value from	140,000.00	baht	to	143,999.99	baht	Rounded Refund	8,580.00	baht
Sale value from	144,000.00	baht	to	147,999.99	baht	Rounded Refund	8,840.00	baht
Sale value from	148,000.00	baht	to	151,999.99	baht	Rounded Refund	9,100.00	baht
Sale value from	152,000.00	baht	to	155,999.99	baht	Rounded Refund	9,360.00	baht
Sale value from	156,000.00	baht	to	159,999.99	baht	Rounded Refund	9,620.00	baht
Sale value from	160,000.00	baht	to	163,999.99	baht	Rounded Refund	9,880.00	baht
Sale value from	164,000.00	baht	to	167,999.99	baht	Rounded Refund	10,140.00	baht
Sale value from	168,000.00	baht	to	171,999.99	baht	Rounded Refund	10,400.00	baht
Sale value from	172,000.00	baht	to	175,999.99	baht	Rounded Refund	10,660.00	baht
Sale value from	176,000.00	baht	to	179,999.99	baht	Rounded Refund	10,920.00	baht
Sale value from	180,000.00	baht	to	183,999.99	baht	Rounded Refund	11,180.00	baht
Sale value from	184,000.00	baht	to	187,999.99	baht	Rounded Refund	11,440.00	baht
Sale value from	188,000.00	baht	to	191,999.99	baht	Rounded Refund	11,700.00	baht
Sale value from	192,000.00	baht	to	195,999.99	baht	Rounded Refund	11,960.00	baht
Sale value from	196,000.00	baht	to	199,999.99	baht	Rounded Refund	12,220.00	baht

In case that the sale value equals or exceeds 200,000.00 baht, the VAT refund is calculated as follows:
6.1% of selling price.

“Sale value” means a value of selling goods which is included value added tax.

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(2) In case of making a refund of value added tax to traveler departing the Kingdom either by bill of exchange via postal service or by transfer of money to the traveler's account, an expense caused by the postal service fee shall be deducted at the rate prescribed by Communication Authority of Thailand and/or at the rate charged by the bank for issuing the bill of exchange or transferring of money.