



# Revenue Department News

**News No.** : 1/2019  
**Date** : 2<sup>nd</sup> October 2018  
**Subject** : Announcement on the qualified applicant for downtown VAT Refund for Tourists service

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The Revenue Department has called for applicants to apply for downtown VAT Refund for Tourists agents which aim to facilitate tourists and stimulate domestic economy. This initiative is a 6 months pilot project from 1<sup>st</sup> October 2018 – 31<sup>st</sup> March 2019.

The Revenue Department informs that:

1. The Revenue Department has released the Notification of the Director-General of the Revenue Department on Value Added Tax No. 224 regarding rules, procedures and conditions on the right to appoint a VAT refund agent by a person departing Thailand and purchasing goods to be exported from a registrant under section 84/4 of the Revenue Code and the guideline. The application period was from 7<sup>th</sup> – 17<sup>th</sup> September 2018 and there were 3 applicants.

2. The Revenue Department has set 2 main selection criteria: (1) applicant qualification (2) the suitability of the proposed downtown service: the density of tourist at downtown refund location, convenient commute, security, readiness of technology, fee rate and etc. The qualified agent must pass more than 60 percent of the selection criteria score.

3. The Revenue Department has checked the qualification of 3 applicants. Two applicants did not pass the qualification in which one applicant does not have the objective to be downtown VAT Refund for Tourists agent specified in the memorandum of juristic person while the other applicant specified 5 downtown VAT Refund locations, more than prescribed in the application form attached to the Notification and the guideline. Hence, there is only one qualified applicant.

4. The Revenue Department confirms that the selection process is transparent, fair and has followed the Notification of the Director-General of the Revenue Department on Value Added Tax No. 224.

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