



Revenue Department News

News No. : 2/2019
Date : 4th October 2018
Subject : Clarification on the selection of the downtown VAT Refund for Tourists agent

The Thai Retailers Association held a press conference on the Revenue Department's selection of the downtown VAT Refund for Tourists agent, of which the application period was from 7th to 17th September 2018.

The Revenue Department would like to clarify that:

1. The purpose of releasing 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 dated 5th September 2018 is to facilitate and motivate tourists to increase their purchases of goods in Thailand.

2. The Revenue Department was open in accepting all interested applicants who met the qualifications according to the Notification of the Director-General of the Revenue Department on Value Added Tax No. 224 and the related guideline. There were 3 interested applicants and each applicant was considered separately. The applicant who satisfied the qualifications in accordance with the Notification of the Director-General of the Revenue Department on Value Added Tax No. 224 and the guideline would be granted approval by the Revenue Department to be the downtown VAT Refund for Tourists agent. However, 2 applicants were unqualified; one applicant did not use the application form provided in the attachment of the Notification and specified 5 service locations which exceeded the number prescribed by law. The other applicant's memorandum of jurisdiction person did not state the objective in being a VAT refund for tourists agent.

3. As downtown refund service is a sandbox 6 month project (from 1st October 2018 to 31st March 2019), the Revenue Department therefore prescribed that one applicant applied for only 3 service locations. The project will be evaluated by the Revenue Department at the end of the period.

4. The Revenue Department confirms that the decision was made in accordance with the Notification of the Director-General of the Revenue Department on Value Added Tax No. 224 and the guideline and was based on the same criteria and standard to ensure transparency and equal treatment to all applicants

Public Relations, Office of the Secretary

The Revenue Department 90 Soi Phaholyothin 7, Phaholyothin Road , Bangkok 10400

RD Intelligence Center Tel. 1161