

For translation purpose only
Official language is Thai language

The Revenue Departmental Order

No. Por 97/2543

Regarding Export of goods Subject to Value Added Tax at Zero Rate
under Section 80/1 of the Revenue Code

As guidelines for the Revenue officials to examine and advise a value added tax (VAT) Registrant regarding export of goods which subject to value added tax at zero rate under Section 80/1 of the Revenue Code, the Revenue Department, therefore, ordered as follows:

Clause 1 The following shall be repealed:

(1) The Revenue Departmental Order No. Por 33/2536 Regarding Export of Goods Subject to Value Added Tax at Zero Rate, dated 24 June B.E. 2536 (1993), as amended by the Revenue Departmental Order No. Por 70/2541 Regarding Export of Goods Subject to Value Added Tax at Zero Rate, dated 10 April B.E. 2541 (1998).

(2) The Revenue Department Order No. Por 41/2537 Regarding Export of Goods Subject to Value Added Tax at Zero Rate, dated 17 February B.E. 2537 (1994).

Clause 2 In case that a VAT registrant receives a purchasing order from a purchaser abroad, and the VAT registrant manufactures or purchases the goods from a domestic manufacturer or seller, undertakes the export custom procedures and submit Export Declaration under the name of the VAT registrant in accordance with Section 77/1 (14) of the Revenue Code, the VAT registrant is deemed an exporter under Section 77/1 (13) of the Revenue Code and is entitled to value added tax at zero rate under Section 80/1 of the Revenue Code.

The domestic manufacturer or seller in Paragraph 1 is subject to VAT under Section 77/2 of the Revenue Code, calculated in accordance with Section 80 of the Revenue Code.

The VAT registrant in paragraph 1 shall promptly present the following evidence upon a request of an assessment official:

(1) evidence presenting that the purchaser abroad has purchased the goods from the VAT registrant such as Proforma Invoice, Purchase Order, Order Note or other document of similar nature;

(2) evidence presenting that the VAT registrant has manufactured or purchased the goods from a domestic manufacturer or seller, and that such manufacturer or seller has issued a tax invoice to collect VAT from the VAT registrant under Section 82/4 and Section 86 of the Revenue Code;

(3) evidence presenting an exportation of goods by the VAT registrant such as Invoice, Bill of Lading or Airway bill;

(4) evidence presenting that a payment of an amount stated in the Invoice under the name of the VAT Registrant will be made, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged except the cases as follows:

(a) In case that the purchaser abroad assigns a representative, an agent or a branch in Thailand the obligation to pay the price of goods on behalf of the VAT registrant, the VAT registrant may use a document stating that there has been a transfer of fund to a bank account or a Bank Statement under the name of the VAT registrant to present that the price of goods under the Invoice will be paid.

(b) In case that the VAT registrant has delivered a sample of the goods without consideration to a purchaser abroad, the evidence supporting that the price of goods under the Invoice will be paid is not required.

(5) a copy of Export Declaration under the name of the VAT registrant which has passed the customs procedures and been endorsed by a Customs official or any other document presenting that a Customs official has inspected and released the goods;

If the VAT registrant in Paragraph 1 has exported goods to a country with connected border to Thailand under Section 77/1 (14) of the Revenue Code, the VAT registrant is deemed

an exporter under Section 77/1 (13) of the Revenue Code and entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the VAT registrant has manufactured or bought such goods from a domestic manufacturer or seller which has issued a tax invoice to collect VAT from the VAT registrant under Section 82/4 and Section 86 of the Revenue Code;

(2) invoice under the name of the VAT registrant;

(3) Packing List, except for goods that does not require packing such as wood, and foundation piles, that the VAT registrant does not need to present Packing List to an assessment official;

(4) evidence presenting that the price of goods under the Invoice under the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged. In case that the VAT registrant is unable to present such evidence, but has recorded the list of exported goods in the output tax report, goods and raw material report, cash account or sale account, the VAT registrant is deemed to have evidence presenting that it has received the payment or the price of goods stated the Invoice under the name of the VAT Registrant will be paid.

(5) tax invoice for the purpose of input tax and input tax report

(6) a copy of Export Declaration under the name of the VAT registrant which has passed customs procedures and been endorsed by a Customs official or any other document presenting that a Customs official has inspected and released the goods.

Clause 3 In case that a VAT registrant receives a purchasing order from a purchaser abroad, and the VAT registrant purchases the goods from a domestic manufacturer or seller who has passed the customs procedures and submitted Export Declaration under the name of the domestic manufacturer or seller under Section 77/1 (14) of the Revenue Code, the sale of goods from domestic manufacturer or seller to the VAT registrant is deemed sale of goods in

Thailand under Section 77/2 of the Revenue Code. The domestic manufacturer or seller is subject to VAT calculated in accordance with Section 80 of the Revenue Code and shall issue an invoice to collect VAT from the VAT registrant under Section 82/4 and Section 86 of the Revenue Code. The VAT registrant who has received a purchasing order from abroad is deemed an exporter under Section 77/1(13) of the Revenue Code and is entitled to VAT at zero rate under Section 80/1 of the Revenue Code.

The VAT registrant in paragraph 1 shall promptly present the following evidence upon a request of an assessment official:

(1) evidence presenting that a purchaser abroad has purchased the goods from the VAT registrant such as Proforma Invoice, Purchase Order, Order Note or any other document of similar nature;

(2) evidence presenting that the VAT registrant has purchased the goods from a domestic manufacturer or seller and that such manufacturer or seller has issued tax invoices to collect VAT from the VAT registrant under Section 82/4 and Section 86 of the Revenue Code, except sales of goods which is exempt from VAT under Section 81 of the Revenue Code whereby the domestic manufacturer or seller is not required to issue a tax invoice, but shall issue an invoice to the VAT registrant under Section 105 Quarter of the Revenue Code;

(3) evidence presenting that the price of goods under the Invoice under the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged except the cases as follows:

(a) In case that the purchaser abroad assigns its representative, an agent or a branch in Thailand an obligation to pay the price of goods on behalf of the VAT registrant, the VAT registrant may present a document stating that there has been a transfer of fund to a bank account or a Bank Statement under the name of the VAT registrant to present that the price of goods under the Invoice will be paid.

(b) In case that the VAT registrant has delivered a sample of the goods without consideration to a purchaser abroad, the evidence presenting that the price of goods under the Invoice will be paid is not required.

(4) evidence presenting that an amount stated in the Invoice under the name of the VAT Registrant will be paid according to (3) may differ from the Invoice if the purchaser abroad has separated evidence of the payment of the price of goods under the name of the VAT registrant from those of the domestic manufacturer or seller.

(5) a copy of Export Declaration passing through the customs procedures and been endorsed by a Customs official or any other document presenting that a Customs official has inspected and released the goods under the name of the domestic manufacturer or seller which exports the type, category, and quantity of goods consistent with evidence in (1);

Clause 4 Except the cases in Clause 5, Clause 6 and Clause 7, if a VAT registrant receives a purchasing order from a purchaser abroad and the VAT registrant manufactures the goods for export or purchases the goods from a domestic manufacturer or seller for export; however, according to the purchasing order the goods is to be delivered to a domestic customer, not leaving the country. As such is not export under Section 77/1(14) of the Revenue Code, but deemed sale of goods within Thailand under Section 77/2 of the Revenue Code. The VAT registrant is subject to VAT calculated in accordance with Section 80 of the Revenue Code, and shall issue tax invoices to collect VAT from the purchaser abroad under Section 82/4 and Section 86 of the Revenue Code when VAT liability arises in accordance with Section 78 of the Revenue Code.

In case that the VAT registrant in Paragraph 1 delivers the goods to a domestic customer according to the purchasing order of the purchaser abroad, the purchaser abroad is deemed to have sold the goods domestically. When the domestic customer makes a payment on the price of the goods to the purchaser abroad, the domestic customer shall remit VAT on behalf of the purchaser abroad in accordance with Section 83/6 (1) of the Revenue Code.

Clause 5 In case that a VAT registrant sells goods to a purchaser abroad but the purchaser abroad requires that the goods are delivered to its agent residing in Thailand, the VAT registrant is deemed to have sold the goods in Thailand under Section 77/2 of the Revenue Code. The VAT registrant is subject to VAT calculated in accordance with Section 80 of the Revenue Code and shall issue a tax invoice in order to collect VAT from the purchaser abroad

under Section 82/4 and Section 86 of the Revenue Code when VAT liability arises under Section 78 of the Revenue Code. However, if the VAT registrant is able to present the following document upon a request of an assessment official, the VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code:

(1) evidence presenting that the purchaser abroad has bought the goods from the VAT registrant such as Proforma Invoice, Purchase Order, Order Note or any other document of similar nature;

(2) evidence presenting that the purchaser abroad was not ready to take the delivery of the goods and has appointed an agent to procure a temporary storage;

(3) evidence presenting that the VAT registrant has submitted Export Declaration to the Customs Department to export the goods maintained by the agent. The goods shall be of the same type, category and quantity as those recorded as an outgoing items from the VAT registrant's stock cad;

(4) the time period that the agent of the purchaser abroad maintains the goods on behalf of the purchaser abroad shall not exceed 180 days from the date that the VAT registrant submits Export Declaration to the Customs Department;

(5) evidence presenting that the VAT registrant has eventually exported the goods maintained by the agent to the purchaser abroad at a location abroad specified by the purchaser. The same goods shall not be sold to any other party, either within or outside of the Thailand;

(6) evidence presenting that the amount under the Invoice which is in the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged except the cases as follows:

(a) In case that the purchaser abroad assigns a representative, an agent or a branch in Thailand to pay the price of goods on behalf of the VAT registrant, the VAT registrant may use a document stating that there has been a transfer of fund to a bank account or a Bank Statement under the name of the VAT registrant to present that the price of goods under the Invoice will be paid.

(b) In case that the VAT registrant has delivered a sample of the goods without consideration to a purchaser abroad, the evidence supporting that the price of goods under the Invoice will be paid is not required.

Clause 6 In case that a VAT registrant take domestic goods into the Customs free zones under Section 77/1 (21) of the Revenue Code which is deemed export under Section 77/1 (14) (a) of the Revenue Code, the VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the purchaser in the export processing zone has purchased the goods from the VAT registrant such as Proforma Invoice, Purchase Order, Order Note or any other document of similar nature;

(2) evidence presenting that the amount under the Invoice which is in the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged or document stating that there has been a transfer of fund to a bank account or a Bank Statement

(3) a copy of the application to take domestic goods into custom free zones in form prescribed by the Customs Department under the name of the VAT registrant certified by a Customs official, a copy of Export Declaration under the name of the VAT registrant which has passed the customs procedures and been endorsed by a Customs official, or Export Declaration with blue corners in case that the VAT registrant has claimed for tax compensation or tax refund under customs law;

The VAT registrant in paragraph 1 shall issue a tax invoice under Section 86/4 of the Revenue Code and deliver it to the purchaser in the customs free zones when VAT liability arises Under Section 78 and Section 86 of the Revenue Code. The VAT rate specified in the tax invoice is zero.

Clause 7 If a VAT registrant carrying on business in a bonded warehouse under customs law or carrying on business in customs free zones under Section 77/1 (21) of the Revenue Code, selling goods between the bonded warehouse, between the bonded warehouse and an entrepreneur carrying on a business within the customs free zone, or among entrepreneurs which carry on a business in the customs free zone(s) whether they be the same zone or not, such VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The VAT registrant shall promptly present the following evidence upon a request of an assessment official:

(1) evidence presenting that the sale of goods has been conducted between a VAT registrant in the bonded warehouse and the bonded warehouse, between bonded warehouses and an entrepreneur carrying on a business in the customs free zone, or among entrepreneurs which carry on business in the customs free zone(s) whether they be the same zone or not, such as Proforma Invoice, Purchase Order, Order Note or any other document of similar nature;

(2) evidence presenting that the amount under the Invoice which is in the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged or document stating that there has been a transfer of fund to a bank account or a Bank Statement;

(3) a copy of a letter requesting for a permission from the Industrial Estate Authority of Thailand to remove goods out of the customs free zone or a copy of Bonded Warehouse Declaration in accordance with the form prescribed by the Customs Department certified by a Customs official, a copy of the application to take domestic goods into the custom free zone in accordance with the form prescribed by the Customs Department certified by a Customs official, or a copy of Export Declaration which has passed the customs procedures and been endorsed by a Customs official under the name of the VAT registrant who has sold the goods.

The VAT registrant in Paragraph 1 shall issue a tax invoice under Section 86/4 of the Revenue Code and deliver it to the purchaser in the bonded warehouse or in export processing zone whichever the case may be when VAT liability arises under Section 78 and Section 86 of the Revenue Code. The VAT rate specified in the tax invoice is zero.

Clause 8 In case of export of goods under the transfer of quota or exchange of quota in accordance with the rules set forth by the Department of Foreign Trade, a VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the transferor and the transferee, or the exchanger and the exchange, are permitted exporters registered with the Department of Foreign Trade, being granted a quota, and received an approval from the Department of Foreign Trade to transfer or exchange quota in accordance with the rules set forth by the Department of Foreign Trade;

(2) evidence presenting receipt of payment(s) under the Letter of Credit which is in the name of the owner of the goods, and the Export Certificate issued by the Department of Foreign Trade in English language, for goods of the same type and quantity as those recorded in a stock card of the goods owner.

Clause 9 In case of export of goods under a quota whereby the goods owner uses the quota of another person, the owner who is a VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the goods owner and the quota holder are permitted exporters registered with the Department of Foreign Trade, indicating that there is a remaining quota and that the quota owner agrees that the goods owner may use the quota;

(2) evidence presenting the transfer of the right to a payment according to the invoice to the owner of goods, and evidence presenting receipt of payment(s) under Letter of Credit which is in the name of the owner of the goods;

(3) evidence presenting exports and Export Certificate issued by the Department of Foreign Trade in English language, stating the name of the quota owner, for goods of the same type and quantity as those recorded in the stock card of the goods owner.

Clause 10 In case of export on behalf of a Trading Company, the goods owner which is a VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence from the Department of Foreign Trade granting an approval of a right to export to a trading company, stating the type of quota, import country, and evidence of a payment of compensation (if available);

(2) evidence presenting the export and the Export Certificate issued by the Department of Foreign Trade in English language, stating the Trading Company name, for exported goods of the same type and quantity as those recorded in the stock card of the goods owner;

(3) evidence presenting payment(s) under L/C (Letter of Credit) which is in the name of the goods owner, or the name of the Trading Company.

Clause 11 For export of sugar by a sugar factory through an export agent which can be either a cane and sugar limited company, or any other export company, permitted by the Cane and Sugar Board, complying with the rules, procedures and conditions regarding the permitted export of sugar under the law governing cane and sugar, the sugar factory is deemed an exporter under Section 77/1 (13) of the Revenue Code, which is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The export agent, either a cane and sugar limited company or any other export company, is deemed a service provider which undertakes the export customs procedures on behalf of the sugar factory under Section 77/1 (10) of the Revenue Code. Such an export agent is liable to pay VAT on the service fee received from the sugar factory in accordance with 77/2 of the Revenue Code. Tax computation shall comply with the provisions under Section 80 of the Revenue Code.

The sugar factory in Paragraph 1 is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the sugar factory is the quota holder for the type and quantity of sugar prescribed by the Cane and Sugar Board;

(2) Power of Attorney entered into between the sugar factory and a cane and sugar limited company and/or any other export company, for the purpose of sale and export on behalf of the sugar factory;

(3) a request to collect a letter permitting export of sugar to foreign country, containing the details which include type and quantity of sugar actually produced by the factory, the type and quantity of sugar under the request to export, and the type and quantity of sugar remaining;

(4) a letter permitting export of sugar in (3) to a foreign country;

(5) a permit for export of sugar to a foreign country for the exportation that has already taken place;

(6) evidence presenting the loading of sugar into a vessel (in case of offshore export), a truck (in case of onshore export), or an aircraft (in case of export via air transport), that the transport company or its authorized agent certifies the type and quantity of the exported sugar, or the cargo permit for sugar issued by the Cane and Sugar Board.

Clause 12 In case that a VAT registrant purchases oil and oil products in accordance with the law governing excise tariffs from a producer or importer, and sell the said oil and oil products to an international freight and shipping company transporting through vessels or aircrafts, the VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the international freight and shipping company has bought oil and oil products in accordance with the law governing excise tariffs from a VAT registrant;

(2) evidence presenting that the international freight and shipping company has bought oil and oil products in accordance with the law governing the excise tariffs from the producer or importer;

(3) evidence from the Customs Department presenting that the producer or importer has applied for a permit to load oil and oil products prescribed by the law governing excise tariffs into an aircraft or vessel, or evidence presenting that the Customs Department permits the loading of oil and oil products into an aircraft or a vessel;

(4) evidence presenting that the amount under the Invoice in the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged, or any document stating that there has been a transfer of fund to a bank account or a bank statement.

Clause 13 In case that a VAT registrant sells goods to a purchaser abroad by hiring an airfreight forwarder to deliver the goods, the VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the purchaser abroad has bought the goods from the VAT registrant such as Proforma Invoice, Purchase Order, Order Note or other document of similar nature;

(2) evidence presenting that the VAT registrant has hired the airfreight forwarder to deliver the goods aboard;

(3) evidence presenting that the airfreight forwarder has received the exported goods from the VAT registrant. Such evidence shall contain the following particulars, the list of which is not exhaustive:

(a) name, address of the VAT registrant that has sold the goods to the purchaser abroad;

(b) name, address of the purchaser abroad;

(c) name, category, type, quantity and value of goods;

(d) the date of issuance

(4) a copy of Export Declaration under the name of the airfreight forwarder which has passed the customs procedures and been endorsed by a customs official or any other document presenting that a Customs official has inspected and released the goods;

(5) evidence presenting that the amount under the Invoice which is in the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged, or any document stating that there has been a transfer of fund to a bank account or a bank statement. However, in case that the VAT registrant has delivered a sample of the goods without compensation to a purchaser abroad, the evidence presenting that the amount under the Invoice will be paid is not required.

Clause 14 In case that a VAT registrant sells goods to a purchaser abroad by hiring a vessel freight forwarder to deliver the goods, the VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. The following evidence shall be promptly presented upon a request of an assessment official:

(1) evidence presenting that the purchaser abroad has bought the goods from the VAT registrant such as Proforma Invoice, Purchase Order, Order Note or any other document of similar nature;

(2) evidence presenting that the VAT registrant has hired the vessel Freight Forwarder or has entered into a lease of container contract with the Forwarder for delivery of the goods aboard on behalf of the VAT registrant;

(3) evidence presenting that the vessel freight forwarder has received the goods which will be exported from the VAT registrant. Such evidence shall contain the following particulars, the list of which is not exhaustive:

(a) name, address of the VAT registrant that has sold the goods to the purchaser abroad;

(b) name, address of the purchaser abroad;

(c) name, category, type, quantity and value of the goods;

(d) the date of issuance;

(4) a copy of an Export Declaration under the name of the vessel freight forwarder which has passed through the customs procedures and been endorsed by a customs official or other document presenting that a customs official has inspected and released the goods;

(5) evidence presenting that the amount under the Invoice which is in the name of the VAT Registrant will be paid, for example, evidence that L/C (Letter of Credit) has been opened, evidence that T/T (Telex Transfer) or T/P (Term of Payment) has been arranged, or any document stating that there has been a transfer of fund to a bank account or a bank statement, except in case that the VAT registrant has delivered a sample of the goods without compensation to a purchaser abroad, the evidence supporting that the amount under the Invoice will be paid is not required.

Clause 15 In case that a VAT registrant ships goods to a foreign country by post, the VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code. There shall be a copy of Export Declaration which has passed through the customs procedures and been endorsed by a Customs official or other document presenting that a Customs official has inspected and released the goods under the name of the VAT registrant.

Clause 16 In case that a VAT registrant sells goods to a purchaser, but the purchaser carries the goods out of Thailand without passing through the customs procedures, the VAT registrant is not entitled to VAT at zero rate. However, in the case that the VAT registrant who has a place of business being a selling unit in form of retail shop located within the departure hall of an international airport sells goods to a purchaser departing Thailand who has passed an inspection of an immigrant official and passed goods inspection from a customs official, the VAT registrant is entitled to VAT at zero rate under Section 80/1 of the Revenue Code and shall promptly present the following document upon a request of an assessment official:

(1) evidence presenting that the VAT registrant has been granted an approval from the Director-General of the Revenue Department to sell goods at a place of business which has a selling unit in form of retail shop located in the departure hall of an international airport;

In order to be granted an approval in accordance with Paragraph 1, the VAT registrant shall submit a request to the Director-General of the Revenue Department via an Area Revenue Office or a Provincial Revenue Office where its head office is located. The following document and items shall be attached to the request:

(a) an approval letter to carry on a business of selling goods within the departure hall of an international airport issued by the Director-General of the Customs Department;

(b) a copy or a picture of the lease agreement entered into with the Airports of Thailand;

(c) a copy of Certificate of Value Added Tax Registration, Por. Por. 20 (ภ.พ. 20)

(d) a location plan of the selling unit in form of retail shop located in the departure hall of an international airport, and a location plan of the place of business in the area of the international airport, if any.

(2) The VAT registrant shall use a cash register machine which was granted an approval from the Director-General of the Revenue Department to issue an abbreviated tax invoice within the place of business and the selling unit in form of a retail shop located within the departure hall of an international airport.

(3) The VAT registrant who was granted an approval from the Director-General to sell goods in a place of business which is a selling unit in form of a retail shop located in the departure hall of an international airport shall make a "NO VAT" or "TAX FREE" sign and display the sign at a prominent place which can easily be seen in the selling unit, located in the area that the purchaser departing Thailand has passed the immigrant inspection and goods inspection done by customs officials.

(4) evidence presenting that the VAT registrant is the person who has submitted an Export Declaration (special) to the Customs Department in accordance with rules, procedures and conditions prescribed by the Customs Department. The VAT registrant shall keep such Export Declaration (special) and the sales report at the place of business and the place of business which is a selling unit in form of a retail shop located in the departure hall of an

international airport and shall promptly present such document to a Revenue Department official upon request.

The sales report in Paragraph 1 shall contain the following particulars, the list of which is not exhaustive:

- (a) name and the tax identification number of the VAT registrant;
- (b) code of the selling unit in form of retail shop;
- (c) code number of cash registers specified by the Revenue Department;
- (d) serial numbers of the tax invoices;
- (e) name of the purchaser;
- (f) departure flight number;
- (g) passport number of the purchaser departing Thailand;
- (h) name, type, category of goods, which may be presented in form of code;
- (i) amount of goods;
- (j) price of goods;
- (k) date of issuance.

Clause 17 Any rules, regulations, orders, or rulings contrary to this Order shall be repealed.

Ordered on the 7th day of February B.E. 2543 (2000)

Capt. Suchat Jaovisidha

Director-General, Revenue Department