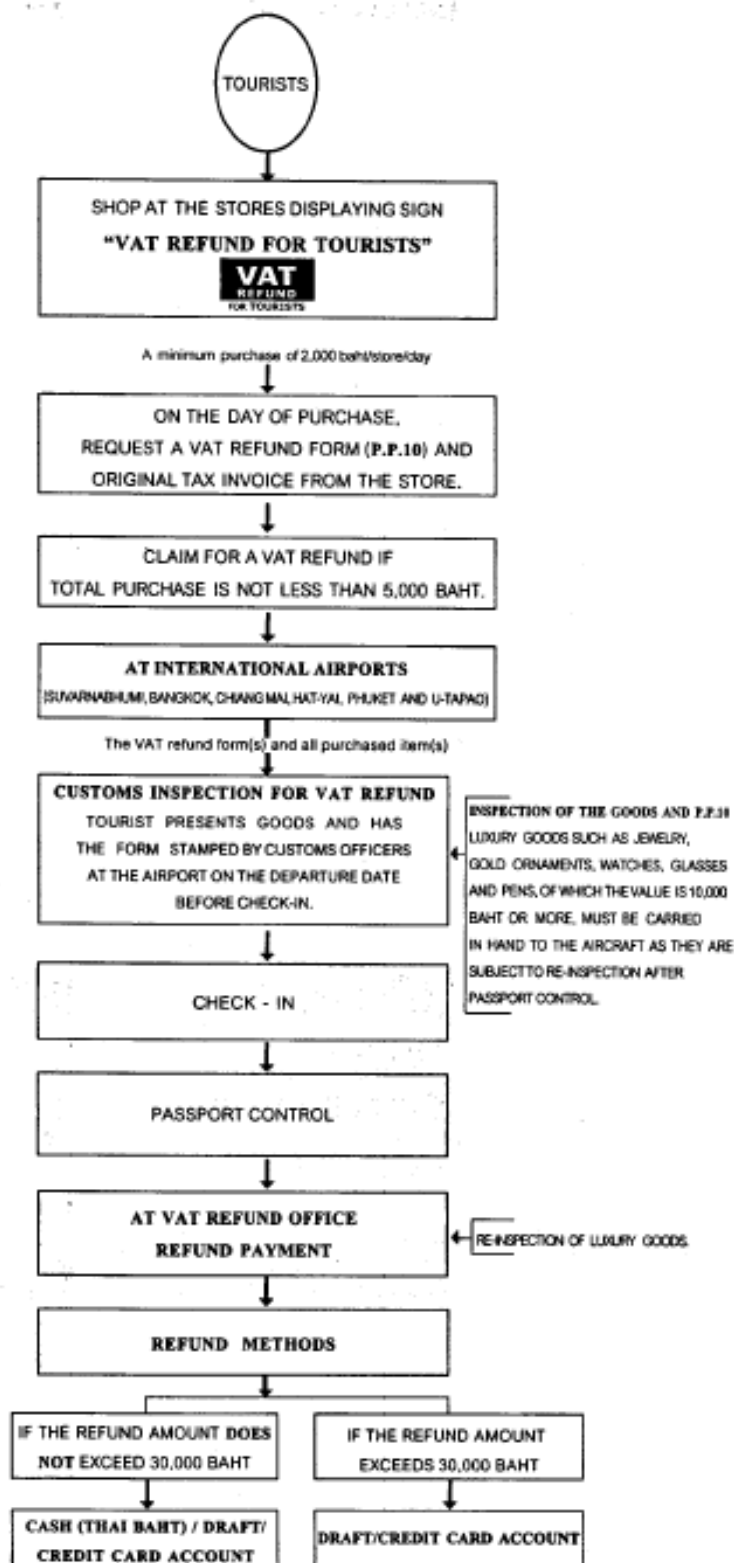


Instruction for VAT Refund

VAT REFUND FOR TOURISTS PROCESS



You are qualified for VAT refund if :

You are a tourist; you are not a crew member of an airline; you purchase goods in Thailand from stores displaying sign "VAT REFUND FOR TOURISTS" and depart Thailand by air carrier from an international airport.

Goods that are entitled for VAT refund

1. Goods that are taken out of Thailand by a tourist within 60 days from the date of purchase.
2. Goods which are not prohibited items, firearms, explosives, or any similar items, and gemstones.
3. On any day, goods purchased at each participating store shall not be less than 2,000 baht, including VAT. The total amount claimed for refund must not be less than 5,000 baht, including VAT.

Important Notes

- * Tourists must present their passports and ask the store to issue a P.P.10 form immediately on the purchase date.
- * **Remember : No Inspection - No Refund!**
- * Any charges incurred will be deducted from the refund.
- * If a tourist does not specify the method of refund, the refund will be given in the form of a bank draft in U.S. Dollars.
- * If a tourist chooses to receive VAT refund via credit card, the name shown on credit card must be the same as tourist's name.
- * Anyone found guilty of committing any wrongdoing, such as not having purchased the goods or not taking the goods out of the Kingdom of Thailand, whether acting alone or with others, will be subject to penalties stated under the Commercial and Civil Code as well as the Penal Code.

Summary of P.P.10

លេខប័ណ្ណ P.P.10

VAT Refund Office			(Page.....)			
Ref. No.			Items	P.P.10 VOL. No./Serial No.	Entitled VAT refund amount (Baht)	Denial Code
Date..... Officer.....						
Expenses related to VAT Refund	Draft	Transfer to Credit Card Account				
1. Draft fee	103 baht	107 baht				
2. Administration fee	100 baht	100 baht				
3. Postal charge	subject to destination country	subject to destination country				
4. Transaction fee	charged by bank in the claimant's country					
<input type="checkbox"/> I would request to receive the VAT refund in form of <input type="radio"/> Draft <input type="radio"/> Credit Card						
<input type="checkbox"/> I have received the cash refund in the amount of baht.						
Signature.....			Total amount carried over from attachments			
Passport No.			Total VAT refund amount			
			Less Administration fee			
			Net VAT refund amount			

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Passport No.			Total VAT refund amount			
			Less Administration fee			
			Net VAT refund amount			

Denial Code

001	Purchase in P.P.10 is less than 2,000 B.	010	No original tax invoice.
002	Total purchase is less than 5,000 B.	011	No attachment to P.P.10
003	No customs stamp.	012	P.P.10 /tax invoice is not the original copy.
004	No goods available for customs inspection.	013	Service is not refundable.
005	No luxury goods available for re-inspection.	014	Goods have already been consumed.
006	Purchase date is over 60 days.	015	Other.
007	Air crew is not entitled to VAT refund.	017	Tourist requests for original tax invoice.
008	Name of claimant differs from that on tax invoice.	018-024	No customs stamp from other airport.
009	Date on P.P.10 differs from the tax invoice date.	026	P.P.10 is not submitted by the claimant.

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