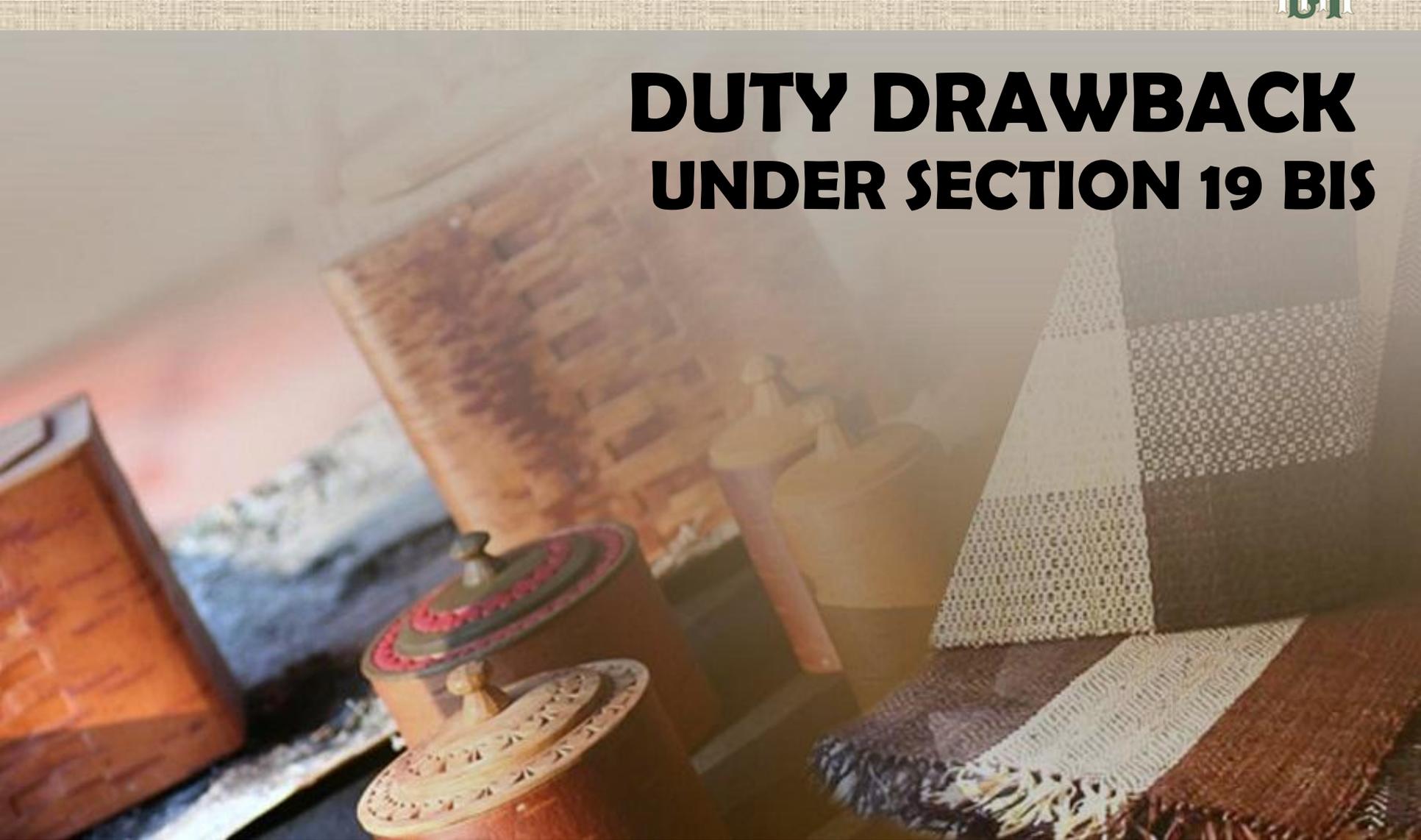




DUTY DRAWBACK UNDER SECTION 19 BIS



Thai Customs Tax Incentives Bureau

DEFINITION



Refund of import duty already paid which have undergone production, mixing, assembling, or packing, and then submit a production formula before exporting to the exporting port within one year from the date of importation.

Production

Mixing

Assembling

Packing

Export within one year from the date of importation.

TERMS AND CONDITIONS



1



Eligible Goods

- Raw material which are obviously seen in the exports.
- Raw material used directly in the manufacturing process and contained in the exports but not obviously seen.
- Raw material is required in the manufacturing.



Non Eligible Goods

- Machinery, tools, molds and various appliances.
- Fuels for manufacturing.



TERMS AND CONDITIONS



- 2 The quantity of imports used in producing, mixing, assembling, or packing exports is in accordance with the rules approved or specified by Customs.
- 3 The goods are exported through a port or place of exit designated for a drawback scheme.
- 4 The goods are exported within one year from the date of importation of the goods.
- 5 A claim for drawback must be made within six months for the date of exportation of the goods.

Production formula must be submit before exporting goods; otherwise, it won't be able to claim for duty drawback. 😞

DRAWBACK PROCEDURES



Request for approval

--->Form Kor Sor Kor 29

Importation of raw material

Submission of production formula

--->Form Kor Sor Kor 96

Submission of right transferred table

--->Form Kor Sor Kor 96/6

Exportation of Goods

Claiming for duty drawback

--->Form Kor Sor Kor 111

Duty payment on unused raw material
for Export

--->Form Kor Sor Kor 112

DRAWBACK PROCEDURES



Duty payment on unused raw material for Export

If the imported raw materials have not been entirely used within one year from the date of importation,

the importer is required to pay duties and taxes, plus surcharge of one percent per month by the thirteenth (13th) month or within eighteen months from the date of importation respectively.

Failure to do so, legal action will be taken.

New Duty Drawback Notification 2016



- To support the AEOs (Authorized Economic Operators)
- To improve and strengthen investors qualification

Customs Notification no.66/2551 dated 15 August 2008 is cancelled, and replaced by ...

[Customs Notification no.11/2559 dated 28 January 2016](#)

Comparison between 2008 and 2016



Duty Drawback	2008	2016
<u>1. Applicants qualification</u>		
Secure financial status	Last 2 years with profit statement	Last 2 years with profit statement
Methods of duty payment	Cash, bank guarantee, RGS : Revolving Guarantee System	Cash, bank guarantee, e-guarantee
<u>2. Production Formula</u>		
Verification of formula	n/a	Risk management (AEOs can self-certified, or certified by other agencies designated by Customs)
Durations to verify formula	15 days	15 days (AEO 10 days)
Formula renewal	Renew every 5 years	Renew every 5 years
Termination of formula	n/a	If expire more than 1 year, the formula will be cancelled.

ORGANIZATION STRUCTURE



Food Products



Textile and Leather Products

Miscellaneous Products

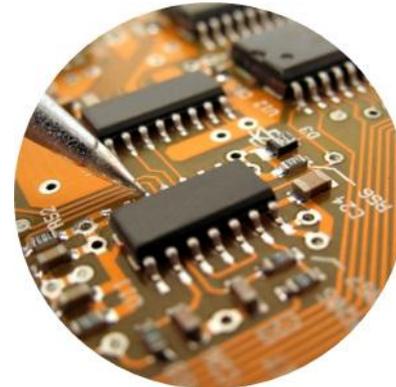


Automobiles and Parts



DUTY DRAWBACK DIVISION

Electronic and Electrical Equipment



Chemical Products and Plastics





Thank you

Thai Customs Tax Incentives Bureau