



New requirements for foreign tourist for VAT refund

The Revenue Department of Thailand (“RD”) adopted new requirements for foreign tourists applying for Value-Added Tax (“VAT”) Refund, starting from 1 December 2023 under the Announcement of the Director-General of Revenue Department on Value-Added Tax Refund for tourists (“Announcement”). The purposes of the new conditions are to boost the growth of domestic tourism industry and support the national economy and shopping destination in Thailand.

The RD has implemented certain amendments on the eligible value of the goods and types of luxurious items for which foreign tourists can claim VAT refund. The new minimum value of goods to be shown to a Customs Officer at the international airport shall be at least 20,000 Baht per person. For the luxurious items, the value of which to be presented to the Revenue Officer at the international airport shall be at least 40,000 Baht per item and 100,000 Baht for carry-on goods. The 9 types of luxurious goods include jewelry, gold, watch, glasses, pen, belt, mobile phone, laptop, and handbag.