



Notification of the Industrial Estate Authority of Thailand

No. 96/2551

Re: Rules, Procedures and Conditions for Exemption from Special Fees under the Law on Investment Promotion, Import Duty, Value Added Tax and Excise Tax for Materials for Production of Goods or for Commercial Purpose in the IEAT Free Zone

Whereas, the provisions of the law on the Industrial Estate Authority of Thailand currently stipulate that materials that are imported into the Kingdom and brought into the IEAT Free Zone for use in production of goods or for commercial purpose or materials that are brought from an IEAT Free Zone to another IEAT Free Zone shall be exempt from special fees under the law on investment promotion, import duty, value added tax and excise tax under the rules, procedures and conditions as prescribed by the Governor of the Industrial Estate Authority of Thailand.

By virtue of Section 48 (2) of the Industrial Estate Authority of Thailand Act B.E. 2522 (1979), as amended by the Industrial Estate Authority of Thailand Act (No. 4) B.E. 2550 (2007), which contain certain provisions relating to the restrictions on people's rights and liberties which Section 29, in conjunction with Sections 32, 33, 34, 41, 42 and 43 of the Constitution of the Kingdom of Thailand so permit by virtue of provisions of law, the Governor of the Industrial Estate Authority of Thailand hereby prescribes the rules, procedures and conditions for exemption from special fees under the law on investment promotion, import duty, value added tax and excise tax for materials for production of goods or for commercial purpose in the IEAT Free Zone, as follows:

Clause 1 The following shall be repealed:

- (1) Notification of the Industrial Estate Authority of Thailand No. 194/2535 Re: Forms of Certificate, License and Report Form, dated November 20, 1992;
- (2) Notification of the Industrial Estate Authority of Thailand No. 7/2540 Re: Form of Certificate of Status of Industrial Operator in Export Processing Zone and Report Form (Amendment), dated January 26, 1997.

Clause 2 Materials that are exempt from special fees under the law on investment promotion, import duty, value added tax and excise tax under Section 48 (2) of the Industrial Estate Authority of Thailand Act B.E. 2522 (1979), as amended by the Industrial Estate Authority of Thailand Act (No. 4) B.E. 2550 (2007), include as follows:

(1) Materials for production of goods, such as, raw materials, semi-finished materials, packaging materials, consumable materials for production, product samples or prototypes, including products brought back into the IEAT Free Zone, leaflets, printed materials for introduction or manuals inserted as part of the goods for export, as well as other materials for production of such goods.

(2) Materials for commercial purpose, such as, materials related to trading and services in the IEAT Free Zone.

Clause 3 Materials under Clause 2 must be as follows:

(1) Imported materials;

(2) Materials of the industrial operators or commercial operators in the same or different IEAT Free Zone;

(3) Materials of the producers which have been granted investment promotion under the law on investment promotion;

(4) Materials from bonded warehouses under the law on customs;

(5) Materials under the rights and privileges pursuant to Section 19 *bis* of the Customs Act (No. 9) B.E. 2482 (1939);

(6) Materials from the free zone under the law on customs;

(7) Materials in the Kingdom which are legally eligible for tax exemption or refund when they are exported.

Clause 4 The application for exemption from special fees under the law on investment promotion, import duty, value added tax and excise tax for materials for production of goods or for commercial purpose, shall proceed as follows:

(1) The industrial or commercial operators in the IEAT Free Zone shall submit an application for a certificate of status of industrial or commercial operator to the IEAT per Form IEAT-I-01, together with copy of the Company Affidavit issued by the Department of Business Development, the Ministry of Commerce, not older than six months from the date of issuance (only the page indicating the office address).

Upon completion of the IEAT's review and consideration of such application and the IEAT deems that the applicant is the genuine industrial or commercial operator, the IEAT shall issue a certificate of status of industrial or commercial operator in the IEAT Free Zone per Form IEAT-I-02. In this regard, such certificate shall be valid for not more than one calendar year from the date of issuance.

(2) Any person which is not an industrial or commercial operator in the IEAT Free Zone wishing to bring any materials into the IEAT Free Zone on behalf of others shall submit an application per Form IEAT-I-07.

(3) Bringing any materials into the IEAT Free Zone shall proceed with the customs clearance formality under the rules, procedures and conditions as prescribed by the Director-General of the Customs Department, together with evidence of certification under (1) or evidence of permission under (2), as the case may be.

Clause 5 The industrial or commercial operators shall report to the IEAT upon bringing any materials into the IEAT Free Zone per Form IEAT-I-02R or Form IEAT-I-07R, as the case may be, within fifteen days from the end of each month.

This Notification shall come into effect forthwith.

Notified on the 19th day of September B.E. 2551 (2008).

- Signature -

(Mrs. Monta Pranootnorapal)

Governor of the Industrial Estate Authority of Thailand