

**Notification of the Board of Directors of the Industrial Estate Authority of Thailand**

Re: Rules, Procedures and Forms of Permission to Bring Materials in the IEAT Free Zone  
out of the IEAT Free Zone

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Whereas, it is deemed expedient to update the rules, procedures and forms of permission to bring materials in the IEAT Free Zone out of the IEAT Free Zone.

By virtue of Section 55 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 contains 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 Board of Directors of the Industrial Estate Authority of Thailand hereby issues the Notification, as follows:

Clause 1 The following shall be repealed:

(1) Notification of the Board of Directors of the Industrial Estate Authority of Thailand No. 2/2525 Re: Rules, Procedures and Forms of Permission to Bring Materials in the Export Processing Zone out of the Export Processing Zone, dated April 27, 1982;

(2) Notification of the Board of Directors of the Industrial Estate Authority of Thailand No. 7/2535 Re: Rules, Procedures and Forms of Permission to Bring Materials in the Export Processing Zone out of the Export Processing Zone (Amendment), dated December 15, 1992;

(3) Notification of the Board of Directors of the Industrial Estate Authority of Thailand No. 1/2536 Re: Rules, Procedures and Forms of Permission to Bring Materials in the Export Processing Zone out of the Export Processing Zone (Amendment No. 2), dated August 18, 1993;

(4) Notification of the Board of Directors of the Industrial Estate Authority of Thailand No. 1/2538 Re: Rules, Procedures and Forms of Permission to Bring Materials in the Export Processing Zone out of the Export Processing Zone (Amendment No. 3), dated June 20, 1995.

Clause 2 Any person wishing to bring any materials in the IEAT Free Zone out of the IEAT Free Zone shall submit an application for permission to the IEAT in the form as specified by the IEAT.

Permission to bring materials out of the IEAT Free Zone under paragraph one shall be granted for the following purposes:

- (1) Export;
- (2) Use or distribution within the Kingdom;
- (3) Transfer to the business operator which has been granted tax and duty privileges;
- (4) Destruction;
- (5) Any other purposes on a temporary basis;
- (6) General purposes.

Permission under paragraph two to issue a certificate to bring materials out of the IEAT Free Zone under (1) to (6) shall be in the form as specified by the IEAT.

Clause 3 Any materials in the IEAT Free Zone shall be permitted to be brought out of the IEAT Free Zone for export only if the Governor or his/her designate has considered and deems that the application and details of such materials are correct and reasonable, whereby such permission shall be valid for not more than two calendar years from the date of such permission. Furthermore, the industrial or commercial operator shall report to the IEAT within fifteen days from the end of each month on export of the permitted materials in the form as specified by the IEAT.

Clause 4 Any materials in the IEAT Free Zone shall be permitted to be brought out of the IEAT Free Zone for use or distribution within the Kingdom only if the Governor or his/her designated has considered and deems that the application and details of such materials are correct and reasonable, whereby such permission shall be valid for not more than two calendar years from the date of such permission.

As for materials to be brought out for use or distribution within the Kingdom or materials to be brought out for distribution to the industrial or commercial operator in different IEAT Free Zone or to the importer under Section 19 *bis* or bonded warehouse or free zone under the law on customs or the promoted person under the law on investment promotion, the Governor or his/her designate shall consider granting such permission for not more than two calendar years from the date of permission to bring such materials out of the IEAT Free Zone, but not exceeding the period during which the purchase agency is eligible for tax and duty exemption or refund. Moreover, the industrial or commercial operator shall report to the IEAT within fifteen days from the end of each month on distribution of the permitted materials in the form as specified by the IEAT.

Clause 5 Any materials in the IEAT Free Zone shall be permitted to be brought out of the IEAT Free Zone for destruction under Section 54 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), only if the Governor or his/her designate has considered and deems it appropriate to destroy such materials outside the IEAT Free Zone. As such, the Governor or his/her designate shall grant permission to bring such materials out of the IEAT Free Zone for destruction as it deems appropriate on each occasion, provided that such arrangements shall not be contrary to the rules, procedures and conditions as prescribed by the Director-General of the Customs Department.

Clause 6 Any materials in the IEAT Free Zone shall be permitted to be brought out of the IEAT Free Zone for any other purposes on a temporary basis only if the Governor or his/her designate has considered and deems that such materials can be brought out and brought in in a state or manner which is easy for inspection or marking, and such materials can be reasonably scheduled to be brought into the IEAT Free Zone in due course.

Any other purposes than those specified in paragraph one shall be subject to approval of the IEAT Board.

Clause 7 Any materials in the IEAT Free Zone shall be permitted to be brought out of the IEAT Free Zone for general purposes only if the Governor or his/her designated has considered and deems that the application is correct; and that the category or condition of such materials are reasonable to be brought out of the IEAT Free Zone, whereby the validity period of such permission shall be prescribed as appropriate.

This Notification shall come into effect from the day following the date of its publication in the Government Gazette.

Notified on the 10<sup>th</sup> day of June B.E. 2551 (2008).

Rathian Srimongkol

Chairman of the Board of Directors of the Industrial Estate Authority of Thailand