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The Ministry of Foreign Affairs presents its compliments to all Diplomatic Missions, Consular Representatives, and International Organisations (DCIOs) and has the honour to inform the DCIOs that, starting from 1 October B.E. 2563 (2020), all requests and formalities regarding

(1) Zero-percent Value Added Tax (VAT Exemption) and;

(2) Access to Restricted Areas at International Airports in Thailand (Airport Pass)

shall be submitted online through the e-Privilege System via <https://eprivilege.mfa.go.th>. The newly improved system will minimize repetitive manual labor and streamline particular process to ensure that all applications will be expedited. The DCIOs will also be able to track the status of their applications conveniently by using the serial/application number.

The relevant guidelines are attached herewith for the DCIOs' information and persual. They are also available for download at the Department of Protocol's website: <https://protocol.mfa.go.th>

The Ministry of Foreign Affairs avails itself of this opportunity to renew to all Diplomatic Missions, Consular Representatives, and International Organisation the assurances of its highest consideration.



Diplomatic Missions, Consular Representatives, and International Organisations,
THAILAND.

Guideline on Exemption from Value Added Tax (VAT)

In accordance with Section 80/1 (5) of the Revenue Code and the Notification of the Director-General of the Revenue Department, Ministry of Finance, on Value Added Tax (No. 227) issued on 30 May B.E. 2562 (2019), Diplomatic Missions, Consular Representatives, and specified International Organizations (with VAT exemption agreements) are eligible to apply for VAT exemption.

1. Conditions

1.1 The Exemption of VAT for the sale of goods and provision of services to the DCIOs aims at facilitating the performance of the Missions, and are therefore strictly for official use or functional necessity of the Missions, not for personal consumption or the benefit of an individual. Reciprocity will also be taken into consideration.

1.2 DCIOs shall be accorded a zero-percent value added tax provided that the value of goods and services excluding VAT amounts on each particular purchase is no less than 5,000 Baht.

1.3 Utility expenses, such as electricity, tap water and telephone charges of the Missions and the Head of Mission's residence can be submitted for VAT exemption regardless of the amount.

2. Procedures

2.1 On each occasion of purchasing goods and acquiring services, the DCIOs can request a zero-percent tax certificate from the Department of Protocol. Starting from 1 October 2020, all applications shall be submitted online through the e-Privilege System (<https://eprivilege.mfa.go.th>) under "VAT Exemption". After the completion of the VAT exemption online application process, information of frequently used suppliers (tax ID, address, and contact information) will be saved and auto-generated for future requests. The "Office Address" will also be auto-generated based on prior data recorded in the "Office Information". The DCIOs can also track the status of their request using serial number (Sr. No. Application).

2.2 The DCIOs shall then submit a Note Verbale requesting for VAT exemption with one (1) copy to the Diplomatic Privilege and Immunity Division, Department of Protocol, accompanying by :

- Two (2) sets of completed VAT 0% certificate application (auto-generated from the e-Privilege system) affixed with the seal and certified by the authorized person and;
- One (1) set of the supplier's tax invoice or quotation.

2.3 The Department of Protocol will issue a Certificate for VAT exemption to the Department of Revenue, which shall be valid for one (1) month from the date of issuance. The DCIOs are requested to forward copies of tax invoices together with relevant documents to the Revenue Department every two (2) months.

2.4 For long-term service contracts, it is advised that the DCIOs submit a VAT exemption request for goods/services acquired on the period of at least two (2) months per each application.

3. Remarks

3.1 Values of goods and services appear on the invoice and/or quotation must be VAT-exclusive.

3.2 VAT Exemption applications for the purchase of goods and services that was made over six (6) months can not be accepted.

3.3 Failure to provide complete and accurate information may cause delay or denial for approval.

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24 September 2020
Diplomatic Privilege and Immunity Division
Department of Protocol, Ministry of Foreign Affairs

Guideline on Applying for Access to Restricted Areas at International Airports in Thailand (Airport Pass)

The Department of Protocol facilitates the issuance and renewal of the permanent (1 year) airport passes with the Airports Authority of Thailand (AOT), for official use of the members of the DCIOs, to allow access to restricted areas at international airports in Thailand.

1. Conditions

1.1 For Suvarnabhumi Airport, number of airport passes allocated to each DCIO is based on the principle of reciprocity or functional necessity. For other airports, a maximum of three (3) passes may be issued to each DCIO for their official use. All airport passes are personalized and thus non-transferable.

1.2 In general, diplomatic agents, consular officers and officials of international organizations will be issued airport passes with maximum access up to the departure and arrival gate (Pass No. 3). Administrative and technical staff, service staff, and locally employed staff will be issued passes with maximum access up to the baggage carousel area (Pass No. 1). Nonetheless, airport pass categorization may vary depending on the airport operator and passes issued to members of the DCIOs are based on the principle of reciprocity with special consideration on functional necessity.

1.3 Temporary airport passes, which are valid for 24 hours may also be requested directly with the AOT for the DCIOs' necessary functions, such as the visit of the Head of State or high-ranking officials. A Note Verbale specifying purposes and list of persons to enter the airport's restricted areas should be submitted directly to the Security Sub-Division of the AOT located at the respective airport.

2. Procedures

2.1 Starting from 1 October 2020, all requests for airport passes at Suvarnabhumi Airport, Don Mueang International Airport, Chiang Mai International Airport, Khon Kaen Airport, and Hat Yai International Airport shall be submitted online through the e-Privilege System (<https://eprivilege.mfa.go.th>) under "Airport Pass".

2.2 After completing online application, the DCIOs shall submit a Note Verbale requesting facilitation of the issuance and the renewal of the permanent (1 year) airport passes with the AOT with one (1) copy to the Diplomatic Privilege and Immunity Division, Department of Protocol, accompanying by :

- One (1) copy of his/her valid diplomatic ID card;
- One (1) copy of his/her previous airport pass (if any);
- One (1) copy of Thai ID card and House Registration (For Thai nationals who are locally employed staffs) or one (1) copy of passport (for foreign nationals who are locally employed staff)

- One (1) copy of a police criminal record clearance (For Thai and foreign nationals who are locally employed staffs)

2.3 Diplomatic agents, consular officers and officials of international organizations are exempted from providing a criminal record clearance issued by the relevant Thai authority. However, the respective Mission is requested to submit a Note Verbale certifying that the person has no criminal record.

3. Remarks

3.1 The DCIOs must submit list of authorized persons to sign temporary airport pass applications to the Diplomatic Privilege and Immunity Division, Department of Protocol, at least two (2) weeks prior to submitting the request.

3.2 The holders of all types of airport passes are requested to carry their diplomatic ID cards or national ID cards or passport as proof of identity so that the AOT's security personnel may verify them before entering or leaving the airport's restricted areas or while they are inside the airport's restricted areas.

3.3 Holders of airport passes are required to strictly comply with safety and security measures of the airports.

3.4 Airport passes are strictly non-transferable and must be visible at all times while in the airport's restricted areas in compliance with the International Civil Aviation Organization (ICAO)'s guidelines. AOT maintains full authority in suspending the issuance of airport passes when it deems necessary.

3.5 The use of airport passes by unauthorized persons or the use of expired airport passes will cause a revocation or suspension of the airport passes.

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24 September 2020
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