

No. 0404/174



The Ministry of Foreign Affairs presents its compliments to all Diplomatic Missions, Consular Representatives, and International Organisations (DCIOs) and, further to the Ministry's Note No. 0404/c.1716 dated 25 September B.E. 2563 (2020) regarding the e-Privilege system on VAT Exemption and Airport Pass, has the honour to inform the latter that, starting from 1 March B.E. 2564 (2021), all requests for excise tax refund for gasoline shall also be submitted online through the e-Privilege system via <https://eprivilege.mfa.go.th>.

The guideline is attached herewith for the DCIOs' information and perusal. It is also available at <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 Organisations the assurances of its highest consideration.

Ministry of Foreign Affairs,
Bangkok.
20 January B.E. 2564 (2021)



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

Excise Tax Refund for Gasoline

According to the Excise Act B.E. 2560 (2018) benzine, gasoline and diesel consumed by (1) the official and personal motor vehicles of the Diplomatic Missions and the Consular Representatives, (2) the official motor vehicles of the United Nations and its Specialized Agencies and (3) the official motor vehicle of other International Organizations to which the Royal Thai Government is obliged under agreements to accord the same treatments as accorded to the Diplomatic Missions, the United Nations and its Specialized Agencies, are eligible to request for excise tax refund. The principle of reciprocity is applied in the cases of the Diplomatic Missions and the Consular Representatives.

Procedures

1. The DCIOs shall submit a Note Verbale containing the names of the authorized persons in the Missions, Consulates, Organisations and provide six (6) specimen signatures, with official seal affixed.
2. Starting from 1 March 2021, the request for excise tax refund for gasoline must be uploaded online through the e-Privilege system (<https://eprivilege.mfa.go.th>) – under “Excise Tax Refund” heading.
3. The DCIOs shall submit to the Department of Protocol a Note Verbale, with a copy, requesting for an excise tax refund for gasoline. The request must be submitted six (6) times a year, on a bi-monthly basis, within six (6) months of consumptions, accompanied by the following documents;
 - 3.1 Two (2) sets of the claim for excise tax refund form (ภข...05-06), duly completed by the supplier, affixed with the official seal and certified by the authorized persons of the Missions, Consulates or Organisations;
 - 3.2 The original receipts, and a copy, indicating the type of the fuel, date of consumption, amount in litres, price of gasoline, name of the DCIOs and license plate number of the corresponding motor vehicle, affixed with the official seal and certified by the authorized persons of the Missions, Consulates or Organizations.
 - 3.3 Two (2) sets of statement of gasoline consumption prepared by DCIOs (including types and amount of gasoline on each receipt as well as the aggregate amount);
 - 3.4 Two (2) sets of tax computation (including the aggregate amount of excise tax refund), prepared by the supplier.
4. After the procedures have been completed by the Excise Department, the refund will be made by the oil supplier directly to the DCIOs.