



PorSor 01-28

Excise Department, Ministry of Finance
The application form for exemption or tax refund for commodities
exported out of the kingdom or imported to free zone area
under Section 100 under Excise Tax Act, B.E. 2527

For official use

Registration No.....
DD/MM/YY
Official name

A. Submission

To Director General

1. Exporter's name.....
is Industrial operator : Excise registration No.
 Authorised from Industrial operator's name.....
Excise registration No.....
 Corporation who purchases or receive commodities from the first industrial operator
 Person who does not purchase or receive commodities from the first industrial operator

Location: Number..... Lane/alley Road
Sub-district District Province
Postal code Tel.

2. Take commodities out of :
 Industrial plant's name.....
 Bonded warehouse name.....
 Place for keeping commodities name.....

Location: Number..... Lane/alley Road
Sub-district District Province
Postal code Tel. to

- Exported out of the kingdom Imported to free zone
By Exemption
 Tax refund paid from receipt number..... Issue No.....
Amount of money..... Baht

as follows :

No.	Description	Quantity (Unit)	Value of commodity (Baht)	Amount of tax	
				Baht	Satang
Total					

3. Commodities requested () exemption () tax refund please grant permission to
() With the sign showing exemption or tax refund
() Without the sign showing exemption or tax refund
4. Agree to sell above commodities as invoice no..... to.....
at..... For export toward country / free zone.....
customs house..... Province.....
with transportation..... route.....
Date..... Month..... B.E.....
5. Attached supporting documents..... copy with submission
6. I submitted the application to excise officials for notification and certify that I will follow the laws and government regulations. In case of commodities that were exempted are lost or incomplete, I agree to pay excise tax to excise department with the amount of commodities lost or incomplete in the rate enforced at the date that liabilities to pay tax occur.

Signature..... Exporter's name
(.....)
Date.....

B: Guarantee of Export

7. Commodities requested () exemption () tax refund exported out of the kingdom as the evidence of guarantee of exporting out of the kingdom of exported commodities number..... Date..... Month.....
B.E.....

Signature..... Exporter's name
(.....)
Date.....

Instructions

- 1) Exporters as below are those who have rights to request for exemption or tax refund
 - 1.1) Industrial operator under the Excise Tax Act has rights to request for exemption or tax refund
 - 1.2) Purchaser or who received commodities that are produced in the kingdom from industrial operator for export out of the kingdom or import to freezone and was authorised from industrial operator to implement for exemption or tax refund have rights to request for exemption or tax refund.
 - 1.3) Corporation that are not industrial operator that purchased or receive commodities that produced in the kingdom from the first industrial operator for export out of the kingdom or import into freezone area and were not authorised from industrial operator to implement for exemption or tax refund uses for tax refund.
 - 1.4) Other persons who do not purchase or receive commodities that produce in the kingdom from the first industrial operator use for tax refund.
- 2) Exporter completes form PorSor 01-28 and submits to excise office area to receive excise registration number before moving commodities out of the industrial plant, bonded warehouse or place for keeping commodities upon the cases via internet network at <http://www.excise.go.th> or other methods that have been by approved director-general or who director-general authorises.
- 3) Exporter must bring PorSor 01-28 form together with excise registration number that excise regional area issued to attach with commodities that will export out of the Kingdom or import into freezone area.
- 4) Exporter writes PorSor 01-28 form to exempt or tax refund that completely fill the details and submit to director-general or who get an authorisation within 60 days start from the date that deliver commodities out of the Kingdom or import to freezone area upon the cases and attach these documents.
 - 4.1 The guaranteed evidence of delivering commodities out of the kingdom or import commodities into freezone area from customs official as e-export or cargo express that is signed from customs official
 - 4.2 Purchase order documents such as performance invoice or purchase order or order note or other documents that are similar
 - 4.3 Transaction and commodities price documents such as invoice, bill of loading or airway bill
 - 4.4 In the case of tax refund, will have the evidences showing tax payment that are application for excise tax (PorSor 01-12) and excise tax receipt