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Public Hearing on the Draft of Excise Notification on Tax Refunds for Non-Viable Goods

On 17 April 2026, the Excise Department is conducting a public hearing on the draft of notification regarding the criteria, methods and conditions for claiming tax refunds for goods proven to be damaged and unable to use. The public hearing will be closed on 16 May 2026. The draft primarily integrates the request for destruction permission into the existing tax refund application process. The rational behind this is to ensure that the administration of tax refunds for beverages, batteries, and liquor is conducted in a convenient, efficient, and transparent manner. This will reduce the complexity and burden on operators who had to manage destruction and refund request process in the separate procedures. The individual who are mostly affected are industrial operators and importers of specific excise goods.

According to the draft, the application for a tax refund and the request for destruction shall be submitted. The revised version of the form will allow operators to choose the preferred method of destruction depends on their operational nature, including on-site destruction for goods that are difficult to move, office submission for small quantities, or using authorized third-party waste disposal services. This addresses the current issue where the current version of the form lacks specific section for destruction request which results in inconsistent and untenderized inspection and control procedure in practice.

To qualify the refund, the destruction that may involve crushing, incineration, burial, or dismantling, must be overseen by three appointed excise officials to verify the damage and to ensure that the destruction process is environmentally sound. Once completed, a “Record of Inspection and Destruction Control” is prepared to support the final refund order.