

**Customs Act (No. 16), B.E. 2542 (1999)**

**Translation**

BY COMMAND OF THE KING'S MOST EXCELLENT MAJESTY

Was promulgated on the 14<sup>th</sup> Day of November 2542

His Majesty King Bhumibol Adulyadej is graciously pleased to proclaim that

Whereas it is expedient to amend the law on customs;

This Act contains certain provisions concerning the restriction of personal rights and liberties, which, under Section 29 together with Section 48 of the Constitution of the Kingdom of Thailand, may be made by virtue of the provisions of the law;

Be it, therefore, enacted by the King, by and with the advice and consent of the Assembly of the Parliament as follows:

**Section 1**

This act shall be called the "Customs Act (No. 16), B.E. 2542 (1999)".

**Section 2**

This Act shall enter into force on and from the day following the date of its publication in the Government Gazette.

**Section 3**

Section 27 ter of the Customs Act, B.E. 2469 is added as follows:

"Section 27 ter

No vessel, at sea outside harbor limits, shall remove any goods without proper reason or special permission from the Competent Officer. Any master in charge of the vessel who shall offend against this Section shall be liable to imprisonment for a period not exceeding two years or a fine equal to treble the value of the goods or a fine of one hundred thousand Baht whichever is higher or both fine and imprisonment.

All goods relating to this offence shall be liable to forfeiture without the attention of the punishment to be inflicted upon the offender."

**Section 4**

Section 32 of the Customs Act, of B.E. 2469 is amended and replaced as follows:

"Section 32

Any vessel, not exceeding two hundred and fifty tons burden, and any car, wagon, conveyance, box, chest, or other receptacle, used in the removal, concealment, or carriage of any uncustomed, restricted, or prohibited goods, shall be liable to forfeiture without the attention of the punishment to be inflicted upon the offender; and if any other goods shall be contained in a package or other receptacle, car, wagon, or conveyance in which uncustomed, restricted, or prohibited goods may be found, such other goods shall also be liable to forfeiture.

If the vessel is exceeding two hundred and fifty tons burden, the court is empowered to forfeit such vessel as the court may think suitable to such offence."

**Section 5**

Section 32 bis of the Customs Act, of B.E. 2469 is added as follows:

“Section 32 bis

In case the forfeited goods from the offence under this Act do not belong to the offender, the court is empowered to order the forfeiture if the owners of such goods know or have reasonable grounds to know that the offence shall be committed but did not act to prevent such offence or act to prevent the offence from achieving its ends or prevent such goods from being relevant to the offence.”

## **Section 6**

Section 37 quarter of the Customs Act of B.E. 2469 as amended by the Customs Act (No.15), B.E. 2540 is repealed and replaced as follows:

“Section 37 quarter

The provision of Section 15, Section 15 bis, Section 18, Section 20, Section 23, Section 24, Section 25, Section 29, Section 30, Section 32, Section 32 bis, and Section 39 of the Customs Act of B.E. 2469, Section 16 of the Customs Act (No.9), B.E. 2482, Section 10 of the Customs Act (No.12), B.E. 2497 and the stipulated penalty relating to these Sections shall be applicable to the Juxtaposed Areas, *mutatis mutandis*.”

Countersigned by

Chuan Leekpai

Prime Minister

**Note:** The reason for proclaiming the use of this Act is that it is expedient to add more measures to increase the efficiency in suppressing the evasion of taxes under the Customs law. The amendment of the Customs Act, B.E.2469 are as follows: to set provisions for the removal of goods at sea outside the harbor limits to be an offence, to empower the court to forfeit the vessel that is exceeding two hundred and fifty tons burden, and to forfeit, in some cases, the goods that do not belong to the offender. Therefore, this Act is enacted.

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