

## Customs Tariff Decree, B.E. 2530 (1987)

Translation

BHUMIBOL ADULYADEJ; REX

Given on the 23rd December, B.E. 2530

Being the 42nd year of the present Reign

By command of the King BHUMIBOL ADULYADEJ

Whereas it is expedient to revise the law on customs tariff;

By virtue of Section 157 of the Constitution of the Kingdom of Thailand, it is therefore enacted by the king as follows:

### Section 1

This Decree shall be called "The Customs Tariff Decree, B.E. 2530 (1987)"

### Section 2

This Decree shall come into force as and from the day following the date of its publication in the Government Gazette.

### Section 3

The following shall be repealed:

- (1) The Customs Tariff Decree, B.E. 2503 (1960);
- (2) The Customs Tariff Decree (No. 2), B.E. 2504;
- (3) The Customs Tariff Decree (No. 3), B.E. 2504;
- (4) The Customs Tariff Decree (No. 4), B.E. 2504;
- (5) The Customs Tariff Decree (No. 5), B.E. 2505;
- (6) The Customs Tariff Decree (No. 6), B.E. 2505;
- (7) The Customs Tariff Decree (No. 7), B.E. 2505;
- (8) The Customs Tariff Act, B.E. 2506;
- (9) The Customs Tariff Decree (No. 8), B.E. 2506;
- (10) The Customs Tariff Act (No 2), B.E. 2506;
- (11) The Customs Tariff Decree (No. 9), B.E. 2506;
- (12) The Customs Tariff Act (No. 3), B.E. 2507;
- (13) The Customs Tariff Decree (No. 10), B.E. 2507;
- (14) The Customs Tariff Act (No. 4), B.E. 2508;
- (15) The Customs Tariff Decree (No. 11), B.E. 2508;
- (16) The Customs Tariff Decree (No. 12), B.E. 2509;
- (17) The Customs Tariff Decree (No. 13), B.E. 2509;
- (18) The Customs Tariff Decree (No. 14), B.E. 2510;
- (19) The Customs Tariff Decree (No. 15), B.E. 2510;
- (20) The Customs Tariff Decree (No. 16), B.E. 2510;
- (21) The Customs Tariff Decree (No. 17), B.E. 2511;
- (22) The Customs Tariff Decree (No. 18), B.E. 2511;

- (23) The Customs Tariff Decree (No. 19), B.E. 2511;
- (24) The Customs Tariff Decree (No. 20), B.E. 2511;
- (25) The Customs Tariff Decree (No. 21), B.E. 2511;
- (26) The Customs Tariff Decree (No. 22), B.E. 2512;
- (27) The Customs Tariff Decree (No. 23), B.E. 2513;
- (28) The Announcement of the Revolutionary Party No. 57 dated 26th of January B.E. 2515;
- (29) The Announcement of the Revolutionary Party No. 104 dated 23rd of March B.E. 2515;
- (30) The Announcement of the Revolutionary Party No. 172 dated 7th of July B.E. 2515;
- (31) The Announcement of the Revolutionary Party No. 278 dated 23rd of November B.E. 2515;
- (32) The Announcement of the Revolutionary Party No. 363 dated 13th of December B.E. 2515;
- (33) The Customs Tariff Decree (No. 24), B.E. 2516;
- (34) The Customs Tariff Decree (No. 25), B.E. 2516;
- (35) The Customs Tariff Decree (No. 26), B.E. 2517;
- (36) The Customs Tariff Act (No. 5), B.E. 2517;
- (37) The Customs Tariff Decree (No. 27), B.E. 2518;
- (38) The Customs Tariff Decree (No. 28), B.E. 2519;
- (39) The Customs Tariff Decree (No. 29), B.E. 2520;
- (40) The Customs Tariff Decree (No. 30), B.E. 2520;
- (41) The Customs Tariff Decree (No. 31), B.E. 2520;
- (42) The Customs Tariff Act (No. 6), B.E. 2520;
- (43) The Customs Tariff Decree (No. 32), B.E. 2520;
- (44) The Customs Tariff Decree (No. 33), B.E. 2521;
- (45) The Customs Tariff Decree (No. 34), B.E. 2521;
- (46) The Customs Tariff Decree (No. 35), B.E. 2521;
- (47) The Customs Tariff Decree (No. 36), B.E. 2521;
- (48) The Customs Tariff Decree (No. 37), B.E. 2522;
- (49) The Customs Tariff Act (No. 7), B.E. 2522;
- (50) The Customs Tariff Decree (No. 38), B.E. 2522;
- (51) The Customs Tariff Decree (No. 39), B.E. 2522;
- (52) The Customs Tariff Decree (No. 40), B.E. 2523;
- (53) The Customs Tariff Decree (No. 41), B.E. 2524;
- (54) The Customs Tariff Decree (No. 42), B.E. 2525;
- (55) The Customs Tariff Decree (No. 43), B.E. 2526;
- (56) The Customs Tariff Decree (No. 44), B.E. 2527;
- (57) The Customs Tariff Decree (No. 45), B.E. 2528;

### **Section 3** <sup>(1)</sup>

Subject to Section 14/1 and paragraph one of Section 14, "Director-General of the Customs Department" or "Director-General" means the Director-General of the Customs Department or his designated person.

### **Section 4**

Goods imported or brought into, exported or taken out of the Kingdom shall be chargeable with and liable to duty according to the Tariff Schedule hereto annexed.

### **Section 4/1**

Goods brought into, or sent out of, the joint development area established under the Thailand-Malaysia Joint Authority Act, will be subject to collection and payment of customs as appearing in the tariff guide of the appendix to this Act, wherein the customs rate levied on such goods shall be reduced by 50 percent.

In computing the amount of duty payable, item by item, a fraction of Baht shall be ignored.

### **Section 5**

For goods subject to both ad valorem and specific rates of duty, only the rate which renders higher amount of duty shall be applied.

### **Section 6**

Where it appears to the Director-General of the Customs Department that the duty chargeable upon any complete article is being evaded by means of importing, either simultaneously or otherwise, such article in separate parts, the duty chargeable upon such separate parts shall integrally be assessed at the rate for the complete article.

### **Section 7**

Declaration in import and export entries shall not be deemed complete, unless items and quantity or goods, necessary for the assessment of duty, are correctly declared in accordance with classification in the Tariff Schedule hereto annexed.

### **Section 8**

For goods subject to specific rate of duty:

- (1) if being foodstuffs packed in containers with liquid substance used for the purpose of preservation, the whole purpose of assessing the amount of duty, deem weight of both the goods and the liquid substance packed in the containers shall be used in the assessment of duty;
- (2) if packed in boxes, bags or other containers intended to be sold as a whole, with marks or labels, stating specific quantity of the goods, the Director-General of the Customs Department may, for the that each or such containers contains the specific quantity of goods.

### **Section 9**

The Director-General of the Customs Department may, from time to time, determine and notify any extent of customs values for any category of goods, for goods subject to ad valorem rates of duty. Such values shall be deemed the basis for the assessment of duty on the notified category from the date of notification until any notification, cancellation, or modification is made.

Any notification, cancellation, or change made to the notification referenced in the foregoing paragraph shall be published in the Government Gazette. <sup>(2)</sup>

### **Section 10**

For goods exempted from or granted reduction in duty at the time of importation on account of their being imported for personal use by person so entitled or for any

specifically provided purpose, if they are transferred to persons not entitled thereto or used in other purposes than the one provided, or the privilege, of the entitled owner of the goods ceases, the goods shall be to the payment of duty assessed on the nature and values of the goods and at the rates of duty at the time when the transfer, the use in other purposes or the cease of the privilege are incurred. However, in the case of granted reduction in duty, only the underpaid amount to the assessed duty shall be chargeable. The liability to the payment of duty or additional duty must be notified to either the Customs Department or the Customs station where the goods were imported into the Kingdom, within thirty days from the date when the liability is incurred, and the duty or the additional duty must be paid at the Customs office where the Customs Department indicates, within thirty days from the date of acknowledgement of the assessment amount of duty or additional duty. If failed to act as provided above, it shall be deemed that the goods were imported by evading duty, but Section 17 of the Customs Act (No. 9), B.E. 2482 shall not be enforced in the case that the goods are honestly transferred.

The payment of duty or additional duty as stated in the first paragraph shall be the liability of the transferor of the goods to persons not entitled thereto, or the person, entitled to duty exemption or reduction, who uses or allows the goods to be used in other purposes than the one provided, or the person whose duty exemption or reduction privilege ceases when still in possession of the goods, as the case may be. However, in the case that the privileged person deceases when still in possession of the goods, the administrator of the estate or the inheritor, as the case may be, shall be liable to the payment of duty or additional duty and shall have to notify the liability within thirty days from the date of acknowledgement of the fact that the decease had obtained the duty exemption or reduction of the goods.

The provision relating to the liability to the payment of duty or additional duty in this Section shall not be enforced in the case of goods imported by Ministries, Departments, other public bodies or government enterprises, where has there been any sale of properties, all the receipts without deduction of and expenditure would have been turned in to the state treasury.

The Minister of Finance, with the approval of the Cabinet, shall be authorized to notify that certain kinds or categories of goods imported for personal use by persons entitled to duty exemption or reduction or for use in any specifically provided purpose under the first paragraph shall be exempted from the enforcement of this Section and may set conditions therewith. The notification shall be made in the Government Gazette.

### **Section 11**

For goods exempted at the time of importation from duty on the condition that they shall be re-exported within a specified period, if, within such a period, the goods are transferred to privileged persons who would have been granted duty exemption had the goods been imported by them, or used for purpose for which the importation of the goods would have been duty exempted by law, without the condition that they shall be re-exported, the goods shall be free the condition, but shall be under the condition provided by law on the exemption of duty for the importation of goods by privileged persons or for that purposes provided by law. Such goods shall also be deemed to be imported by the transferred or for that provided purpose at the time when transferred or used for the purpose.

### **Section 12**

For the sake of national economy or public welfare or national security, the Minister of Finance with the approval of the Cabinet is empowered by notification, to reduce the rate of duty of any goods from that specified in the Customs Tariff Schedule or exempt from the payment of duty of any goods or additionally charge special duty for any goods at the rate not exceeding fifty percent of the rate specified in that Tariff Schedule for such goods and may also set rules and conditions therewith.

The notifications, the cancellation or the modification of the notifications as referred in the first paragraph shall be published in the Government Gazette.

### **Section 13**

Where it appears to the Minister of Finance that any imported goods have been subsidized by any country or person by any means other than the drawback or compensation of the duties and/or taxes, and that the subsidy causes or may cause damages to national agriculture or industries, the Minister of Finance with the approval of the Cabinet, is empowered to levy, by notification, Special Duty upon that goods at the rate as he thinks fit, in addition to the normal import duty, but the rate of this Special Duty shall not be over the amount of subsidy deemed by the Minister of Finance to be granted as aforesaid.

The notification, the cancellation or the modification of the notification as referred in the first paragraph shall be published in the Government Gazette.

### **Section 14**

In execution of the obligations under the international treaties or agreements beneficial to the national economy, the Minister of Finance with the approval of the Cabinet, is empowered by the notification, to reduce the rate of duty from that specified in the Customs Tariff Schedule or exempt from payment of duty, for the goods originated in the countries signed or specified in the aforesaid treaties or agreements and may also set rules and conditions therewith.

The notification, the cancellation or the modification of the notification as referred in the first paragraph shall be published in the Government Gazette.

#### **Section 14/1**

The Director-General shall have the authority to conclude rules pertaining to a place of origin or to a place of origin of imported goods. The Director-General may also authorize the Deputy Director-General to do so.

Where, before goods are imported, an application for a prior decision on rules pertaining to a place of origin or to a place of origin of imported goods is made, the Director-General may designate a civil servant, who holds office of level C9 or equivalent, to do so.

The conclusion shall bind the Customs Department in accordance with the time specified by the Director-General, unless any facts on which the decision was based change or any amendments are made to the applicable laws.

An application for prior decision on rules pertaining to a place of origin or to a place of origin of imported goods shall be made in accordance with the criteria, methods, conditions, and time specified by the Director-General. <sup>(3)</sup>

An application for prior decision of a place of origin price of imported goods shall be made in accordance with the rules, methods, conditions, and time prescribed by the Director-General.

### **Section 15**

The Director-General shall be authorized to interpret provisions in the Tariff Schedule annexed hereto, by means of issuing a Notification of Tariffs. The Director-General may designate the Deputy Director-General make such interpretation.

The interpretation referred to in the foregoing paragraph shall not be retroactive.

The interpretation shall be governed by the General Rules for Interpretation in Part I annexed hereto, together with the Explanatory Notes to the Harmonized System of the Customs Co-operation Council, which was established by the Convention establishing a Customs Co-operation Council, made on the 15th day of December B.E. 2493 (1950), to which Thailand has adhered since the 4th day of February B.E. 2515 (1972).

Where, before goods are imported, an application for prior classification of customs tariffs is made, the Director-General may designate a civil servant, who holds an office of level C9 or equivalent, to do so. The tariffs classification shall bind the Customs Department from the first importation after an application for prior classification of customs tariffs is made, until there is any cancellation or modification, or until the expiry of the period specified by

the Director-General, or unless any facts on which the decision was based change or any amendments are made to the applicable laws.

An application for prior tariffs classification shall be made in accordance with the criteria, methods, conditions, and time specified by the Director-General.

Subject to paragraph four, where the Explanatory Notes to the Harmonized System of the Customs Co-operation Council, applied by the Director-General or his designated person for interpreting prior tariffs classification, have changed or the opinion regarding the interpretation of the Director-General or his designated person has changed from the previous one, such classification shall continue to bind the Customs Department for a certain period prescribed by the Director-General, but not exceeding six months from the expiry of the binding; unless the applicant can prove to the satisfaction of the Director-General that it is injured or may be injured as a result of the expiry of the binding.

Upon the Director-General deciding that an applicant suffers no injury, or no injuries are threatened to occur as referred to in paragraph six above, the decision shall be conclusive, unless the operation of a final judgment changes the decision. The competent authority shall carry out any acts stated in the judgment against the persons who are the parties in such case. <sup>(4)</sup>

#### **Section 16**

All law repealed by Section 3 of this Emergency Decree shall come into force only for the collection of duty due or payable or return of duty on the date this Emergency Decree comes into force.

#### **Section 17**

All notifications or orders issued under the law repealed by Section 3 of this Emergency Decree shall come into force in so far as they are not contrary to or inconsistent with the Emergency Decree; provided that until the notifications or orders issued under this Emergency Decree shall come into force.

#### **Section 18**

The Minister of Finance shall take charge and control of the execution of this Decree.

Countersigned by

General P. Tinsulanonda

Prime Minister

**Schedule Attached to the Act Amending the Customs Tariff Decree, B.E. 2530  
(1987)**

**Part IV**

**Goods Exempted from Customs Duties**

**Descriptions**

2. Goods imported into Thailand on which the duties levied have been paid and which are subsequently sent for repairs overseas, if such goods undergo re-entry within one year from the receipt of a certificate for reentry issued at the time such goods are sent out; or goods for which permission is granted to be sent for manufacturing, mixing, assembling, placing in containers, packing, or other preparation processes overseas, provided the goods undergo re-entry within one year from the date the permission is granted.

Notes:

- a. Goods in this category shall be granted exemption to the extent of the price or quantity of the existing goods sent out;
- b. in calculating duties levied on the goods sent out for repairs, the customs tariff of the existing goods sent out for repairs shall be applied.

The calculation shall be based on the increased price or quantity, exclusive of the costs of transport and insurance. With regard to the calculation of duties levied on goods which have undergone any process of manufacturing, mixing, assembling, packing, or other preparation process, shall be in accordance with the condition of the price of goods and customs tariffs applicable at the time of re-entry. The price of the goods sent out shall not be subject to tax calculation;

- c. the Director-General has the authority to order exemption from the provisions concerning certificates for re-entry, or may give permission to extend the specified time as necessary for such event; and
- d. sending out goods for the purpose of manufacturing, mixing, assembling, packing, or other preparation processes, or determination of the descriptions or verification of goods, or approval for extension of the specified time as necessary, shall be in accordance with the criteria and conditions prescribed by the Director-General, with the approval of the Finance Minister.

- (10) Goods entitled to privileges under commitments the country has in place with the United Nations, or under international laws, or under agreements made with foreign countries, or under pacts made with governmental or non-governmental international organizations, or diplomatic protocols that have been amicably implemented between nations.

Note:

Such governmental or non-governmental international organizations must be internationally recognized. Any decision on deciding this shall be at the Finance Minister's discretion.

- (12) Imported goods, which items shall have a price not exceeding the limits stipulated by the Director-General, with the approval of the Finance Minister.
- (19) Containers or related devices used for holding, securing, fastening, or ensuring shock resistance, regardless of whether such are made from any materials which are imported and sent out, with or without the goods.

This shall be in accordance with the criteria and conditions prescribed by the Director-General.

Remark:

The Director-General shall be authorized to determine descriptions or types of containers of goods or equipment imported and to be exported, notwithstanding whether such containers or equipment contain the goods.

This shall be in accordance with the criteria, period of time, and conditions prescribed by the Director-General.

#### Amendment

- (1) The Bill Amending the Customs Tariff Decree, B.E. 2530 (1987)
- (2) Bill Amending the Customs Tariff Decree
- (3) Bill Amending the Customs Tariff Decree

#### **Disclaimer**

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