

**THE CUSTOMS TARIFF DECREE**

**B.E. 2530**

**BHUMIBOL ADULYADEJ, REX.**

**Given on the 23<sup>rd</sup> of December, B.E. 2530**

**Being the 42<sup>nd</sup> 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"

Section 2. This Decree shall come into force as 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 The following shall be repealed :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;
- (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 26<sup>th</sup> of January B.E. 2515;
- (29) The Announcement of the Revolutionary Party No. 104 dated 23<sup>rd</sup> of March B.E. 2515;
- (30) The Announcement of the Revolutionary Party No. 172 dated 7<sup>th</sup> of July B.E. 2515;
- (31) The Announcement of the Revolutionary Party No. 278 dated 23<sup>rd</sup> of November B.E. 2515;
- (32) The Announcement of the Revolutionary Party No. 363 dated 13<sup>th</sup> 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 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.

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

Section 4/1 Goods imported into or exported from the Joint Development Area under the law on Thailand-Malaysia Joint Authority shall be chargeable with and liable to duty specified in the Tariff Schedule hereto annexed, but the applicable rates shall be reduced by fifty percent.

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

Goods imported into the Joint Development Area as referred to in the first paragraph, provided they are Customs approved goods, equipments and materials for use in the Joint Development Area and imported by the Joint Authority or any person authorized by it, shall be accorded duty exemption.

It shall impose duties on goods as referred to in the third paragraph after consultation between the Government of the Kingdom of Thailand and the Government of Malaysia has been made.

(Amended by the Customs Tariff Decree B.E. 2530 Amendment Act (No. 7) B.E. 2548; published in the Government Gazette, Vol. 122, Chapter 4A dated 13<sup>th</sup> January B.E. 2548.)

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 Customs 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 of 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 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 Customs may, for the purpose of assessing the amount of duty, deem that each or such containers contains the specific quantity of goods.

Section 9. For goods subject to ad valorem rate of duty, the Director General of Customs may, from time to time, notify the Customs value for any category of goods. Such value shall be deemed the value for assessment of duty on the notified category of goods as from the date of notification until cancelled or modified by subsequent notification.

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

(Amended by the Customs Tariff Decree B.E. 2530 Amendment Act (No. 4) B.E. 2543; published in the Government Gazette, Vol. 117, Chapter 9A dated 17<sup>th</sup> February B.E. 2543.)

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 liable 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 Department of Customs 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 Department of Customs 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 transferer 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 had there been any sale of properties, all the receipts without deduction of any expenditure would have been turned in to the state treasury.

The Minister of Finance, with the approval of the Cabinet, shall be authorised 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 to 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 to in the first paragraph shall be published in the Government Gazette.

Section 14. In execution of the obligations under the International Treaties or Agreements benefiting to the national economy, the Minister of Finance with the approval of the Cabinet, is empowered by the notification, to exempt, reduce or increase the rate of duty from that specified in the Customs Tariff Schedule or announce the collection of duty at the rate specified in the Customs Tariff Schedule, for the goods originated in the countries signed or having the character as 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 to in the first paragraph shall be published in the Government Gazette.

(Amended by the Customs Tariff Decree B.E. 2530 Amendment Act (No. 1) B.E. 2537; published in the Government Gazette, Vol. 111, Chapter 62A dated 28<sup>th</sup> December B.E. 2537).

Section 14 bis. In execution of the obligations under the Harmonized System Convention or in execution of the obligations under the International Treaties or Agreements benefiting to the national economy, the Minister of Finance with the approval of the Cabinet, is empowered by the notification, to cancel, increase, or amend the text of Part I, General Rules for the Interpretation of the Nomenclature, and Part II, Import Tariff, according to this Decree; and is empowered by notification, to cancel, increase or amend the rate of duty in the Rate of Duty column to be equal to or not more than the specified duty rate of the existing law, in the meantime of such modification as well.

The notification as referred to in the first paragraph shall be published in the Government Gazette.

(Amended by the Customs Tariff Decree (No. 3) B.E. 2547; published in the Government Gazette, Vol. 121, Chapter (special) 5A dated 19<sup>th</sup> February B.E. 2547)

Section 14 tri. The Minister of Finance with the approval of the Cabinet, is empowered by the notification, to exempt, reduce or increase the rate of duty of any goods, imported into or exported from the Joint Development Area under the law on Thailand-Malaysia Joint Authority, in the Rate of Duty column from that specified in the Customs Tariff Schedule and may also set rules and conditions therewith.

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

(Amended by the Customs Tariff Decree B.E. 2530 Amendment Act (No. 7) B.E. 2548; published in the Government Gazette, Vol. 122, Chapter 4A dated 13<sup>th</sup> January B.E. 2548.)

Section 15. The Director General of Customs shall be authorised to interpret provisions in the Tariff Schedule hereto annexed by marking tariff notification.

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

The interpretation shall be governed by General Rules for the Interpretation of the Nomenclature in Part I hereto annexed, 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 signed in Brussels on the 15<sup>th</sup> of December B.E. 2493, and Thailand has been the member of this Convention since the 4<sup>th</sup> of February B.E. 2515.

Section 16. All laws 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

Note : Published in the Government Gazette Vol.104, Chapter 276 dated 31<sup>st</sup> December B.E. 2530.