

Notification of the Customs Department

No. 29/2564

Re : Rules, Procedures and Conditions Related to Pleasure Craft and Sport Vessel under Heading No. 3(c) of Part IV

For the appropriate implementation of Customs procedures for an exemption of Customs duty for pleasure craft and sport vessel, which is accompanied with an owner or temporarily imported and will be re-exported according to heading No. 3(c) of Part IV of the Customs Tariff Decree B.E. 2530 (1987).

By virtue of Section 7 and Section 51 of the Customs Act B.E. 2560 (2017) together with heading No. 3(c) of Part IV of the Customs Tariff Decree B.E. 2530 (1987), the Director-General of the Customs Department hereby issues the notification as follows :

Article 1 : The Customs Department Notification No. 147/2561 on the Rules, Procedures and Conditions related to pleasure craft and sport vessel or fishery vessel under heading No. 3(c) of Part IV, dated 31 May B.E. 2561 (2018), shall be repealed.

Article 2 : General provisions on Customs procedures for pleasure craft and sport vessel

2.1 "Pleasure Craft and Sport Vessel" means a boat used for a purpose of recreational or sport activities and not used for commercial purposes except having permission under the Thai Vessel Act.

2.2 Ships inward and outward reporting

Under section 64 and section 65 of the Customs Act B.E. 2560 (2017), a master of a vessel shall provide and submit a due report and a manifest of a temporarily imported pleasure craft and sport vessel to a Customs officer same as a vessel from abroad arriving at a port within 24 hours and shall submit the Ships Inwards Report (Form 372) attached hereto, and provide a vessel registration for examination.

Under section 70 and section 71 of the Customs Act B.E. 2560 (2017), for any pleasure craft and sport vessel leaving the Kingdom for re-exported, a master of a vessel shall report to a Customs officer and submit the Declaration for Ships Outwards (Form 373) and receive the Clearance Outwards Form (Form 378) attached hereto.

Article 3 : The inward and outward Customs procedures for a temporarily imported pleasure craft and sport vessel

A temporarily imported pleasure craft and sport vessel entering into the Kingdom under heading No. 3(c) of Part IV of the Customs Tariff Decree B.E. 2530 (1987) "with the transit vehicle system" shall apply as follows :

/3.1 Inward...

3.1 Inward Customs procedures

3.1.1 An importer shall submit the information or the Ships Inwards Report (Form 372) attached hereto, to the customs officer together with the following related documents :

- (1) An original and a copy of a vessel registration certificate
- (2) An original and a copy of passport
- (3) Other documents, such as the original of Port Clearance, colored photos of the vessel with her name etc.

In case an owner of a vessel does not import a vessel himself, a power of attorney from an owner of a vessel is required and shall be granted to a person travelling with a vessel to be responsible for vessel temporary importation.

3.1.2 When a Customs officer has reviewed the right of an importer related to the Rules and Conditions under heading No. 3(c) of Part IV of the Customs Tariff Decree B.E. 2530 (1987) and found that such information is completed, the data will be recorded to the "transit vehicle system" and a Simplified Customs Declaration Form will be issued.

A Customs officer shall print a Simplified Customs Declaration Form together with a certified copy from the Customs' Department's computer system and stamped the following statement on the overleaf page on the original and copy :

<p>For the owner</p> <p style="text-align: center;">Warning</p> <p style="text-align: center;">Upon the importer's failure to re-export the boat, a payment of compensation according to the contract of surety ship shall be affected, and the importer shall simultaneously become liable to either a fine of an imprisonment or both for violation of Thai Customs Laws.</p> <p style="text-align: center;">SignedPromisor</p> <p style="text-align: center;">(Promisor's signature)</p>
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An importer shall bear the execute signature of the acknowledgement on the original and copy of a Simplified Customs Declaration Form, and the original paper shall be duly delivered as the evidence of Customs procedures. A customs officer shall keep the copy of a Simplified Customs Declaration Form and other related documents for Customs control and monitoring.

3.2 Outward Customs procedures

3.2.1 An importer desiring to re-export a temporarily imported vessel shall upload information or submit the Declaration for Ships Outwards Form (Form 373) attached hereto, to a Customs officer together with other related documents as follows :

/(1) An original...

- (1) An original of a Simplified Customs Declaration Form
- (2) Passport
- (3) Other documents (if any)

In case an owner of a vessel does not export a vessel himself, a power of attorney from an owner of a vessel is required and shall be granted to a person who is responsible for an outward clearance.

3.2.2 When a Customs officer has completely examined and released a vessel to be re-exported, he shall write off this vessel from a temporary importation account according to heading No. 3(c) of Part IV of the Customs Tariff Decree B.E. 2530 (1987) by recording in transit vehicle system.

3.3 Guarantee and warranty

3.3.1 A guarantee or warranty shall be deposited whether in cash or a bank guarantee or other forms of guarantee, or personal guarantee. In case an importer has no record of offence committing or is not in the risk management profile or has no other suspend causes, he shall have his right to use self-guarantee.

3.3.2 The amount of guarantee will be determined on total amount of the price of imported vessel plus all kinds of taxes and duties. Fraction will be round up.

3.4 The term and renewal of guarantee agreement

3.4.1 The term of guarantee agreement shall be subject to necessary reason in each case but shall not exceed 6 months from the date of importation.

In case an owner of a vessel or a traveler with a vessel who has a power of attorney from an owner of a vessel be able to stay longer than 6 months from the date of importation and desiring to extend the duration of a temporarily imported vessel, he shall be submitted an application for an extension period and an application for a renewal guarantee agreement with the necessary reasons. The applications shall submit at least 5 working days before the due date of guarantee agreement. A request for an extension period shall not exceed 2 years and 6 months from the date of importation.

An owner of a vessel or an operator of marina or any authorized person from an owner of a vessel shall submit a report of vessel anchorage in the Kingdom to the Customs house where vessels imported every 6 months by submitting a report in advance but not more than 1 month before the expire date of stay.

In case there is reasonable cause, Customs may extend the duration and renew a guarantee agreement of a temporarily imported vessel on a case-by-case basis.

The list of documents for considering the extension of duration and renewal of guarantee agreement under paragraph two and three are as follows :

- (1) An application for a renewal of guarantee agreement
- (2) An original of a Simplified Customs Declaration Form

/(3) A copy...

- (3) A copy of a vessel registration certificate
- (4) A copy of a passport together with stamped page of arrival and departure from the Kingdom
- (5) In case an owner of a vessel does not import a vessel himself, a power of attorney from an owner of a vessel is required together with an identification card or a passport of a grantor and a grantee.
- (6) Other documents such as a certificate of vessel repair, or a certificate of anchoring from a marina, or the map indicating location of anchorage in case of vessel does not anchored in the marina, etc.

A request for the extension of duration under paragraph two and three shall not apply in the case that an owner of a vessel has a Thai nationality or a Thai legal entity as recorded in a vessel registration.

3.4.2 The enforcement of a guarantee agreement

If an importer does not re-export a vessel when the term prescribed in a guarantee agreement is expired, the Customs Department shall enforce in full amount of a guarantee agreement. Unless in case an importer is unable to re-export a vessel within a period of time specified in a guarantee agreement without an intention to violate the compliance of the agreement, the Customs Department shall fine a vessel at daily rate of 1,000 Baht from an expiration date specified in a guarantee agreement but not exceeding 10,000 Baht due to breach guarantee agreement. In case of a specific reason to enforce a guarantee agreement or a fining less than such a specified rate, the director of Customs bureau or the head of Customs house shall consider as he deems fit on a case-by-case basis.

In case an importer desiring to pay duty and tax for an importation of the vessel shall be made under Section 10 of the Customs Tariff Decree B.E. 2530 (1987) without re-export a vessel. These shall pay duty and tax according to the related laws before an expiration of a request for temporarily imported vessel.

Article 4 : This notification shall come into force from 19th February B.E. 2564 (2021) and onward.

Notified on 19th February B.E. 2564 (2021)

(Signed) Patchara Anuntasilpa

(Mr. Patchara Anuntasilpa)

Director-General of the Customs Department

Remark : This translation is for the convenience of those unfamiliar with the Thai language. Please refer to the Thai text for the official version.