

(Translation)

Unofficial Translation\*

## THE CUSTOMS ACT

B.E.2469

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His Majesty King Prajadhipok has the Royal Proclamation to announce that:

Whereas it is expedient that the management and operation of the Customs Department should be regulated;

Therefore, His Majesty King Prajadhipok has graciously been pleased to enact this Act, as per the following provisions:

### CHAPTER 1

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**Section 1**<sup>1</sup> This Act shall be called the “Customs Act B.E. 2469” and shall come into force when a period of three months following the date of its publication in the Government Gazette has been elapsed.

### DEFINITIONS

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**Section 2** For the purpose of this Act or other customs-related laws and interpretation of the Act or such laws, the following words and expressions, unless otherwise contrary to the provisions or content specified herein, shall mean and also include the following objects and matters:

“Minister” means the Minister taking charge under this Act;

“Director-General”<sup>2</sup> means the Director-General of the Customs Department or the person designated by the Director-General of the Customs Department;

“Customs Officer” and “Officer”<sup>3</sup> shall mean and also include any person who is in the civil service of the Customs Department or a military officer of the Royal Thai Navy or a district chief officer or an assistant district chief officer who has been specially appointed to act on behalf of the Customs Department;

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<sup>1</sup> The Government Gazette, Volume 43, Page 272 dated 13<sup>th</sup> August 1926

<sup>2</sup> Section 2: Definitions of “Director-General” amended by the Customs Act (No.19) B.E.2548

<sup>3</sup> Section 2: Definitions of “Customs Officer” and “Officer” amended by the Customs Act (No.6)

B.E.2479

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“Competent Official” shall mean and also include any official who is appointed for a particular duty, or any official who performs any particular duty in the ordinary course of his or her employment;

“Foreign Port”, “Foreign Region”, or “Foreign City” means any place outside the Kingdom of Thailand;

“Ship” or “Vessel” shall include anything made or used for carriage of people or property by water;

“Master of Vessel” means any person who has command or control of a vessel;

“Tax” means tax, duty, fees, or charges relating to customs or excise taxes;

“Duly inspected and accepted by the Customs Authority” shall mean and also include “fully complied with the laws”, “duly provided with the declaration form” and “fully paid with tax and charges”;

“Importer of Goods” shall mean and also include the owner or other person who has occupied or having interest in any goods as from the time of the import of such goods until the time of correct hand-over of such goods and release from the custody of the customs officer; and “Exporter of Goods” shall be similarly defined *mutatis mutandis*;

“Customs Price” or “Price”<sup>4</sup> of any goods:

(1) In case of export of goods, it shall mean the wholesale price in cash for the sale of goods of the same types and categories without any loss at the time and place of export of goods without any deduction or reduction of price; or

(2) In case of export of goods, it shall mean the price of goods for the purpose of collection of duty as per any of the following prices:

- (a) Sale and purchase prices of the imported goods;
- (b) Sale and purchase prices of the same goods;
- (c) Sale and purchase prices of similar goods;
- (d) Deducted prices;
- (e) Calculated prices;
- (f) Fallback prices;

Provided that the criteria, methods and conditions of pricing and use of prices under (a) (b) (c) (d) (e) and (f) shall be in accordance with those prescribed in Ministerial Regulations.

“Duty”<sup>5</sup> means tax, duty, fees, or charges relating to customs or excise taxes;

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<sup>4</sup> Section 2 Definitions of “Customs Price” or “Price” as amended by the Customs Act (No.17) B.E.2543

<sup>5</sup> Section 2 Definitions of “Duty” as added by the Customs Act (No.9) B.E.2482

“Warehouse”<sup>6</sup> means secure depot and bonded warehouse;

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“Duty-Free Zone”<sup>7</sup> means a zone provided for industrial, commercial or other business operations in favor of the national economy; whereby, the goods imported into such zone shall be granted duty privileges as provided by the law;

“Transit”<sup>8</sup> means the customs formalities for transport of goods through the Kingdom from one port or place of import to another port or place of export under the control of the customs officer, with the start and the end of transport outside the Kingdom no matter whether such transport shall contain the discharge of goods for replacement of vehicles, storage of goods in warehouses, replacement of containers for the benefits of transport or change of patterns of transport; provided that such goods shall not be utilized in the Kingdom;

“Transshipment”<sup>9</sup> means the customs formalities for transport of goods from one vehicle transporting the imported goods to another vehicle transporting the exported goods within the same port or place, under the control of the customs officer, with the start and the end of transport outside the Kingdom;

**CHAPTER 1 bis**  
**CUSTOMS DUTY ADJUDICATION COMMITTEE**<sup>10</sup>

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**Section 2 (bis)**<sup>11</sup> There shall be the “Customs Duty Adjudication Committee” consisting of the Permanent-Secretary of the Ministry of Finance as Chairman, Director-General of the Customs Department, Director-General of the Revenue Department, Director-General of the Excise Department, Director-General of the Fiscal Policy Office, the Secretary-General of the Council of State and three specialists appointed by the Minister as members.

The Committee shall appoint officials of the Ministry of Finance as Secretary and Assistant Secretary.

**Section 2 (ter)**<sup>12</sup> Members as appointed by the Minister under Section 2 (bis) shall be in office for a term of three years each; and the retiring members may be reappointed.

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<sup>6</sup> Section 2 Definitions of "Warehouse" as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>7</sup> Section 2 Definitions of "Duty-Free Zone" as added by the Customs Act (No.18) B.E.2543

<sup>8</sup> Section 2 Definitions of “Transit” as added by the Customs Act (No.21) B.E.2557

<sup>9</sup> Section 2 Definitions of “Transshipment” as amended by the Customs Act (No.21) B.E.2557

<sup>10</sup> Chapter 1 (bis) The Customs Duty Adjudication Committee, Section 2 (bis) to Section 2 (octo) as added by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

<sup>11</sup> Section 2 (bis) as amended by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

<sup>12</sup> Section 2 (ter) as added by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

**Section 2 (*quattuor*)**<sup>13</sup> In addition to vacating the office at the end of the term under Section 2 (*ter*), a member as appointed by the Minister shall vacate the office upon:

- (1) Death;
- (2) Resignation;
- (3) Dismissal by the Minister;
- (4) Becoming incompetent, quasi-incompetent or bankrupt;
- (5) Having been sentenced by a final judgment to imprisonment, except for offences committed by negligence or petty offences;

In the event that a member has vacated the office before the term in office expires, the Minister shall appoint a replacement member.

The member who has been appointed under Paragraph 2 shall be in office for the remaining term of the vacating member.

**Section 2 (*quinque*)**<sup>14</sup> At a meeting of the Customs Duty Adjudication Committee, at least half of the total number of the members shall be present to constitute a quorum.

If the Chairperson is not present at a meeting, the members present shall elect one of them to preside over the meeting.

A resolution of the Committee's meeting shall be passed by majority votes. In the casting of votes, each member shall have one vote. In case of a tie, the chairman of the meeting shall have an additional and casting vote.

**Section 2 (*sex*)**<sup>15</sup> Members of the Customs Duty Adjudication Committee shall be the competent officials under the Criminal Code.

**Section 2 (*septem*)**<sup>16</sup> The Committee under section 2 (*bis*) shall have the following powers:

- (1) To prescribe the scope of powers of the competent officials;
- (2) To prescribe the criteria, methods and durations for the inspection and assessment of tax and duty;

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<sup>13</sup> Section 2 (*quattuor*) as added by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

<sup>14</sup> Section 2 (*quinque*) as added by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

<sup>15</sup> Section 2 (*sex*) as added by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

<sup>16</sup> Section 2 (*septem*) as added by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

(3) To give rulings on tax and duty related problems as submitted by the Customs Department for opinions;

(4) To give advice or recommendations to the Minister relating to the collection of tax and duty.

The prescriptions under (1) and (2) shall be carried out by the competent officials after an approval of the Council of Ministers and the publication in the Government Gazette.

The ruling of the Customs Duty Adjudication Committee under (3) shall be final. In case, a ruling is later amended, such amended ruling shall not have retroactive effect, except in case, there is a final judgement causing such amendment of the ruling. The competent official shall be empowered to apply the judgement with retroactive penalties only to the parties in such case.

**Section 2** (*octo*)<sup>17</sup> A member appointed by the Minister who has interest in any matter required for the ruling under section 2 (*septem*) (3) shall be prohibited to attend the meeting or to cast a vote in such matter.

## CHAPTER 2 MANAGEMENT AND DESIGNATION OF PORTS, ETC.

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**Section 3** His Majesty the King shall appoint or shall be graciously pleased to permit the Minister to appoint a suitable person as a chief management of the Customs Department to supervise activities which are under duties of such department. Such person, hereinafter called the "Director-General", shall be obliged to command and control all staff members of the Customs Department, and shall be empowered to grant salaries and allowances, to require security deposit for good conduct, and to issue regulations, as he may deem necessary, for the proper operation of the Department and enforcement accordingly.

**Section 4**<sup>18</sup> For the purpose of importation and/or exportation of goods and customs control, the Minister shall be empowered to issue Ministerial Regulations:

(1) To provide that any port or place in the Kingdom is a port or place for the importation and/or exportation of any or all types of goods by sea or by land, or to be a port or place for the exportation of goods for which an application for the repayment of import duty has been made or for bonded goods, provided that certain conditions may be imposed as he deems expedient;

(2) To provide that any airport in the Kingdom is a customs airport under the conditions as he deems expedient;

(3) To specify customs territory in any port, place or airport as above prescribed.

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<sup>17</sup> Section 2 (*octo*) as added by the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469

<sup>18</sup> Section 2 as amended by the Customs Act (No.8) B.E.2480

**Section 5** The Director-General may provide a boarding station for arriving and departing ships, and may station an official on any ship while remaining in Thai territorial waters.

**Section 6** (1) The Director-General may designate any number of proper places to be a legal port of discharge for the loading and unloading of goods, and may prescribe the boundaries of such port of discharge. No vessel shall be allowed to load or unload goods elsewhere other than the place so provided or within the area approved by the Director-General, and the Director-General may require the owner or guardian of such place to give bond or otherwise to his or her satisfaction;

(2) The Director-General may initiate and issue an order that the examination of imported and exported goods shall take place and the procedure for such examination, and may force the construction of and the approval for the construction of a depot or secure place as the place for the examination and storage of uncleared goods. All such depots and secure places shall be provided with a proper office and with proper fence and gate to the satisfaction of the Director-General. All gates and doors shall be secured by the Government's lock and key, the key of which shall be kept at the Customs House. Any person who unlawfully removes such locks or furtively enters into such depot or secure place shall be imprisoned for not exceeding six months or shall be fined for not exceeding one hundred thousand Baht, or both;

(3) In case, a trader or an owner or a guardian of a port of discharge, depot, or secure place suffers damage by reason of the Government's lock not being opened at the proper time for the commencement of work (the commencement of the official day, the commencement of an overtime under an official permit), the Customs Department shall be liable to compensate such trader, owner, or guardian in an amount of not exceeding the actual damage;

(4) No uncleared goods shall be transferred, bulked, sorted, lotted, packed or repacked on any port of discharge or depot except with the permission and under the supervision of an official;

(5) The official supervising any port of discharge or depot may order the transfer of uncleared goods to a depot or enclosed secure place whenever possible and necessary for the protection of state revenue interests. No uncleared goods shall be left in any open part of a port of discharge where, in the opinion of the Director-General, the Customs Department may not be able to protect them sufficiently;

(6)<sup>19</sup> In order that the collection of duties levied on hazardous goods be in accordance with the safety of loading, unloading or storing of such goods within any customs territory, the Director-General, after consultation with the person in charge of the port, place or airport of such customs territory, shall be empowered to issue a Notification in the Government Gazette specifying types or categories of hazardous goods and the methods for the collection of duties for such goods as well as the conditions for loading, unloading, storing and removing such goods from such customs territory, in so far as it is not contrary to other related laws.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

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<sup>19</sup> Section 6(6) as added by the Customs Act (No.14) B.E.2534

**Section 7** (1) All ports of discharge, depots, and secure places in the port of Bangkok which is in use at the time of the promulgation of this Act shall be deemed as ports of discharge, depots, and secure places approved under the Preceding Section, provided that there shall be no access to such depot and secure place when the Government's lock is on;

(2) After the promulgation of this Act, if any person applies for an approval of a port of discharge, depot, or secure place and the Director-General is not willing to grant such approval, he shall notify the applicant of his objection in writing within ten days as from the date of receipt of the application if such place is situated within the Port of Bangkok, or within two months if it is situated elsewhere. If such objection is not delivered within the time specified, such place shall be deemed to be approved. If the Director-General and the applicant are unable to reach an agreement, two arbitrators from each party shall be appointed to adjudicate on the dispute. If the arbitrators of both parties cannot reach an agreement, such arbitrators shall appoint an umpire whose decision shall be final;

(3) Provisional approval of places which are proposed to be established may be granted upon the submission of a plan;

(4) The owner or guardian of every port of discharge, depot, or secure place approved under this Act shall receive a Notification of such approval in writing. This notice shall clearly indicate the boundaries and rules governing such a place. If an owner or guardian submits a true plan of such place, that plan shall be certified by the Director-General. An approval of any place so indicated and provided shall be valid so long as such place remains unchanged in terms of construction and rules, and so long as the security remains to the satisfaction of the Director-General.

**Section 7** (A)<sup>20</sup> An owner or guardian of a depot shall pay an annual license fee for each depot approved under section 6 or section 7 as prescribed by the Minister in Ministerial Regulations.

[The words "as prescribed by the Minister in Ministerial Regulations" are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 8**<sup>21</sup> The Director-General may approve and designate a place for the examination and storage of imported goods as a bonded warehouse and may prescribe procedures and limitations on the storage of goods including the regulations for operation, inspection and control of the bonded warehouse as he deems expedient.

In order to secure the payment of tax, duty or other dues which may be required by the Customs Department under the law or an agreement, the Director-General may require an owner or guardian of a bonded warehouse to provide security by bond and/or otherwise to his or her satisfaction.

An owner or guardian of a bonded warehouse shall pay an annual license fee as prescribed by the Minister in Ministerial Regulations.

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<sup>20</sup> Section 7(A) as added by the Customs Act Amendments (No.3) B.E.2474

<sup>21</sup> Section 8 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

**Section 8 (bis)**<sup>22</sup> The Director-General shall have the following powers:

- (1) To approve the establishment of a bonded warehouse for displaying and selling goods stored therein in accordance with the regulations prescribed by the Director-General;
- (2) To approve the establishment of a bonded warehouse for producing, mixing, assembling, packing, or taking any other actions on the goods imported and stored therein in accordance with the regulations prescribed by the Director-General.

Unless otherwise provided herein, the bonded warehouse under (1) and (2) shall be subject to the provisions governing the bonded warehouse.

**Section 9** All warehouses, depots, or other secure places, whether for the examination or storage of goods, shall be established and maintained by and at the cost of the merchants or other persons concerned.

### CHAPTER 3 TAX PAYMENT

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**Section 10**<sup>23</sup> All taxes shall be collected in accordance with the provisions of this Act and the law on customs tariff. Payment of tax shall be made to the competent official at the time of issuing of the declaration form.

If the tax paid is less than the actual amount payable, the Customs Department shall be entitled to collect the deficit thereof. But in case, it appears after the release of goods from Customs custody or after exportation that the tax paid is less than the actual amount payable and the deficit amount thereof does not exceed twenty Baht per declaration form, the Director-General or a person designated by the Director-General may order to cancel the additional collection thereof.

Except in the case of evasion or attempted evasion of duty, the right of the Customs Department to collect the deficit thereof on account of type, quality, quantity, weight or value of any goods or of the rate of duty thereof, shall have a period of prescription of ten years. But in the case of an error in the calculation of duty, the right of the Customs Department shall have a period of prescription of two years as from the date of importation or exportation.

In case, it is deemed expedient, the Director-General shall be empowered to refund the tax excessively paid solely due to an error in the calculation of duty without the need for the submission of a statement of claim, provided that such order of refund shall not be made after two years as from the date of import or export of such goods.

The rights of claim for refund of duty excessively paid shall be extinct upon the expiry of a period of two years as from the date of import or export of such goods, as the case may be.

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<sup>22</sup> Section 8 (bis) as amended by the Customs Act Amendments (No.18) B.E.2543

<sup>23</sup> Section 10 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972



The claim for such refund of duty on account of the type, quality, quantity, weight or value of any goods or of the rates of duty thereof shall not be accepted for consideration after the payment of duty and the hand-over or export of such goods, except in case, a statement indicating an intention to claim is given to the competent official before the hand-over or export of such goods, or in case, the competent official should have known before the hand-over or export of such goods that the duty paid is in excess of duty payable for the delivered or exported goods.

**Section 10 (bis)**<sup>24</sup> The liability of tax payment for the imported goods shall incur at the time when the import of goods is completed.

Subject to section 87 and section 88, the calculation of tax shall be in accordance with the condition and price of goods and the corresponding customs tariffs at the time when such goods have been released from the duty-free zone. However, in case, goods are stored in a bonded warehouse, the calculation shall be in accordance with the customs tariff applicable at the time of the release of such goods from the bonded warehouse, no matter whether such goods are released in the same condition of the import of goods or otherwise.

However, In case, goods existing within the Kingdom are transferred into the duty-free zone, where such goods are not entitled to a refund or an exemption of duty, the price of such goods shall not be included in the calculation of tax, thus, as per the criteria approved by the Director-General or as prescribed and announced by the Director-General.

**Section 10 (ter)**<sup>25</sup> The liability to pay tax on export goods is incurred at the time when the exportation is completed.

The calculation of tax shall be in accordance with the nature of the goods, price of the goods and the corresponding customs tariff at the time of issuing of the declaration form.

A claim for tax refund, In case, goods are not exported from the Kingdom, shall be made after thirty days but not more than ninety days as from the date of issuing the declaration form.

**Section 11**<sup>26</sup> The determination of the customs prices, in the case of the imported goods shall include the cost of insurance and freight of imported goods to the port or the place of entry, the cost of loading or unloading of goods onto and from ships or other handling charges in connection with the transport of imported goods to the port or the place of entry.

In case, there is no value of items of cost of insurance and freight of imported goods to the port or the place of entry, the cost of loading or unloading of goods onto and from ships or other handling charges in connection with the transport of imported goods to the port or the place of entry, the determination of value of such items shall be in accordance with those prescribed by the Director-General.

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<sup>24</sup> Section 10 (*bis*) as amended by the Customs Act Amendments (No.18) B.E.2543

<sup>25</sup> Section 10 (*ter*) as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>26</sup> Section 11 as added by the Customs Act (No.17) B.E.2543

**Section 11 (bis)**<sup>27</sup> In case, it is considered that the declared price of imported goods are apparently low or is unlikely the true price of the goods and if the customs price determined under the criteria, methods and conditions of payment and determination of customs price under subsection (2) (a), (b), (c), (d) and (e) of the definition of “customs price” or “price” in Section 2 is still apparently low or unlikely to be the actual price of such goods, the Director-General shall be empowered to prescribe the customs price of such goods.

**Section 12** If an agreement cannot be reached on the customs price of any goods, the Director-General shall be empowered to accept such goods as tax payment or to purchase all or any part of such goods, or any bulk or type of goods or the whole part or the bulk thereof as per the declared price increased by two and a half percent, or if there is no such acceptance of goods as tax payment or purchase, the Director-General and the owner shall be empowered to appoint the equal number of arbitrators not exceeding two arbitrators on each side to settle the dispute.<sup>28</sup>

If the arbitrators of both parties cannot reach an agreement, the aforesaid arbitrators shall appoint an umpire whose decision shall be final.

**Section 13** All weighing, price examination, valuation of goods, etc., for the purpose of tax assessment or for any other official purposes shall be performed by the competent official of the Customs Department.

**Section 13/1**<sup>29</sup> For the purpose of facilitation of tax assessment and tax payment, a person wishing to import goods into the Kingdom may submit an application to the Director-General for consideration in advance in the following matters:

- (1) Determination of prices of imported goods;
- (2) Determination of origins of goods to be imported into the Kingdom as per the rules governing origins as specified in international contracts or agreements;
- (3) Interpretation of customs tariff as per the law governing customs tariff for classification of goods under the customs tariff;

Regarding the submission of applications, consideration of applications and notification of results of consideration of applications, it shall be in accordance with the criteria, methods and conditions as prescribed by the Director-General.

**Section 13/2**<sup>30</sup> Regarding the submission of application under Section 13/1, the applicant shall pay fees as per the methods and conditions as prescribed in Ministerial Regulations.

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<sup>27</sup> Section 11 (bis) as added by the Customs Act (No.17) B.E.2543

<sup>28</sup> Section 12 Paragraph 1 as amended by the Customs Act (No.17) B.E.2543

<sup>29</sup> Section 13/1 as added by the Customs Act (No.21) B.E.2557

<sup>30</sup> Section 13/2 as added by the Customs Act (No.21) B.E.2557

**Section 13/3**<sup>31</sup> Regarding the consideration and determination of prices of imported goods under Section 13/1(1), the criteria, methods and conditions on the use of prices under (2) of definitions of “Customs Price” or “Price” in Section 2 shall apply.

**Section 13/4**<sup>32</sup> The consideration by the Director-General under Section 13/1 shall be binding only the applicant and as per the period of time prescribed by the Director-General.

#### CHAPTER 4

#### INSPECTION OF GOODS AND PREVENTION OF CUSTOMS EVASION

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**Section 14** While goods are passing through customs or being, in any way, under the supervision of the customs, any competent customs official may at any time, open the package and examine such goods and may take samples of any goods for examination, test, assessment, or for other purposes as necessary. Samples shall be delivered free of charge. The official may take sample from such packages or any part of the goods provided that such samples are taken in a reasonable size or quantity and in such a manner as to produce the least possible loss or inconvenience to the owner of the goods; and such samples shall be returned to the owner as soon as possible.

**Section 14/1**<sup>33</sup> Regarding the use of customs power to inspect goods and to prevent customs evasion, the Director-General shall reasonably prescribe the criteria, methods and conditions for limitation of exercise of such power.

**Section 15** Customs official may embark any vessel within the territory of the Kingdom and may remain onboard while goods are loaded or unloaded, or until such vessel departs. Customs official shall have access and ability to inspect any part of the vessel, at any time, and may inspect any books, records or documents relating to the goods on the vessel and may order to open any compartments of the vessel, packages or containers, or if necessary, the customs official may break and open them, or may affix any marks or seals or may lock or fasten any goods aboard or at any place or in any packages; and if such marks, seals, locks, or binding materials are intentionally removed, opened, broken or altered, the master of vessel shall be guilty and fined for not exceeding one hundred thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

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<sup>31</sup> Section 13/3 as added by the Customs Act (No.21) B.E.2557

<sup>32</sup> Section 13/4 as added by the Customs Act (No.21) B.E.2557

<sup>33</sup> Section 14/1 as added by the Customs Act (No.21) B.E.2557

**Section 15 (bis)**<sup>34</sup> Any person who embarks a foreign-going vessel while such vessel is within the Kingdom without permission of a competent official, shall be guilty and fined for not exceeding fifty thousand Baht.

The provisions of Paragraph 1 shall not apply to the master of vessel, crews, passengers and personnel on such vessel.

[Rates of penalties as amended by Section 5 of the Customs Act (No.19) B.E.2548]

**Section 16** A customs official may remove, land, and keep, in a secure place, any goods which have not been duly cleared through the customs house.

**Section 17** A customs official may search baggage of passengers and release taxes; and in case, such baggage contains goods which have not yet been paid with tax, or goods which shall be restricted or prohibited, the customs official may detain such baggage.

**Section 18**<sup>35</sup> A customs official may search any person onboard any ship within a port area, or any person who disembarked from any ship provided that such official shall have reasonable grounds to suspect that such person possess or carries with him the tax unpaid goods, restricted, or prohibited goods. Before searching any person, that person may require to bring him before, at reasonable speed, a superior customs official of a rank not lower than an inspector or the chief official of a station, or the nearest district, or chief officer of police station, or his Consulate in the case of a person subjected to the jurisdiction of a foreign consular court. The official before whom such person has been brought shall decide whether there are sufficient reasonable grounds for suspicion and whether the search should be permitted. A female shall be searched by a female searcher.

In case, any official searches any person without any reasonable cause, such official shall be guilty and fined for not exceeding one thousand Baht.

**Section 19** A customs official may stop and search vehicles, carts or other conveyances to ascertain whether any smuggled goods are contained therein; however, there shall be a reasonable cause to suspect that such vehicles, carts or conveyances have been used or being used in connection with a ship, warehouse, depot, landing place, port of discharge, waterway, border pass or railway. Whoever has refused or obstructed or attempted to obstruct such examination, shall be guilty and fined for not exceeding fifty thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 20**<sup>36</sup> In case, it is found that any person has committed or attempted to commit or employing or aiding or inciting any person to commit an offence against this Act, such person may be arrested by any Competent Official without a warrant of arrest and taken together with exhibits relating to the commission or attempted commission of offence, to a police station to take

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<sup>34</sup> Section 15 (bis) as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>35</sup> Section 18 as amended by the Customs Act (No.19) B.E.2548

<sup>36</sup> Section 20 as amended by the Customs Act (No.19) B.E.2548

legal action; and in case, there is a reasonable cause to suspect that any person has committed an offence against this Act or carried any goods relating to any previous commission of offence or which might be used for commission of an offence, the Competent Officer may arrest such person and deal with this case in a similar manner.

**Section 20** (*bis*)<sup>37</sup> In case, an offence under this Act has occurred in the territorial sea, when the competent official has arrested and sent the alleged offender to the inquiry official of any locality, then, the inquiry official of such locality shall be the responsible inquiry official. In this case, the normal travelling period of the alleged offender to be sent to the inquiry official shall not be counted as the period of custody of the alleged offender by the inquiry official under the Criminal Procedure Code.

**Section 21** Every vessel arriving at a port shall halt at the prescribed boarding-station, and shall fully facilitate the customs official in approaching and embarking the vessel. The vessel shall anchor if required by the customs official. The master of vessel shall answer any question raised by the official concerning the vessel, crews, passengers, journey and the nature of goods thereon. The master of vessel shall report relating to any firearms, ammunitions, gunpowder or explosives carried onboard, and shall, when ordered by the competent official, hand over all firearms and ammunitions into the custody of the person in charge of the boarding station and hand over all explosives into the custody of the official appointed for this purpose. The master of vessel shall comply with all reasonable orders of the customs official. The customs official shall be placed onboard to supervise the vessel to the anchorage provided for such vessel. The customs official shall be treated politely and provided with proper accommodations onboard. No vessel shall be allowed to pass through a boarding station without a customs official onboard unless special permission is granted by the supervising official of the station. If the master of vessel or any person in charge of the vessel has refused or neglected to comply with the aforesaid requirements, such person shall be guilty and fined for not exceeding one hundred thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 22** Any vessel leaving a port may be supervised by the customs official until reaching the boarding station, where the vessel shall halt for the customs official to get off and for inspection by the competent official. Any firearms, ammunitions, gunpowder or explosives which have been handed over into custody of the customs official shall be returned to the vessel. If any vessel, with any customs officials or other officials of the Government onboard, has departed any port without their consent or has failed to reasonably facilitate the officials for performance of duty, the master of vessel shall be guilty and fined for not exceeding one hundred thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

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<sup>37</sup> Section 20 (*bis*) as added by the Customs Act (No.15) B.E.2540

**Section 23** If any vessel which shall be seized or inspected under this Act has failed to halt when required to do so, and has been chased by a vessel in His Majesty's Service, or in the service of the Customs Department with proper pendant and ensign of H.M. Service, such official in charge of the chasing vessel, after having fired a gun as signaling, shall be empowered to fire at such escaping vessel.

**Section 24**<sup>38</sup> Any article which shall be confiscated under this Act may be seized by the customs official, administrative or police officer at any time and any place.

In case, the owner or the occupier of the seized items has failed to lodge a claim within sixty days for a vehicle used for commission of an offence or thirty days for other items as from the date of the seizure, it shall be regarded that there is no owner of such items, and the ownership of such item shall be vested in the State, irrespective of any criminal prosecution in such case.

**Section 25** All goods or articles seized under this Act shall be handed over into custody of the competent customs official, or in case, there is no such official within a reasonable distance, such goods or articles shall be handed over into custody of official in the nearest district who shall keep them on behalf of the customs official. All good seized or confiscated under this Act or other laws relating to the customs shall be disposed of as instructed by the Director-General.

If the seized goods are perishable goods, or if retained or delayed, it shall be risky to damage or excessive expense of retention, the Director-General or the person designated by him may instruct the competent official to sell them by auction or by other means as appropriate before the ownership of such goods shall be vested in the State, and the proceeds thereof, deducted by all expenses and charges, shall be retained in lieu of the goods.

**Section 26** Any articles which shall be seized under this Act may be displayed at a police station or in the Court if required in connection with a case charged by the police officer. For this purpose, the police officer shall notify the customs officer in writing that such articles have been seized, and shall take them to the Customs House as soon as possible and hand over them into the care of the customs officer.

**Section 27** Whoever has imported or taken any restricted or prohibited goods into the Kingdom without tax payment, or any goods which has not duly passed through the customs house, or whoever has exported or taken such goods out of the Kingdom or assisted in any way in importing, exporting, removing or assisted in the removal of such goods without permission from any ship, quay, depot, warehouse, secure place, or storeroom, or provided a place to keep or conceal such goods, or permitted or arranged other persons to do so or has been involved in any manner in carrying, removing or dealing with such goods in any manner to avoid or attempting to avoid the payment of

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<sup>38</sup> Section 24 as amended by the Customs Act (No.12) B.E.2497

<sup>39</sup> Section 24 Paragraph 2 as amended by the Customs Act (No.19) B.E.2548

<sup>40</sup> Section 25 Paragraph 2 as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

customs duty or of any duties or to avoid or attempting to avoid any provisions of law and restrictions relating to the import, export, landing, warehousing and hand-over of goods with the intention to defraud taxes of the Government of His Majesty the King which shall be paid for such goods or avoided any prohibitions or restrictions of such goods, shall, for each offence, be fined for four times of the price of such goods, inclusive of duty, or shall be imprisoned for not exceeding ten years, or both.

[Rates of penalties as amended by Section 3 of the Customs Act (No.11) B.E.2490]

**Section 27 (bis)**<sup>41</sup> Whoever has assisted in concealing, disposing or taking away, purchasing, receiving pledge or otherwise receiving any goods of which tax has been knowingly unpaid or any restricted or prohibited goods, or any goods which have been imported into the Kingdom and duly uncleared through the customs house; or any goods which has been imported into the Kingdom by means of customs duty evasion, or avoidance of restrictions or prohibitions relating to such goods, shall be imprisoned for not exceeding five years or shall be fined for four times of the price of such goods, inclusive of duty, or both.

**Section 27 (ter)**<sup>42</sup> No vessel shall be allowed to discharge any goods outside the port areas without any reasonable cause or without receiving permission from the competent official. If the master of vessel or any person has breached these provisions hereof, he or she shall be imprisoned for not exceeding two years, or shall be fined for three times of the price of such goods, or shall be fined for one hundred thousand Baht, whichever is greater, or both.

Any goods in connection with the offence under this Section shall be totally confiscated, regardless of whoever shall be punished.

**Section 28** In case, it appeared that any vessel within a port area has been loaded with goods onboard, and it later appeared that such vessel was lighter or having only ballast, and the master of vessel has failed to prove that the goods have been duly discharged, the master of vessel shall be guilty and fined for not exceeding one million Baht and such vessel may be confiscated.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 29** In case, it appeared that any vessel had any secret or disguised place or any device adapted for smuggling goods, the master of vessel shall be guilty and fined for not exceeding five hundred thousand Baht, but the master of vessel shall not be punished unless there is a reasonable cause to believe that the master of vessel has failed to strictly use his proper care to prevent the same, or the master of vessel was involved in or connived at the construction, adaptation, placing, or using of such place or device; among other things, such place or device shall be destroyed or rendered harmless to the satisfaction of the competent official.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

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<sup>41</sup> Section 27 (bis) as amended by the Customs Act (No.19) B.E.2548

<sup>42</sup> Section 27 (ter) as added by the Customs Act (No.16) B.E.2542

**Section 30** If any vessel is found to have onboard goods in packages of a size or character contrary to the directions of this Act or any other law or Notifications, the master shall be guilty and fined for not exceeding five hundred thousand Baht and such goods shall be confiscated.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 31** If any person loads or permits the loading or is involved with the loading in or unloading from any vessel, at sea or river or canal, goods which are subject to tax payment or which are restricted or prohibited, which confiscated supports the cheating and fraud of state revenue, the avoidance of prohibitions, such person shall be liable to the penalties as prescribed in section 27.

**Section 32**<sup>43</sup> Any type of vessel, not exceeding two hundred and fifty tons burden, and any vehicle, cart, conveyance, packages, carriage, used or for use in the removal, concealment, or carriage of any tax unpaid, restricted, or prohibited goods, shall be confiscated, regardless of whoever shall be punished, and if other goods are contained in a package or other containers or in vessels, vehicles, carts or conveyance, or it appeared that such goods have not yet been paid with tax, or there were restricted or prohibited goods, then, such other goods shall also be confiscated.

If a vessel has been used or available for use under Paragraph 1 has the load weight of exceeding two hundred and fifty tons, the Court shall be empowered to order and confiscate such vessel as may be reasonable to the commission of offence.

**Section 32 (bis)**<sup>44</sup> In case, any goods confiscated resulting from the commission of offences under this Act are not owned by the offender, the Court shall be empowered to order and confiscate such goods if the owner has known or having a reasonable cause to suspect that an offence was committed or would be committed, but failed to take any action to prevent the commission of such offence or to prevent the achievement of such action, or failed to take due care to prevent such goods from involvement in the commission of such offence.

**Section 33** In case, any offence of customs duty evasion has occurred relating to a vessel with the load weight of exceeding two hundred and fifty tons, and the master of vessel is unable to prove that he or she has taken all possible steps to discover and prevent such commission of offence, the master of vessel shall be guilty and fined for not exceeding five hundred thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 34**<sup>45</sup> (Repealed)

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<sup>43</sup> Section 32 as amended by the Customs Act (No.16) B.E.2542

<sup>44</sup> Section 32 (*bis*) as added by the Customs Act (No.16) B.E.2542

<sup>45</sup> Section 34 as repealed by the Customs Act (No.9) B.E.2482



**Section 35** All goods imported or exported by post shall be duly declared and recorded and subject to the same penalties as goods imported or exported by vessel, except for the liability and penalties which shall be devolved on the recipient of imported goods and the sender of exported goods, or on the recipient or the person who delivered the goods to the Post Office, as the case may be.

**Section 36** The provisions of section 27 shall apply to the goods imported or exported by post.

**Section 37** The competent official may examine any package of parcel post sent into or out of the Kingdom and may detain any suspected parcel at the Customs House until the sender or addressee shall declare to the satisfaction of the competent official that such package does not contain any goods which have not yet been paid with tax, or goods which shall be restricted or prohibited. The customs officer may examine postal packages at the post office or at the customs house.

**CHAPTER 4 (BIS)**  
**CUSTOMS POWER IN CONTIGUOUS ZONE<sup>46</sup>**

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**Section 37 (bis)<sup>47</sup>** All vessels that enter into or halt or moor in the contiguous zone shall answer any questions of the customs official concerning the vessel, crews, passengers, voyage, nature of the goods in the vessel and goods carried onboard the vessel as questioned by the customs official and shall comply with reasonable orders of the customs official. If the master of vessel fails to answer questions or to comply therewith, the master of vessel shall be fined for not exceeding ten thousand Baht.

**Section 37 (ter)<sup>48</sup>** No vessel in the contiguous zone shall be allowed to discharge any goods without a reasonable cause or permission of the competent official. In case, a master of vessel or any person has breached the said provisions, he or she shall be imprisoned for not exceeding one year or shall be fined for twice of the value of goods or shall be fined for fifty thousand Baht, whichever is greater, or both.

Any goods in connection with an offence under this Section shall be totally confiscated, regardless of whoever shall be punished.

**Section 37 (quattuor)<sup>49</sup>** The provisions of Section 15, Section 15 (bis), Section 18, Section 20, Section 23, Section 24, Section 25, Section 26, Section 29, Section 30, Section 32,

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<sup>46</sup> Chapter 4 (bis) Customs Power in Contiguous Zone Section 37 (bis) to Section 37 (quinque) as added by the Customs Act (No.15) B.E.2540

<sup>47</sup> Section 37 (bis) as added by the Customs Act (No.15) B.E.2540

<sup>48</sup> Section 37 (ter) as added by the Customs Act (No.15) B.E.2540

<sup>49</sup> Section 37 (quattuor) as amended by the Customs Act (No.16) B.E.2542

Section 32 (*bis*) and Section 39 of the Customs Act, 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 penalties relating to the said provisions shall apply to the contiguous zone *mutatis mutandis*.

**Section 37 (*quinque*)**<sup>50</sup> In case, there is a reasonable cause to suspect that there is any smuggling of goods or potential evasion of customs duty, or any commission of offence under this Act in the contiguous sea, the customs official shall be empowered to order or demand the master of vessel to stop or take the vessel to any place for search, arrest or legal actions.

When the customs official has arrested and sent the alleged offender to the inquiry official of any locality, the inquiry official of such locality shall be empowered to inquire during the pending of appointment of the responsible inquiry official by the Attorney-General or person acting on his behalf in accordance with the Criminal Procedure Code; provided that the normal travelling time for sending the alleged offender to the said inquiry official shall not be counted as the time of custody of the alleged offender by the inquiry official under the Criminal Procedure Code.

**CHAPTER 4 (*ter*)**  
**CUSTOMS POWER IN JOINT DEVELOPMENT AREAS**<sup>51</sup>

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**Section 37 (*sex*)**<sup>52</sup> In this Chapter:

“Joint Development Area” means the joint development areas under the Law Governing Malaysia-Thailand Joint Authority;

“Customs Approved Goods” means goods of which customs duties are exempted under the customs laws of the Kingdom of Thailand and Malaysia;

**Section 37 (*septem*)**<sup>53</sup> The regulation of the transfer of imported or exported goods into or out of the Joint Development Area shall be in accordance with the criteria, procedures and conditions prescribed by the Director-General with the approval of the Minister and shall be published in the Government Gazette.

**Section 37 (*octo*)**<sup>54</sup> Subject to Section 37 (*novem*), Section 37 (*decem*) and Section 37 (*tredecim*) (4), the Customs Department shall still exercise all customs powers relating to the transport of any imported or exported goods into or out of the Joint Development Area.

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<sup>50</sup> Section 37 (*quinque*) as added by the Customs Act (No.15) B.E.2540

<sup>51</sup> Chapter 4 (*ter*) Customs Power in Joint Development Areas Section 37 (*sex*) to Section 37 (*quindecim*) as added by the Customs Act (No.20) B.E.2548

<sup>52</sup> Section 37 (*sex*) as added by the Customs Act (No.20) B.E.2548

<sup>53</sup> Section 37 (*septem*) as added by the Customs Act (No.20) B.E.2548

<sup>54</sup> Section 37 (*octo*) as added by the Customs Act (No.20) B.E.2548

**Section 37 (novem)**<sup>55</sup> The transfer of any goods into or out of the Joint Development Area shall be subject to the following criteria:

(1) Any goods transported into the Joint Development Area from:

(a) Any country other than the Kingdom of Thailand or Malaysia, any licensed warehouse or any bonded area of the Kingdom of Thailand or Malaysia, shall be deemed as imported goods;

(b) The Kingdom of Thailand or Malaysia, shall be deemed as the domestic transfer thereof; provided that such goods shall be the Customs approved goods, equipment and materials for use in the Joint Development Area.

(2) Any goods produced in the Joint Development Area and transported into the Kingdom of Thailand or Malaysia or a third country shall be deemed an exported goods;

(3) Any goods which have been transferred into the Joint Development Area under Paragraph (1) (b) and have then been transferred into the Kingdom of Thailand or Malaysia shall be governed by the laws of the Kingdom of Thailand or Malaysia, as the case may be.

**Section 37 (decem)**<sup>56</sup> Any goods included in the list of prohibited goods under the laws of the Kingdom of Thailand and Malaysia, shall not be permitted to be transferred into the Joint Development Area, except in case of necessity, an exemption is required relating to any specific importation thereof. Such exemption may be made with agreements between the competent authorities of the Kingdom of Thailand and Malaysia.

**Section 37 (undecim)**<sup>57</sup> For any import, export or domestic transfer of goods in the Joint Development Area shall be in accordance with the Customs Form as announced and prescribed by the Director-General.

**Section 37 (duodecim)**<sup>58</sup> An official and the competent official shall have powers relating to the customs clearance, including the collection of taxes and duties on matters as provided by this Act, and shall exercise such powers in the Joint Customs Office.

“Joint Customs Office” means the Office of the Joint Customs Committee established in the Headquarters of the Joint Authority for the purpose of the coordination of the administration of Customs and Excise laws in the Joint Development Area.

“Joint Customs Committee” means the committee consisting of officers of the Customs Department and officers of Customs and Excise Authorities of Malaysia established for the purpose of the coordination of the administration of the Customs and Excise laws in the Joint Development Area.

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<sup>55</sup> Section 37 (*novem*) as added by the Customs Act (No.20) B.E.2548

<sup>56</sup> Section 37 (*decem*) as added by the Customs Act (No.20) B.E.2548

<sup>57</sup> Section 37 (*undecim*) as added by the Customs Act (No.20) B.E.2548

<sup>58</sup> Section 37 (*duodecim*) as added by the Customs Act (No.20) B.E.2548

**Section 37 (*tredecim*)<sup>59</sup>** Any action taken in the Joint Development Area:

(1) In case, such action is an offence under the customs-related laws of the Kingdom of Thailand or Malaysia, the country claiming that its laws have been breached shall be entitled to use its jurisdiction over such offence;

(2) In case, such action is an offence under the customs-related laws of the Kingdom of Thailand and Malaysia, the country of which officer has first arrested or seized in connection with such offence shall be entitled to use its jurisdiction over such offence;

(3) In case, such action is an offence under the customs-related laws of the Kingdom of Thailand and Malaysia; and in the event that there has been simultaneous arrest or seizure by both the Customs Department of the Kingdom of Thailand and the Customs and Excise Authorities of Malaysia, the jurisdiction over such offence shall be determined through consultation between the Customs Department of the Kingdom of Thailand and the Customs and Excise Authorities of Malaysia;

(4) Money obtained from any sale of confiscated goods which are the products of the Joint Development Area shall be equally divided between the Kingdom of Thailand and Malaysia.

**Section 37 (*quattuordecim*)<sup>60</sup>** For the purpose of this Chapter, the words “Kingdom of Siam,” “Royal Territory,” and “Kingdom” herein shall mean the “Joint Development Area.”

**Section 37 (*quindecim*)<sup>61</sup>** The Central Tax Court, the Songkhla Provincial Court or the Criminal Court shall have its jurisdiction for trial of any customs case relating to the Joint Development Area.

#### CHAPTER 4 (*QUATTUOR*) CUSTOMS POWER IN JOINT CONTROL AREAS<sup>62</sup>

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**Section 37 (*sedecim*)<sup>63</sup>** In this Chapter:

“Joint Control Area” means the area provided as joint control area under the Law governing the facilitation of cross-border transport;

“Agreement” means the agreement between the Thai Government and foreign governments relating to the facilitation of cross-border transport;

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<sup>59</sup> Section 37 (*tredecim*) as added by the Customs Act (No.20) B.E.2548

<sup>60</sup> Section 37 (*quattuordecim*) as added by the Customs Act (No.20) B.E.2548

<sup>61</sup> Section 37 (*quindecim*) as added by the Customs Act (No.20) B.E.2548

<sup>62</sup> Chapter 4 (*quattuor*) Customs Power in Joint Control Areas Section 37 (*sedecim*) to Section 37 (*viginti unum*) as added by the Customs Act (No.22) B.E.2557

<sup>63</sup> Section 37 (*sedecim*) as added by the Customs Act (No.22) B.E.2557

**Section 37 (*septendecim*)**<sup>64</sup> The Customs Department shall have all customs powers in the joint control areas similar to those in the customs territory.

**Section 37 (*duodeviginti*)**<sup>65</sup> The performance of duties of the customs officer in the joint control areas outside the Kingdom shall be regarded as the performance of duties in the Kingdom.

**Section 37 (*undeviginti*)**<sup>66</sup> Actions in the event that any commission of offence under the law governing customs is found in the joint control areas in the Kingdom, shall be in accordance with the criteria and methods, as follows:

(1) In case of commission of offences under the Thai laws, the customs officer of the Thai Government shall take actions according to the laws;

(2) In case of commission of offences under the laws of state parties as per agreements and as requested by government officials of state parties as per agreements, the customs officer of the Thai Government shall send people, animals, plants, goods as well as vehicles, operators and crew of vehicles used for transport of such goods to state parties as per agreements;

(3) In case of commission of offences under the Thai laws and the laws of state parties as per agreements, the customs officer of the Thai Government shall take actions under the Thai laws; and when such actions have already been taken, the customs officer of the Thai Government shall report the results of such actions to the government officials of state parties as per agreements; and upon request by government officials of state parties as per agreements, the customs officer of the Thai Government shall send people, animals, plants, goods as well as vehicles, operators and crew of vehicles used for transport of such goods to state parties as per agreements when actions under the Thai laws have already been taken;

**Section 37 (*viginti*)**<sup>67</sup> Regarding actions in the event that commission of offence under the law governing customs is found in the joint control areas outside the Kingdom, the customs officer of the Thai Government shall request government officials of state parties as per agreements to send people, animals, plants, goods as well as vehicles, operators and crew of vehicles used for transport of such goods into the Kingdom for actions under the law governing customs.

Regarding actions in the event that commission of offence under the Thai laws and the laws of state parties as per agreements relating to cross-border transport is found in the joint control areas outside the Kingdom, the customs officer of the Thai Government shall request government officials of state parties as per agreements to send people, animals, plants, goods as well as vehicles, operators and crew of vehicles used for transport of such goods into the Kingdom for actions under the law governing customs.

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<sup>64</sup> Section 37 (*septendecim*) as added by the Customs Act (No.22) B.E.2557

<sup>65</sup> Section 37 (*duodeviginti*) as added by the Customs Act (No.22) B.E.2557

<sup>66</sup> Section 37 (*undeviginti*) as added by the Customs Act (No.22) B.E.2557

<sup>67</sup> Section 37 (*viginti*) as added by the Customs Act (No.22) B.E.2557

**Section 37** (*viginti unum*)<sup>68</sup> The Director-General shall have powers to prescribe regulations and procedures relating to customs affairs in the joint control areas.

**CHAPTER 5**  
**IMPORTATION OF GOODS**

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**Section 38** The master of every vessel, whether loaded or in ballast, coming from outside the territory of the Kingdom shall make due report to the competent official on the prescribed form (Attachment Sheet 1) within twenty-four hours of arriving at a port. When making such a report, the master of the vessel shall produce for inspection the certificate of registry of his vessel, and such report shall be made before the tonnage opening unless specially allowed otherwise; and in case, any vessel arriving at a port is loaded with foreign goods intended for exportation or landing elsewhere within the Kingdom, the master of vessel shall make a statement of such goods in his report. If such vessel proceeds to another port within the Kingdom, the master of vessel shall carry a “traveling copy” of such report, duly certified by the competent official, and shall produce this copy upon making his arrival report at such other port and every subsequent port until the vessel has departed the port or until all the foreign goods have been unloaded from the vessel, as the case may be. For any breach of the provisions of this section, the master of vessel shall be guilty and fined for not exceeding one hundred thousand Baht, and all goods not duly reported shall be detained until duly reported, or until such deficiency has been explained to the satisfaction of the Director-General.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 39** If the master of vessel reports that he does not know regarding contents of any package intended for exportation in such vessel, the customs official may order such package to be opened for examination, and if any goods prohibited for importation are found therein, such goods shall be confiscated unless the Director-General shall permit the exportation thereof.

**Section 40**<sup>69</sup> Before the release of any goods from the custody of the customs officer, the importer shall have fully complied with this Act and other laws relating to the Customs, made due submission of the declaration form, and paid the full amount of duty or deposited cash security. The application for depositing cash security shall be in accordance with the regulations prescribed by the Director-General.

In case, there is an application and the Director-General considers it necessary for any goods to be released from the custody of the Customs urgently, he or she shall be empowered to release such goods from the custody of the Customs without prior compliance with the provisions of Paragraph 1 but under the conditions specified by him or her, and In case, the goods may be imposed with duties, cash or other securities to his or her satisfaction shall be required as a guarantee for the payment of duty.

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<sup>68</sup> Section 37 (*viginti unum*) as added by the Customs Act (No.22) B.E.2557

<sup>69</sup> Section 40 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

**Section 41** If it is necessary, in any respect in connection with the customs affairs, to determine the exact time limit at which the importation of any goods is deemed to have been completed, such time limit shall be deemed to be the time limit at which the vessel importing such goods came within the areas of the port of discharge or consignment.

**Section 42**<sup>70</sup> (Repealed).

**Section 43** When a period of ten days after the arrival of a vessel has been elapsed, in case, any goods remain onboard such vessel or any goods have been unloaded onshore but a declaration form has not been submitted, or such goods have not been examined or duly delivered, such goods may be taken into the custody of the Customs promptly, and may be kept in a secure place at the owner's expense. All expenses, which may include rentals prescribed by the Minister in Ministerial Regulations, shall be paid before the goods shall be released from custody.

[The words "as prescribed by the Minister in Ministerial Regulations" are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 44** If any goods remain onboard any importing vessel beyond a period of twenty-one days after its arrival, a competent official may detain such vessel until all the expenses of watching and guarding as prescribed in the Ministerial Regulations and any other expense which may have been incurred have been paid, but the Director-General may exempt the charges upon submission of reasonable evidence that such delay is unavoidable.

[The words "as prescribed by the Minister in Ministerial Regulations" are amended by Section 4 of the Customs Act (No.10) B.E.2483]

## CHAPTER 6 EXPORTATION OF GOODS

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**Section 45**<sup>71</sup> Before the exportation of any goods from the Kingdom, an exporter shall have fully complied with this Act and other laws relating to the Customs, duly submitted a declaration form and paid the full amount of duty or deposited cash security. An application for the deposit of cash security shall be in accordance with regulations as prescribed by the Director-General.

In case, there is an application and the Director-General considers it necessary for any goods to be exported urgently, he shall be empowered to allow the exportation of such goods without prior compliance with the provisions of Paragraph 1 but under the conditions specified by him, and in case, the goods may be imposed with duties, cash or other securities to his satisfaction shall be required as a guarantee for the payment of duty.

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<sup>70</sup> Section 42 as repealed by the Customs Act (No.9) B.E.2482

<sup>71</sup> Section 45 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

**Section 46** If it is necessary in any respect in connection with the Customs to determine the exact time limit at which the exportation of any goods is deemed to have been completed, it shall be deemed that exportation has been completed as from the time at which the vessel exporting such goods has departed the areas of the final port of departure from the Kingdom.

**Section 47** Before any goods are loaded onto a vessel or transported for loading onto a vessel for export out of the Kingdom, two identical copies of a declaration form in the prescribed form (Attachment Sheet 5) shall be submitted to and accepted by the competent official.

**Section 48** No export goods shall be loaded onto any vessel, until the competent official has granted an “inward clearance certificate” unless special permission has been granted.

**Section 49**<sup>72</sup> Before any vessel, whether loaded or in ballast, is cleared for departure from the Kingdom, the master of vessel, or in his unavoidable absence a person authorized in writing by him, shall report to the competent official at the Customs House and shall answer any question of the competent official concerning the vessel, the goods, and the voyage and shall deliver to such official an account of goods in such vessel in the form prescribed in Attachment Sheet 6 or such other form as may be prescribed by the Director-General. The master of vessel shall produce, for inspection, the vessel’s certificate of registry, inward clearance certificate and such other evidence as may be required that all due charges on the vessel or goods have already been paid.

Upon due satisfaction that the law has been complied with, the competent official shall issue a clearance certificate as per the form prescribed in Attachment Sheet 7. The clearance fees shall be imposed in accordance with the rates as prescribed in Ministerial Regulations.

If any vessel has left a port in the Kingdom for foreign regions without a clearance or without complying with the requirements of the following Sections, the master of vessel, or in the absence of the master of vessel, his agent, if proven to have conspired with him, shall be guilty and fined for not exceeding one hundred thousand Baht.

[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 50**<sup>73</sup> If any vessel having received a clearance certificate at a port has departed to any other port in the Kingdom for loading of goods for exportation, the master of vessel shall, after loading such goods at such other port, submit to the competent official thereat a written account of the additional goods loaded and shall also produce the clearance granted at the first port of departure. Such performance shall be repeated at every port until a final clearance is obtained for departure from the Kingdom. In each instance the additional clearance certificate shall be attached to the clearance certificate issued at the first port of departure. Fees shall be imposed for each additional clearance certificate, in accordance with the rates prescribed in Ministerial Regulations.

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<sup>72</sup> Section 49 as amended by the Customs Act Amendments (No.3) B.E.2474

<sup>73</sup> Section 50 as amended by the Customs Act Amendments (No.3) B.E.2474



[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 51** The master of every vessel transporting any exported goods shall submit or assign his agent to submit a manifest at the Customs House within completely six days from the date of issuing of a clearance certificate, which shall contain the full particulars of the goods as specified in the list of exported goods of such customs house. Such manifest shall be furnished in duplicate and shall be accompanied by a certificate in the form prescribed in Attachment Sheet 8 of this Act.

**Section 52** The master of every vessel who has been given with an outward clearance certificate shall submit the list of onboard passengers to the competent official before leaving the port area. Such list shall be specified with the numbers, genders, and nationalities of such passengers, and shall be made in accordance with the Form prescribed by the Director-General.

**Section 53** The master of every vessel with a registered tonnage of less than two hundred tons departing the Port of Bangkok shall obtain a permit for estuary pass before sailing and shall deliver such permit to the competent official at the estuary. The master of any other vessel departing from the Port of Bangkok shall proceed at a reduced speed when passing through a Customs Checkpoint at the estuary, and when hailed by a Customs official shall answer by giving the name and destination of the vessel. A master of vessel who commits an offence under this section shall be guilty and fined for not exceeding forty thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 54** If the loading of goods onto any exporting vessel is continued for more than twenty-one days from the commencement of such loading, or if any exporting vessel having loaded goods remains in port beyond such period, a charge as prescribed by the Minister in Ministerial Regulations shall be imposed and a competent official may detain such vessel until such charge, and any other expense which have been incurred in watching the vessel, shall have been paid. The Director-General may exempt the charge upon submission of reasonable evidence that such delay is unavoidable.

[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 55** If any goods which have been bonded or guaranteed that they will be exported on any vessel was not duly loaded before the departure of such vessel, such goods shall be confiscated unless notice of the reasons for the non-shipment thereof was given to the competent official immediately after the departure of the vessel in order that he may certify the short shipment. If such goods have not been warehoused or issued a new declaration form for exportation on another vessel by entering under bond or security within fourteen days after the final clearance of the vessel, the submitter of export declaration form shall be guilty and fined for not exceeding ten thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

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**Section 56**<sup>74</sup> (Repealed)

**Section 57** All vessels which are prepared to leave a port shall fly the blue-peter flag at the foremast. The flag shall be kept hoisted until the voyage commences. In the case of vessels departing in the afternoon the flag shall be hoisted as from the morning. In the case of vessels departing in the morning the flag shall be hoisted as from the previous afternoon. Any master of vessel who has failed to comply with the provisions of this Section shall be guilty and fined for not exceeding forty thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 58**<sup>75</sup> Whoever has imported goods for transit carriage or transshipment out of the Kingdom, no matter whether operated by the importer of goods for transit carriage or by the applicant for transshipment of goods or by the attorney-in-fact of such person, shall submit the declaration form as per the Form, criteria, methods, conditions and periods of time as prescribed by the Director-General.

Goods under Paragraph 1 shall not be subject to liabilities for tax payment, if they are transported in accordance with regulations prescribed by the Director-General.

**Section 58/1**<sup>76</sup> The customs officer shall be empowered to inspect and search the imported goods for transit carriage or transshipment in vehicles, containers or other packages as prescribed by the Director-General without issuing a warrant of search, in case, there is a reasonable cause to believe that:

- (1) Such goods are in connection with or available for use in terrorism;
- (2) Types of goods or the transport or transshipment of such goods are in breach of international security, peace and safety;
- (3) The origin of such goods has been falsely declared; or such goods are illegal;

In case, there is conclusive evidence that the goods are those under Paragraph 1, then, such goods shall be totally confiscated regardless of whoever shall be punished; and the Director-General may order to dispose of such goods by methods which are safe to people, animals, plants, properties and the environment, or to re-export such goods promptly or may order to take any reasonable action so that such goods shall be free of punishment of fraud; whereas, the master of vessel or the vehicle operator or representative of such person shall bear expenses for such purpose.

**Section 59**<sup>77</sup> (Repealed)

**Section 60** If any goods upon which a tax refund is claimed or allowed are loaded onto a vessel or transported to a port of discharge, wharf or other place for exportation and the competent official finds after an examination that the goods description are inconsistent with the declaration form, shipping bill, claim form, or other documents, or if the claim in respect of such

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<sup>74</sup> Section 56 as repealed by the Customs Act (No.19) B.E.2548

<sup>75</sup> Section 58 as amended by the Customs Act (No.21) B.E.2557

<sup>76</sup> Section 58/1 as added by the Customs Act (No.21) B.E.2557

<sup>77</sup> Section 59 as repealed by the Customs Act (No.9) B.E.2482

goods appears to be fraudulent in any respect, all such goods and packages as well as other goods contained therein shall be confiscated. The applicant for such exportation and tax refund claim shall be imprisoned for not exceeding six months or shall be fined for not exceeding five hundred thousand Baht or equal to three times of the amount applied for tax refund, or both.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

## CHAPTER 7 REMAINING GOODS

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**Section 61**<sup>78</sup> Goods in the custody of customs officer in any of the following manners shall be deemed as remaining goods:

(1) Imported goods which are hazardous goods of the types or categories specified by the Director-General under section 6 (6) for which the importer has not yet paid duty and taken such goods out of the customs territory within the time period specified by the Director-General in the Government Gazette;

(2) imported goods other than (1) which have remained in the custody of the Customs for a period of two months without a certified declaration form and not having been paid or placed security for the duties levied on such goods, where the Director-General shall immediately notify the agent of the vessel and a period of fifteen days has been elapsed since the agent of the importing vessel was notified by the Director-General.

Regarding the handling with the remaining goods under Paragraph 1, the Director-General shall be empowered to order the competent official to destroy or to sell such goods by auction, or to order the importer or the agent of the importing vessel to re-export such goods, and if the importer or the agent of the importing vessel fails to comply therewith, the Director-General shall be empowered to order the competent official to destroy such remaining goods at the expense of the importer or the agent of the importing vessel, as the case may be.

Regarding the order given to the competent official to destroy remaining goods under Paragraph 2, it shall be in compliance with the method which is safe to human beings, animals, plants, property, and the environment.

If the Director-General considers that the proceeds from sale by auction under Paragraph 2 would be less than appropriate, or there are any other justifiable reason, he may order the sale of such goods by any other method, and In case, the proceeds of the sale either by auction or by such other method would be insufficient to cover the full duty or may cause any unnecessary damage, such goods shall be disposed of as the Director-General shall direct.

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<sup>78</sup> Section 61 as added by the Customs Act (No.14) B.E.2534

With regard to remaining goods under Paragraph 1 (1), the Director-General shall prescribe the rules, procedure and period for expediting the execution of the official powers and duties under this Section by taking account of imminent danger.

**Section 62**<sup>79</sup> The Director-General may order the disposition of or destruction of perishable goods which have not been cleared by the submission of a complete declaration form and which show clear signs of putrefaction at any time at the expenses of an importer or an agent of the vessel.

**Section 63**<sup>80</sup> The proceeds from any sale under Section 61 shall be firstly deducted as taxes, storage costs, removal costs or other charges payable to the Customs Department, and the balance thereof shall be available for payment of any appropriate charges payable to the agent of the importing vessel. Any balance thereof after such deductions shall be vested in the State unless a claim is made by the owner of the goods within six months from the date of sale.

**Section 63 (bis)**<sup>81</sup> In the case of remaining goods which are waste products and which may be hazardous or cause damage to human beings, animals, plants, property, or the environment, if the matter of facts appears to the Director-General that the master of the importing vessel connived at the importation of such waste products or the master of vessel cannot prove his full effort in the search for such waste products or prevent their importation to be dumped as remaining goods, in addition to the penalties imposed by law, the Director-General shall be empowered to order the person in charge of any or all ports or airports located in the country to immediately re-export the waste products by the agent of the importing vessel or to prohibit the use of port or airport and their facilities by the importing vessel or all other vessels belonging to the owner of such importing vessel for a period of time prescribed in accordance with the gravity of the offence.

## CHAPTER 8 COASTAL TRADE

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**Section 64** The marine trade from one part of the Kingdom to any other part thereof shall be deemed to be coastal trade, and all vessels used in such trade shall be deemed to be coastal vessels.

**Section 65** Any vessel arriving from foreign regions and stopping by at a port or place in the Kingdom on her way to another port or place within the Kingdom and any vessel proceeding from one port or place in the Kingdom to another port or place on her outbound voyage to foreign regions shall, in so far as the trade journey within the coastal zone is concerned, be subject to the laws and regulations on coastal trade. In respect of any traffic or goods in connection with foreign regions, the laws and regulations relating to the foreign trade shall apply.

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<sup>79</sup> Section 62 as amended by the Customs Act (No.19) B.E.2548

<sup>80</sup> Section 62 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>81</sup> Section 63 (*bis*) as added by the Customs Act (No.14) B.E.2534

**Section 66** Any coastal vessel which has loaded or unloaded the goods outside the port area, at sea or outside the territorial waters of the Kingdom, or if any coastal vessel has dropped by at any place outside the territorial waters or deviated from her voyage, in the absence of any compulsion by an unforeseeable circumstance, or if the master of any coastal vessel which has dropped by at any place outside the boundary of the Kingdom does not declare such events in writing to the competent official at the first port of arrival in the Kingdom immediately upon arrival, the master of such vessel shall be guilty and fined for not exceeding one hundred thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 67** Before loading any goods intended for carriage along the coast onto any vessel which will, or might, first proceed along the coast before heading to foreign regions, a manifest shall be submitted in the prescribed form (Attachment Sheet 10), and if any amount of duty is levied on such goods upon exportation, the full amount of such duty shall be deposited at the port of clearance. Such deposit may be returned upon submission of the correct certificate to the competent official (Attachment Sheet 10 (a)) within two months as from the date of receiving a clearance certificate, indicating that the goods have been unloaded within the the Kingdom.

**Section 68**<sup>82</sup> Before the departure of any coastal vessel from a port or place of loading or discharge, the list of goods shall be provided in duplicate as per the form prescribed in Attachment Sheet 11 and signed by the master of the vessel, indicating the prescribed particulars of the vessel and goods, shall be submitted to the competent official who shall retain a duplicate thereof and shall return the original thereof dated and signed by him. Such list may be deemed as a goods clearance certificate and the vessel's clearance certificate. The clearance fees shall be imposed in accordance with the rates as prescribed by the Minister in the Ministerial Regulations for every port specified in the said Attachment Sheet. If any coastal vessel departs from any place without such clearance certificate, or if such certificate is not produced within twenty-four hours upon the arrival of the vessel at a port and before the commencement of the discharge of the goods, the master of the vessel shall be guilty and fined for not exceeding fifty thousand Baht.

[The words "as prescribed by the Minister in Ministerial Regulations" are amended by Section 4 of the Customs Act (No.10) B.E.2483]

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

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<sup>82</sup> Section 68 as amended by the Customs Act Amendments (No.3) B.E.2474

**Section 69**<sup>83</sup> When the Director-General deems it appropriate to issue a general goods clearance certificate for any vessel trading regularly between ports within the Kingdom under the conditions that a proper list of the transported goods shall be submitted to the competent official in accordance with the regulations for every voyage, and that a notice in the form prescribed in Attachment Sheet 12 shall be submitted to the competent official at the port of departure before the vessel has departed, and a notice as prescribed in the same Attachment Sheet shall be furnished to the competent official at the port of arrival within twenty-four hours upon arrival of the vessel and before the commencement of the discharge of the goods. Such general goods clearance certificate may be revoked at any time by a written notice. If the holder of a general goods clearance certificate has failed to furnish a list of the goods and the notices referred to in this Section, the master of vessel shall be punished as provided in Section 68.

The clearance fees shall be imposed in accordance with the rates prescribed by the Minister in the Ministerial Regulations in respect of vessels sailing under a general clearance certificate for every port specified in the said Attachment Sheet for which the Attachment Sheet of arrival or departure under this Section shall be submitted, and at the same rates to be imposed on vessels for which no general clearance certificate has been issued but the Director-General may accept deposits from which the total balance payable shall be deducted semi-annually.

[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 70** If any goods which shall be subject to payment of excise tax or restricted goods carried onboard any coastal vessel are unloaded from the vessel without permission of the competent official, the master of vessel shall be guilty and fined for not exceeding fifty thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 71** The master of every coastal vessel shall keep or cause to be kept onboard an account book of goods to record the full particulars of each voyage, i.e., the type and quantity of the goods, the date and port of departure, the date and port of arrival and discharge, the name of the master of vessel, and any other particulars which may be necessary in any particular case, and when demanded by a competent official, the master of vessel shall produce the manifest for inspection and the competent official shall be empowered to record or to take note in such account book.

## CHAPTER 9 OUTER ANCHORAGES

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**Section 72** The Director-General may designate outer anchorages for the Port of Bangkok or any other port for vessels to discharge and load all or any part of the goods and may prescribe the times when such outer anchorages may be used and issue rules for the supervision and control of such outer anchorages by customs officials.

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<sup>83</sup> Section 69 as amended by the Customs Act Amendments (No.3) B.E.2474

In case, whoever has committed or has been involved in the commission of an offence under these Regulations or has attempted or involved in an attempt to commit an offence under these Regulations, shall be guilty and fined for not exceeding one hundred thousand Baht, but liabilities under this Section shall not release such person from liabilities under any other provisions of this Act or any other laws.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 73** Vessels moored or in the process of loading or discharging goods at an outer anchorage and all persons involved therewith shall assume the liabilities and shall be punished under this Act or other provisions of laws as though they were within the ordinary port area.

**Section 74** If any vessel loads or discharges goods at any outer anchorage or at any unapproved place without consent of the Director-General, the master of vessel and all persons involved in any way with the loading or discharge of its goods shall be guilty and fined for not exceeding five hundred thousand Baht and the goods which has been loaded or discharged or placed or remained onboard shall be confiscated.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 75** Fire-arms, ammunition, explosives, opium, alcoholic beverages, or restricted goods of any nature or packages which have not been examined shall not be transferred to another vessel or accepted from the importing vessel at an outer anchorage except with the special permission of the Director-General or a duly authorized official.

**Section 76** The Director-General may issue a license by granting a general authority to any vessel to discharge or load goods at an outer anchorage, and a vessel not having been granted such general authority shall not load or discharge at such place except where granted special permission by the Director-General or a duly authorized official.

**Section 77** All vessels at an outer anchorage shall moor within the specified limits of such anchorage, and no vessel shall be allowed to move from her place of mooring unless receiving permission from the competent official.

**Section 78** The master of vessel whose normal trade is foreign trade and who has a general authority to discharge goods at an approved outer anchorage shall ask for permission from the official in charge of such anchorage before commencing the discharge of goods.

**Section 79** The master of vessel having special powers to discharge the exported goods at an outer anchorage shall produce such license to the official in charge before commencing the discharge thereof.

**Section 80** An accurate manifest of details indicating all the goods discharged at an outer anchorage submitted to a competent official to certify the discharge of goods shall be in the form prescribed in Attachment Sheet 13. Any vessel transporting goods discharged by a vessel at an outer anchorage and enters any port may proceed when in possession of a manifest duly certified by a competent official. Such manifest shall be deemed to be a license authorizing the carriage of goods. Subject to the norms for the vessel, goods are imported upon their arrival in the Kingdom. On arrival at the port the person in charge of the vessel shall submit such manifest to the competent official at the Customs House, and the goods shall thereafter be discharged and cleared under the ordinary regulations. If any vessel transporting goods transshipped from a vessel at an outer anchorage without such a certified manifest, such vessel shall be prohibited from tonnage opening until the complete manifest of the vessel from which the goods was transshipped is submitted to the Customs House at such port.

**Section 81** The master of vessel having general or special powers to load such goods until completion at an outer anchorage shall obtain a clearance certificate at the Customs House of such port in accordance with the regulations and pay all the charges payable. Such clearance certificate shall be endorsed by the competent official as “for completion of loading at .....”, and upon arrival at the outer anchorage, the master of vessel shall submit the clearance certificate to the official in charge of the station. The official shall retain the clearance certificate until satisfied that all duties, and any fees or dues which may be chargeable on the vessel after departure from the port, have been paid or for which a deposit has been made, after which the official shall make an endorsement of the date and affix his signature on the clearance certificate and return it to the master of vessel who may then proceed with his voyage.

**Section 82** Export goods may be transferred from a port to an outer anchorage for loading onto any vessel authorized to load goods at such outer anchorage. Before transferring such goods, a declaration form shall be submitted in the same way as goods loaded at port, and the duties and charges shall be fully paid in a similar manner. The exporter shall prepare a boat-note for all such goods, and after the competent official at the port has checked against the declaration form and signed the document, such boat-note shall be sent with the goods to the outer anchorage and submitted to the official in charge of such place. If the details in the boat-note do not agree with the goods, the official in charge of such place may detain such goods.

**Section 83** If any exported goods have not been loaded or incompletely loaded onto a vessel at an outer anchorage, they may be loaded onto another vessel at such anchorage and bound for the same port of destination. The master of the latter vessel or the exporter shall make a written application to the official in charge of the station for a permission to make such shipment.

**Section 84** If any goods not loaded onto a vessel is to be returned to the port of dispatch, the responsible person shall obtain a certificate from the official in charge of the station showing the quantity and description of such goods, and such certificate shall accompany the goods to the port and shall be submitted to the competent official at the Customs House.

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**Section 85** Within six days as from the date of receiving a final clearance certificate from an outer anchorage, the master of vessel or his agent shall submit a manifest of the vessel to the official in charge of such place indicating all the goods loaded at the outer anchorage.

**Section 86** All vessels at an outer anchorage shall fly the blue-peter flag in accordance with the provisions and shall be subject to the penalties under Section 57.

## CHAPTER 10 WAREHOUSING

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**Section 87**<sup>84</sup> Upon the submission of a declaration form and unloading of goods to be stored in a bonded warehouse, the competent official shall record a detailed list of such goods, and when satisfied that all the requirements of the laws, rules and regulations have been complied with, he shall certify that the goods have been duly stored in the bonded warehouse.

**Section 88**<sup>85</sup> The detailed list of goods recorded under section 87 shall be used for the assessment of duties for such goods, but in case, the goods have been used for producing, mixing, assembling, packing, or processing in any way in the bonded warehouse, the calculation of the quantity of goods shall be in accordance with the criteria approved by the Director-General or as announced and prescribed by the Director-General.

Goods removed from a bonded warehouse for exportation shall be exempted from import duty and export duty, regardless of its being exported in the same nature as when imported or in any other nature whatsoever.

The release of goods from a bonded warehouse, if it is a transfer to another bonded warehouse or a distribution to an importer under Section 19 (*bis*) of the Customs Act (No. 9), B.E. 2482 or a person entitled to receive the exemption of duties under the law on customs tariff or other laws, shall be deemed as the export out of the Kingdom at the time of release of such goods from the bonded warehouse, the performance of which shall be in accordance with the regulations prescribed by the Director-General.

The acceptance of goods transferred or distributed under paragraph three shall be deemed as the import into the Kingdom or the complete import thereof at the time of release of such goods from the bonded warehouse, and shall be in compliance with the regulations as prescribed by the Director-General.

**Section 89** All goods warehoused shall be kept in the original packages in which they were imported, except for the goods which, upon loading, received permission for the transfer of packages at the port of discharge, or received permission for bulking, sorting, lotting, packing or repacking in the warehouse, in which case such goods shall be kept in their existing packages.

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<sup>84</sup> Section 87 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>85</sup> Section 88 as amended by the Customs Act Amendments (No.18) B.E.2543

When the competent official has taken records of such goods and if such goods have not been kept so, or if alteration has been subsequently made on the goods or packages kept so or in the packing thereof in the warehouse or on the marks and numbers on such packages, or if removed from the room in the warehouse in which they are deposited, if not done in the presence and permission of the competent official, such goods and packages shall be confiscated, unless delivered under the proper permission, order or power for such purpose.

**Section 90** If the guardian of any warehouse has neglected to keep the goods in the warehouse in such a way to provide easy access to every package, upon commission of the first negligence, the guardian thereof shall receive a formal warning, and for any repeated negligence, the guardian thereof shall be guilty and fined for not exceeding ten thousand Baht for each offence.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 91** For any goods stored in a warehouse which have not been duly inspected and delivered, if the guardian of the warehouse has failed to produce such goods when requested by the competent customs official, the guardian thereof shall be guilty and fined for, other than the duties payable for such goods, not exceeding ten thousand Baht for each offence for every package not produced so.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 92** If any goods for which a declaration form has been submitted for warehousing has not been duly warehoused in accordance with such declaration form, or once warehoused has been concealed or transferred from the warehouse in any manner, or removed from a package, or transferred from one package to another, or done otherwise for the purpose of illegal mixing, transfer, or concealment, therefore, such goods shall be confiscated.

**Section 93** Whoever has clandestinely opened a warehouse or reached the goods stored in such warehouse, unless entering therein in the presence of the competent customs official during the time of performance of his duty, shall be regarded as having committed an offence and shall be imprisoned for not exceeding six months or shall be fined for not exceeding one hundred thousand Baht for each offence, or both.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 94** The Director-General shall not pay compensation to any importer, owner, or consignee of any goods by reason of any damage occasioned thereto in the warehouse by fire or other unavoidable accident or by reason of any damage whatsoever unless such damage was caused by willful neglect, act or omission of the official during the time of performance of his duty.

**Section 95** If any goods warehoused or of which declaration form has been submitted for warehousing, or of which declaration form has been submitted for delivery from the warehouse have been lost or destroyed by an unavoidable accident, while onboard a vessel or at the time of removing, landing or receiving into the warehouse, or in the warehouse, the Director-General may exempt the duties payable or may refund the duties already paid for such goods.

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**Section 96** If, at any time, it appears that the quantity of any goods in a warehouse is less than the quantity recorded in the original declaration form when such goods were stored, and the reasons for such discrepancy has not been given in the official's records or in the reasons given by the Director-General in his permission for exemption of any charges, such goods as per the unreasoned discrepant quantity shall be deemed to be goods removed without permission from the official, and the provisions of Section 27 shall apply to such case.

**Section 97** Any goods stored in a warehouse may be removed to any other warehouse in the Kingdom as per the regulations of the Department as prescribed by the Director-General.

**Section 97 (bis)**<sup>86</sup> In case, there is a reasonable cause to suspect that there are goods for which duties have not yet been paid or for which duties have been evaded, or restricted goods or prohibited goods, or goods without the permission to be taken into a bonded warehouse, the competent official shall be empowered to enter into the bonded warehouse to make an inquiry of the matter of facts or to inspect any documents or goods, including the search of factories, buildings, conveyances and persons that are in the bonded warehouse, without a search warrant.

**CHAPTER 10 (BIS)**  
**DUTY-FREE ZONE**<sup>87</sup>

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**Section 97 (ter)**<sup>88</sup> The Director-General shall be empowered to approve the establishment of a duty-free zone for the operation of industrial, commercial or other activities which are beneficial to the economy of the country, and shall be empowered to prescribe rules, procedures and conditions for the application for and the approval of establishment of a duty-free zone.

Whoever has received an approval for the establishment of a duty-free zone shall pay the annual fees as prescribed by the Minister in Ministerial Regulations.

**Section 97 (quattuor)**<sup>89</sup> The Director-General shall be empowered to prescribe the categories or types of goods to be taken into or released from a duty-free zone, and to prescribe the criteria, methods and conditions for taking such goods into or out of from such duty-free zone.

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<sup>86</sup> Section 97 (bis) as added by the Customs Act Amendments (No.18) B.E.2543

<sup>87</sup> Chapter 10 (bis) "Duty-Free Zone", Section 97 (ter) to Section 97 (decem) as added by the Customs Act Amendments (No.18) B.E.2543

<sup>88</sup> Section 97 (ter) as added by the Customs Act Amendments (No.18) B.E.2543

<sup>89</sup> Section 97 (quattuor) as added by the Customs Act Amendments (No.18) B.E.2543

**Section 97 (*quinque*)**<sup>90</sup> Import duty shall be exempted for goods imported into the Kingdom for taking thereof into a duty-free zone in the following cases:

(1) Goods which are machinery, equipment, tools and appliances, including components thereof, which are necessary for use in industrial, commercial, or any other activity which are beneficial to the economy of the country, which are imported into the Kingdom for taking thereof into the duty-free zone as approved by the Director-General;

(2) Goods imported into the Kingdom and taken into a duty-free zone for use in industrial, commercial or any other activity which are beneficial to the economy of the country, or

(3) Goods released from other duty-free zones.

Export duty shall be exempted for goods released from a duty-free zone for export out of the Kingdom.

**Section 97 (*sex*)**<sup>91</sup> The importation and production of goods in a duty-free zone shall be exempted from excise duty as provided in the law on the excise duty.

The importation and production of goods in a duty-free zone shall be exempted from liquor tax, stamp duty and fees under the law on liquor, the law on tobacco, and the law on card playing; whereby the provisions relating to the exemption and collection thereof as prescribed in the law on the excise duty shall apply *mutatis mutandis* to such exemption of liquor tax, stamp duty and fees.

**Section 97 (*septem*)**<sup>92</sup> In the case of the importation of goods into the Kingdom or the taking of raw materials within the Kingdom into a duty-free zone for producing, mixing, assembling, packing, or processing of the goods in any manner, for the purpose of export out of the Kingdom, the goods shall be exempted from the application of the law where related to the control of standards or quality, the affixation of any seal or mark, which shall be in accordance with the regulations prescribed by the Director-General.

**Section 97 (*octo*)**<sup>93</sup> In case, there are provisions of laws for exemption of any goods from duty or the refund of duty upon export out of the Kingdom, if such goods are taken into a duty-free zone, they shall be exempted from duty or given with duty refund; whereby it shall be regarded that such goods have been exported out of the Kingdom at the time they are taken into the duty-free zone. The foregoing provisions shall be in compliance with the regulations prescribed by the Director-General.

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<sup>90</sup> Section 97 (*quinque*) as added by the Customs Act Amendments (No.18) B.E.2543

<sup>91</sup> Section 97 (*sex*) as added by the Customs Act Amendments (No.18) B.E.2543

<sup>92</sup> Section 97 (*septem*) as added by the Customs Act Amendments (No.18) B.E.2543

<sup>93</sup> Section 97 (*octo*) as added by the Customs Act Amendments (No.18) B.E.2543

**Section 97 (novem)**<sup>94</sup> The taking of goods out of a duty-free zone for use or for distribution within the Kingdom or for transfer to a bonded warehouse, or for distribution to an importer under Section 19 (bis) of the Customs Act (No.9), B.E. 2482 or a person entitled to an exemption of duty under the law on customs tariff or other laws, shall be regarded as importation into the Kingdom, or completed importation thereof at the time when such goods are taken out of the duty-free zone. The foregoing provisions shall be in accordance with the regulations prescribed by the Director-General.

The taking of goods in a duty-free zone for use or for consumption or for other purposes than the objectives of establishment of the duty-free zone shall be deemed as the taking of goods out of the duty-free zone under Paragraph 1, except for the disposal or destruction of residues, damaged goods, defective goods or unused goods which are within the duty-free zone under the permission of the Director-General and in accordance with the criteria and methods prescribed and announced by the Director-General.

**Section 97 (decem)**<sup>95</sup> The provisions of Chapter 10 “Warehousing” and the penalties in relation to such provisions shall, *mutatis mutandis*, apply to the taking of goods into and out of the duty-free zone, storage, control and transfer of goods in the duty-free zone and to powers of the competent official.

## CHAPTER 11 SECURITIES AND BONDS

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**Section 98** The Director-General may require security from any person or several persons who are stakeholders in any businesses under the management or command of the Customs Department in terms of bond or other securities to the satisfaction of the Director-General for compliance with conditions, orders or activities related to the Customs Department or in connection with such businesses. All such bonds or other securities shall be valid according to the law, and in case of breach of any conditions thereof, legal actions may be taken in the same manner as any bonds expressly specified or permitted under the provisions of this Act or any other law; therefore, all such bonds shall be given to and for the use of His Majesty’s Government, and may be revoked by the Director-General when a period of two years as from the date specified in the bonds has been elapsed, or if any time limit was prescribed for compliance with the conditions of the bonds as from such time limit.

## CHAPTER 12 FALSE DECLARATIONS

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**Section 99** Whoever has provided or submitted or allowed others to provide

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<sup>94</sup> Section 97 (novem) as added by the Customs Act Amendments (No.18) B.E.2543

<sup>95</sup> Section 97 (decem) as added by the Customs Act Amendments (No.18) B.E.2543

or submit a declaration form, statement of declaration, certificates, records, petitions or other instruments to the competent official in any matter relating to this Act, or prescribed by this Act as false or incomplete declarations or misleading of any particulars, or whoever as required by this Act to answer any questions of the competent official has failed to truly answer such questions, or whoever has refused or neglected to retain such records, petitions, registers or account books, or documents or other instruments as required by this Act, or whoever has forged or used the false documents, records, petitions or other instruments as required by this Act to be provided or used in any businesses relating to this Act or has amended the documents, records, petitions or other instruments after the issuing thereof to the benefits of the authorities, or has falsified stamps, signatures, initials or other marks of the customs officer or used by the customs officer for any purpose relating to this Act, shall be guilty and imprisoned for not exceeding six months or shall be fined for not exceeding five hundred thousand Baht, or both.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

### CHAPTER 13 LEGAL PROCEEDINGS

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**Section 100** For any lawsuits relating to the goods seized due to non-payment of tax or any other cause of confiscation, or imposition of fines under this Act, in case, any dispute has arisen whether taxes for such goods have been paid or remitted, or whether the goods have been duly imported, unloaded, exported, loaded, transferred, stored, sold or otherwise managed by law or not, then in every such case the burden of proof thereof shall be upon the defendant.

**Section 101** Any competent official, acting under the power of the Director-General, may institute, prosecute, defend or conduct any proceeding before any Court in any matter relating to the customs affairs.

**Section 102**<sup>96</sup> Subject to Section 102 (*bis*), in case, any person shall be litigated under this Act, the Director-General, with the consent of such person and upon payment of such fines, or upon execution of agreement, bond, or security as the Director-General deems it expedient, the Director-General may cancel such litigation; and such cancellation of litigation by the Director-General shall hold such offender harmless to any further litigations on account of the offence in question.

In case of offences relating to small amount of duties, Ministerial Regulations may be issued authorizing the inquiry official to impose fines and to cancel the litigation.

In case, the Director-General deems it expedient to prosecute any person for making or submitting any declaration or record which is false or incomplete or misleading in any particulars, or for evading or attempting to evade in any manner whatsoever any payment of the proper duty or any restriction or prohibition, he shall record his opinion as to the reasons wherefore the offender should be prosecuted.

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<sup>96</sup> Section 102 as amended by the Customs Act (No.12) B.E.2497

**Section 102 (bis)**<sup>97</sup> For the offences under Section 27, Section 31, Section 36 and Section 96; and the offences under Section 5, Section 5 bis and Section 10 of the Customs Act (No.7), B.E. 2480 (1937), provided that the value of the exhibits to which the duties have been included exceeds four hundred thousand Baht, the Committee consisting of a representative of the Customs Department, a representative of the Ministry of Finance and a representative of the Office of the National Police shall be empowered to settle the case and waive the prosecution there of; and it shall be regarded such offender shall be held harmless to any further litigations on account of the offence in question.

**Section 102 (ter)**<sup>98</sup> The Director-General shall be empowered to order the payment of rewards in accordance with the regulations prescribed by the Director-General with the approval of the Minister in the following cases:

1. For an offence of smuggling of goods and customs duty evasion, or import or export of prohibited or restricted goods out of the Kingdom, fifty-five percent of the proceeds from sale of the exhibits shall be deducted and paid as reward. However, In case, the exhibits have not been confiscated or cannot be sold, the amount of such payment shall be deducted for the fine. In case, there is no informer for the arrest, thirty percent of the fine shall be deducted and paid as a reward;

2. For an offence of false declaration, fifty-five percent of the fine shall be deducted and paid as reward. However, In case, there is no informer for the arrest, thirty percent of the said fines shall be deducted and paid as reward;

3. In case, there is a deficit in the collection of duties which is discovered by an official investigating the duty resulting in additional duties being payable, ten percent of the additional duty levied and collected by the Customs Department shall be paid as a reward.

**Section 103** If it is necessary to estimate the price of any goods for the purpose of determining the amount of penalties, such price shall be deemed as the price for goods of the same type for which the full customs or excise taxes have been paid in accordance with the sale and purchase price at or around the time of commission of such offence. However, the offender may choose to accept the prices as fixed by the Director-General.

**Section 104** Notwithstanding any provisions of this Act, any Court may at its discretion impose fines against an offender in addition to a term of imprisonment; provided that such fines and term of imprisonment shall not exceed the maximum rate of penalties as prescribed for such offence.

**Section 105** The owner of any vessel shall have civil liabilities for the payment of fines imposed against the master of vessel for any offence in connection with this Act, and the owner or guardian of any premises shall assume the liabilities in a similar manner for the payment of fines imposed against an agent or occupier acting on his behalf or taking care of his interests.

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<sup>97</sup> Section 102 (bis) as amended by the Customs Act (No.19) B.E.2548

<sup>98</sup> Section 102 (ter) as added by the Customs Act (No.12) B.E.2497

CHAPTER 14  
AGENTS

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**Section 106** Any person who is expressly or impliedly authorized by the owner of any goods to be his agent in respect of the goods for any purpose under this Act, and such authorization has been approved by a competent official, such person shall be deemed as the owner of the goods for such purpose.

**Section 107** If the master of any vessel has authorized any person to act as his agent with the approval of a competent official, and such agent has expressly or impliedly accepted such agency for the performance of any duties under this Act, when such agent has failed to perform such duties, the agent shall be subject to the same penalties as the master of vessel.

**Section 108** If any person has lodged an application with the official for permission to transact a specific business on behalf of other person, the official may require such applicant to produce a written power of attorney from the person on whose behalf the application was lodged by the applicant to act as an agent, and in the absence of such power of attorney, the official may refuse the business transaction with such applicant.

**Section 109** Any clerk or servant of any person or any firm may transact all businesses on behalf of such person or firm at the Customs House; however, the competent official may refuse to certify any such clerk or servant unless such person or firm has deposited at the Customs House a general power of attorney authorizing such clerk or servant to act on his behalf, and has given security by bond or other means as considered reasonable by and to the satisfaction of the competent official to ensure the proper conduct of business by such clerk or servant.

CHAPTER 14/1  
USE OF ELECTRONIC DATA IN CUSTOMS AFFAIRS<sup>99</sup>

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**Section 109/1** For customs operation provided in the format of electronic data, it shall be legally valid similarly to the customs operation by documents.

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<sup>99</sup> Chapter 14/1 “Use of Electronic Data in Customs Affairs” as added by the Customs Act (No.21) B.E.2557



Provided that the use of electronic data in the customs affairs shall be in accordance with the law governing electronic transactions

**Section 109/2** Any document-based operation provided hereunder as an offence and prescribed with penalties, if made in the format of electronic data, shall be regarded as an offence and prescribed with penalties similar to an action taken by means of documentation.

## CHAPTER 15 GENERAL PROVISIONS

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**Section 110** In case, any vessel has loaded or discharged any articles or goods or has taken any action on Sunday or a public holiday or before or after official working hours as prescribed in Ministerial Regulations, unless receiving permission from the Director-General or the competent official and the fees have been paid as per the rates prescribed by the Minister in Ministerial Regulations, the master of vessel or agent, or both, shall be guilty and fined for not exceeding fifty thousand Baht, but the liabilities under this Section shall not release such person from liabilities under any other Section of this Act.

[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 111** Whenever it is necessary for the protection of benefits in the revenue of the State to place an official onboard a vessel at a place not within easy access from the nearest customs station, or whenever the master of vessel or other interested persons request the attendance of an official at such place, all travel expenses and daily fees at the rates prescribed by the Minister in Ministerial Regulations shall be imposed against the vessel or the applicant.

[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 112**<sup>100</sup> In case, the competent official has considered that there is an issue relating to the amount of duty for any goods which are undergoing the customs clearance, such goods shall be taken to the Customs House or placed in any secure place, unless the competent official and the owner of the goods or his agent has agreed that only sample of such goods shall be taken for adjudication of the issue. In order to safeguard the revenue of the State, the amount of duty declared in the declaration form by the importer or exporter, as the case may be, shall be paid and an additional sum of money covering the maximum duty payable on such goods shall be deposited as security but the Director-General may issue a Notification that a security by the Ministry of Finance or a bank shall be accepted in lieu of such additional deposit, and may prescribe the conditions for such performance as may be deemed appropriate.

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<sup>100</sup> Section 112 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

**Section 112 (bis)**<sup>101</sup> In case, a security is given under Section 112 and the competent official has assessed the amount of duty payable and notified the importer or exporter, as the case may be, the importer or exporter shall pay the duty in the amount notified within thirty days as from the date of receiving the notice.

In the case of cash security and the cash security given is sufficient to cover the amount of duty assessed by the competent official, such cash security shall immediately be applicable to the payment of the assessed amount of duty, and the importer or exporter shall be deemed to have paid the notified amount or duty within the period specified in Paragraph 1.

**Paragraph 3**<sup>102</sup> (Repealed)

**Section 112 (ter)**<sup>103</sup> In case, an importer or exporter has not paid the full amount of duty within the time limit specified in Paragraph 1 of Section 112 (bis) or failed to comply with the regulations or conditions prescribed by the Director-General under Section 40 or Section 45, the Director-General or a person designated by him may levy surcharge for not exceeding twenty percent of the amount of duty or additional duty payable. This surcharge shall be deemed as duty.

**Section 112 (quattuor)**<sup>104</sup> When the importer or exporter has paid the duty or additional duty, a surcharge at the rate of one percent a month of the amount of duty paid, calculated not on a compound basis, as from the date of release or exportation to the date of payment shall be collected, but such surcharge shall not be collected in the case of the payment of additional duty under Section 102 (ter), Sub-section 3.

In case, there is a conversion of a guarantee to cash security after the release or the exportation of goods, a surcharge shall be collected and calculated at the rate of one percent a month, calculated not on a compound basis as from the date of release or exportation to the date of deposit of cash security in substitution of the guarantee. But In case, such cash deposit is insufficient to cover the duty, a surcharge shall also be collected for the additional duty payable on the basis provided in Paragraph 1.

In the calculation of a surcharge under Paragraph 1 and two, a fraction of one month shall be counted as one month, and the surcharge shall be deemed as duty.

In case, the duty paid or the cash security is to be refunded on account of an excess collection of the amount or additional amount payable, the refund shall be made together with an interest at the rate of 0.625 percent a month of the refund amount, calculated not on a compound basis, as from the date of payment of duty or deposit of last cash security to the date of approval of the refund. In case, cash security is given in substitution of a guarantee after the release or the exportation of goods,

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<sup>101</sup> Section 112 (bis) as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>102</sup> Section 112 (bis) Paragraph 3 as repealed by the Customs Act (No.17) B.E.2543

<sup>103</sup> Section 112 (ter) as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>104</sup> Section 112 (quattuor) as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

the interest on the cash security to be refunded shall be calculated from the date of latest deposit of cash security to the date of approval of the refund. In the calculation of interest under this paragraph, a fraction of one month shall be counted as one month and shall be deemed as duty to be refunded.

**Section 112 (*quinque*)**<sup>105</sup> In case, an importer or exporter has failed to pay duty, the Director-General or a person designated by him shall be empowered to detain any goods of such person which are passing through customs or are in any way under the supervision of the customs until all duties have been duly paid. Where payment is not made within thirty days as from the date of the detention of such goods, the Director-General shall be empowered to order the sale by auction of such goods and the proceeds of such sale shall be first used as payment for the duty in arrears, the duty on the auctioned goods, the costs of storage, removal and other charges due to the customs, and any balance remaining therefrom shall be used as payment of any other charge reasonably owed to the storekeeper, and any balance remaining thereafter shall be paid to the agent of the vessel importing the auctioned goods. Any balance remaining after the foregoing deductions shall become property of the State unless claimed by the owner of the goods within six months as from the date of sale by auction.

**Section 112 (*sex*)**<sup>106</sup> An importer or exporter shall be entitled to appeal the assessment of duty by the competent official to the Appeals Committee in accordance with the rules prescribed by the Director-General within thirty days as from the date of receiving such assessment. In case, the importation or exportation of goods is in a province other than Bangkok Metropolitan, the appeal can be made through the Customs House or the Regional Customs Bureau, and shall be in accordance with the regulations prescribed by the Director-General.

**Section 112 (*septem*)**<sup>107</sup> The Appeals Committee shall consist of the Director-General as Chairman, a representative of the Ministry of Finance, a representative of the Office of the Council of State and qualified persons appointed by the Director-General in the number of five but not exceeding seven persons.

The Appeals Committee shall appoint the officials of the Customs Department as Secretary and Assistant-Secretary. The Secretary shall also be a member.

**Section 112 (*octo*)**<sup>108</sup> A qualified member appointed by the Director-General shall hold office for a term of three years.

Upon the expiration of a term under Paragraph 1, if a new member is not yet appointed, an outgoing member shall remain in office to perform the duties until a newly appointed member takes office.

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<sup>105</sup> Section 112 (*quinque*) as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>106</sup> Section 112 (*sex*) as added by the Customs Act (No.17) B.E.2543

<sup>107</sup> Section 112 (*septem*) as added by the Customs Act (No.17) B.E.2543

<sup>108</sup> Section 112 (*octo*) as added by the Customs Act (No.17) B.E.2543

A new member shall be appointed within thirty days as from the expiry date of the term in office.

A member who has been vacated from office at the end of the term may be reappointed for not exceeding two consecutive terms.

**Section 112 (*novem*)**<sup>109</sup> In addition to vacating the office at the end of the term, a specialist member as appointed by the Director-General shall vacate the office upon:

- (1) Death;
- (2) Resignation;
- (3) Bankruptcy;
- (4) Incompetence or quasi-incompetence;
- (5) Dismissal by the Director-General due to dereliction of duties or gross infamous conduct;
- (6) Having been sentenced by a final judgment to imprisonment, except for offences committed by negligence or petty offences

In case, a member vacates office before the expiration of term, the Director-General shall appoint another person to replace such member and the replacing member shall hold office for the remaining term of the member he replaces.

**Section 112 (*decem*)**<sup>110</sup> At a meeting of the Appeals Committee, at least half of the total number of members shall attend the meeting to constitute a quorum.

If the Chairman of the Appeals Committee is not present at the meeting or is unable to perform the duties, one member shall be elected to preside over the meeting.

A resolution of the meeting shall be passed by majority votes of meeting participants. In the casting of votes, one director shall have one vote. In case of a tie, the Chairperson of the meeting shall have an additional vote as the casting vote.

**Section 112 (*undecim*)**<sup>111</sup> Any member who has an interest in the matter then being decided, shall not attend a meeting or cast a vote in respect of such matter.

**Section 112 (*duodecim*)**<sup>112</sup> For the purpose of an appeal adjudication, the Appeals Committee or a competent official shall be empowered to issue a summons requiring an appellant or any person concerned to give an oral statement, or to submit accounts, documents, evidence or data in any form or any other thing concerned with the appealed case, within a period of time of not less than fifteen days as from the date the warrant was sent.

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<sup>109</sup> Section 112 (*novem*) as added by the Customs Act (No.17) B.E.2543

<sup>110</sup> Section 112 (*decem*) as added by the Customs Act (No.17) B.E.2543

<sup>111</sup> Section 112 (*undecim*) as added by the Customs Act (No.17) B.E.2543

<sup>112</sup> Section 112 (*duodecim*) as added by the Customs Act (No.17) B.E.2543

If an appellant does not comply with a summons under Paragraph 1 or does not appear for an oral inquiry without reasonable grounds, the Appeals Committee shall dismiss such appeal.

**Section 112 (*tredecim*)**<sup>113</sup> The Appeals Committee shall be empowered to appoint a sub-committee to perform any entrusted duty and report to the Appeals Committee.

The provisions of Section 112 (*decem*) and Section 112 (*undecim*), shall apply *mutatis mutandis* to the meeting of a sub-committee appointed by the Appeals Committee.

**Section 112 (*quattuordecim*)**<sup>114</sup> The members of the Appeals Committee and the members of the sub-committee appointed by the Appeals Committee shall be competent officials under the Criminal Code.

**Section 112 (*quindecim*)**<sup>115</sup> The decision of the Appeals Committee shall be final. In case, a decision is subsequently amended, the amended decision shall not have retroactive effect except in the case of a final judgment resulting in amendments to the Appeals Committee's decision where an authorized competent official shall execute the judgment where related to retroactive punishment only with the parties to the case.

**Section 112 (*sedecim*)**<sup>116</sup> In case, additional duty or cash security for duty paid is insufficient, an appeal under Section 112 (*sex*) does not have reasons for the postpone of payment of duty assessed by a competent official unless the appellant obtains the approval of the Director-General or a person designated by the Director-General to await for a decision on the appeal or a judgment in which case payment shall be made within thirty days as from the date of receipt of the decision on appeal or from the date of notice of the final judgment, as the case may be.

In case, there is an appeal decision to pay additional duty, the appellant shall pay within the same period of time prescribed in Paragraph 1.

**Section 112 (*septendecim*)**<sup>117</sup> The appeal decision of the Appeals Committee shall be in writing and sent to the appellant.

**Section 112 (*duodeviginti*)**<sup>118</sup> The appellant has the right to appeal the decision of the Appeals Committee by filing a case at a Court within thirty days as from the date of receipt of the appeal decision with the exception of the case where the Appeals Committee dismissed the appeal pursuant to Section 112 (*duodecim*).

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<sup>113</sup> Section 112 (*tredecim*) as added by the Customs Act (No.17) B.E.2543

<sup>114</sup> Section 112 (*quattuordecim*) as added by the Customs Act (No.17) B.E.2543

<sup>115</sup> Section 112 (*quindecim*) as added by the Customs Act (No.17) B.E.2543

<sup>116</sup> Section 112 (*sedecim*) as added by the Customs Act (No.17) B.E.2543

<sup>117</sup> Section 112 (*septendecim*) as added by the Customs Act (No.17) B.E.2543

<sup>118</sup> Section 112 (*duodeviginti*) as added by the Customs Act (No.17) B.E.2543

**Section 112** (*undeviginti*)<sup>119</sup> Any person who does not comply with the summons of the Appeals Committee or a competent official under Section 112 (*duodecim*) shall be imprisoned for not exceeding six months or shall be fined for not exceeding fifty thousand Baht, or both.

**Section 113** All declaration forms, accounts, account books, records, or documents of any description shall be made and kept in the Thai or English language. No declaration form, account, or other record made as required by this Act shall be deemed to be valid unless made in strict accordance with the provisions of this Act. When a classification and denomination of quantity of goods is required, such classification and denomination shall be made in strict accordance with the official import and export accounts. The price of each separate category and the total price balance in the declaration form shall be indicated in Thai currency. The number of packages in all original declaration forms shall be in words whereas in duplicates they may be shown in figures. No declaration form shall be accepted unless it bears the full particulars required by the form prescribed by the law together with the prescribed declaration of the importer or agent.

**Section 113** (*bis*)<sup>120</sup> An importer, exporter, agent of a vessel, agent of such person or a relevant person as specified by the Director-General shall have the duty to keep and maintain the accounts, documents, evidences and data in any form used by such persons in connection with any articles passing or having passed through the customs at a place of business or other places as specified by the Director-General for a period of time of not less than five years as from the date the goods were imported or exported.

In case, a person or juristic person under Paragraph 1 terminates business, the person or juristic person or a liquidator of such juristic person shall have the duties of keeping and maintaining the accounts, documents, evidences and data at the place prescribed by the Director-General for a period of two years as from the date of termination of business.

The Director-General shall be empowered to prescribe the kinds of documents which the persons under Paragraph 1 are under a duty to keep and maintain, including the criteria, methods and conditions of keeping and maintaining such accounts, documents, evidences and such data.

Whoever has failed to comply with Paragraph 1 or Paragraph 2, or violated or failed to comply with the criteria, methods and conditions under Paragraph 3, shall be imprisoned for not exceeding six months or shall be fined for not exceeding fifty thousand Baht, or both.

**Section 114** Any competent official may demand the production of any invoice, manifest, bill of lading, receipt book, record, or other documents in relation to any goods passing or passed through the Customs, for the purpose of inspecting or verifying against any declaration form, certificate, statement, or particulars submitted to the Customs Department and if the production is refused, such person who has willfully refused to comply with the demand of the competent official shall be guilty and fined for not exceeding one hundred thousand Baht.

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<sup>119</sup> Section 112 (*undeviginti*) as added by the Customs Act (No.17) B.E.2543

<sup>120</sup> Section 113 (*bis*) as added by the Customs Act (No.17) B.E.2543

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 115** Whoever has refused to submit any certificate, statement, declaration, record, or other data to a competent official who requires their submission or production thereof or as required for submission or production thereof under this Act or any law relating to the customs, or has neglected to submit such certificate, statement, declaration, record, or other data within a reasonable period of time or a specified time and in accordance with the form prescribed by the law shall be guilty and fined for not exceeding one hundred thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 115 (bis)**<sup>121</sup> In case, there are reasonable grounds to suspect that there has been a violation or non-compliance with any provisions of this Act or other laws relating to the customs, the Director-General or a person designated by the Director-General, or a competent official authorized by the Director-General or a person designated by the Director-General by a written order, shall have the duties of inspection with powers to:

(1) To enter the place of business of an importer, exporter, agent of a vessel, agent of such persons or a relevant person or other places relevant with such person, in the period between sunrise and sunset or during official working hour. In such case there shall also be the power to order such person or other persons in such place to perform any act necessary for the inspection;

(2) To inquire the facts or require the production of accounts, documents, evidences or data in any form or other things involved in the commission of an offence from the importer, exporter, agent of a vessel, agent of such persons or a person involved in the importation or exportation;

(3) To seize or attach accounts, documents, evidences or data in any form or other things that may be used to prove an offence under this Act or other laws relating to the customs.

Whoever has obstructed or failed to comply with the order of the Director-General or a person designated by the Director-General or of the competent official under Paragraph 1 shall be imprisoned for not exceeding one year or shall be fined for not exceeding one hundred thousand Baht, or both.

**Section 115 (ter)**<sup>122</sup> In case, there are reasonable grounds to suspect or there is a detection of an offence under this Act or other provisions of law relating to the customs, for the purposes of conduction and investigation in connection with the offence, the competent official shall be empowered to order the importer, exporter, agent of a vessel, agent of such person or a person involved in the importation or exportation, to give an oral statement or facts or a written statement or order such persons to send the accounts, documents, evidences and data in any form or other things involved in the commission of the offence for inspection whereby a period of time not exceeding seven days as from the date of receipt of the order shall be given to such person.

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<sup>121</sup> Section 115 (*bis*) as added by the Customs Act (No.17) B.E.2543

<sup>122</sup> Section 115 (*ter*) as added by the Customs Act (No.17) B.E.2543

Whoever has violated or failed to comply with Paragraph 1 shall be imprisoned for not exceeding one year or shall be fined for not exceeding one hundred thousand Baht, or both.

**Section 115 (*quattuor*)**<sup>123</sup> In case, an offender liable to a penalty under this Act is a juristic person, a managing director, a managing partner or a person responsible for the operation of such juristic person shall be liable to the penalties provided for such offence unless it can be proven that such offence was committed without his knowledge or consent or he has acted reasonably in preventing such offence.

**Section 115 (*quinque*)**<sup>124</sup> In the performance of duties of the Director-General, the person designated by the Director-General or a competent official under this Act shall be rendered all reasonable assistance by the persons concerned.

Whoever has failed to assist the competent official under Paragraph 1 shall be fined for not exceeding twenty thousand Baht.

**Section 115 (*sex*)**<sup>125</sup> In the performance of duties under this Act, the Director-General, a person designated by the Director-General or a competent official shall show his identity card to the persons concerned.

The identity card shall be in accordance with the form prescribed by the Director-General as published in the Government Gazette.

**Section 116** A duplicate of any certificate, declaration form, or document, and account or non-confidential statement may be issued when the Director-General deems it expedient on payment of fees prescribed by the Minister in Ministerial Regulations.

[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 117** Regarding the loading, unloading, taking and unloading of goods onshore, transporting of goods to a place for examination, the necessary or permitted weighing, scaling, opening, repacking, bulking, sorting, lotting, marking and numbering, the transport of goods to an storage in a proper place until duly submitted, shall be performed by and at the expense of the importer or exporter. The Customs Department shall not be held responsible for any damage sustained on the goods while such goods are in the Customs Department’s custody and supervision not caused by a willful act or an incompetent performance of duty.

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<sup>123</sup> Section 115 (*quattuor*) as added by the Customs Act (No.17) B.E.2543

<sup>124</sup> Section 115 (*quinque*) as added by the Customs Act (No.17) B.E.2543

<sup>125</sup> Section 115 (*sex*) as added by the Customs Act (No.17) B.E.2543



**Section 118** All cases or packages containing goods shall bear marks and numbers and such marks and numbers shall be shown on all documents relating to such goods.

**Section 119** Whoever has committed an offence under this Act and such offence has not been otherwise provided by this Act with penalties or by other provisions of laws, shall be guilty and fined for not exceeding fifty thousand Baht.

[Rates of penalties as amended by Section 4 of the Customs Act (No.19) B.E.2548]

**Section 120** The provisions of this Act shall prevail in all matters concerned with the customs where inconsistent with the provisions of other Acts or Notifications in force, and Acts or Notifications which will come into force at a future date shall not be deemed as repealing, restricting, altering, or withdrawing the powers under this Act unless such new Act or Notification expressly states such intention.

**Section 121** This Act shall equally apply to the importation and exportation of goods or to any kind of trade across the territorial boundaries of the Kingdom as to trade by sea. All the provisions, requirements, and penalties of this Act shall be applicable in so far as possible in connection with such land trade notwithstanding the use of words or terms ordinarily applicable to shipping, and such words or terms shall mean and include trains, vehicles, carriers, beast of burden, aircraft, Customs boundary post, airports prescribed as tax checkpoints, the loading, discharge, as the case may be, or other similar words or expressions applicable to such land or air traffic.

**Section 122**<sup>126</sup> The Minister of Finance shall be obliged to take charge for the execution of this Act and shall be empowered to issue Ministerial Regulations prescribing public holidays and official working hours for the Customs, prescribing fees, charges, license fees, costs of printed forms, travelling expenses and other affairs, thus, for the execution of this Act.

Such Ministerial Regulations shall come into force as from their publication in the Government Gazette.

Announced on this 30<sup>th</sup> day of July B.E.2469, being the 2<sup>nd</sup> Year of the Present Reign

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<sup>126</sup> Section 122 as amended by the Customs Act (No.10) B.E.2483

ATTACHMENT SHEET 1

Section 38 Report

Double-sided

Vessel Registration No.

Port:

No.

Original

Steamship

Sailing Boat

Vessel Name	Tonnage	Nationality	Numbers of Crew		Name of the Master of Vessel	Name of Port or Port of Departure
			European	Asian		

Firearms: Remaining Ship Apparatus  
 Quantity:..... Opium: Quantity:.....Tamlueng  
 .....  
 .....  
 .....  
 Ammunition: Quantity:..... Narcotics: Quantity:.....Grams  
 .....  
 .....  
 .....

Alcohol	European Alcohol	Asian Alcohol	Wine	Beer

Numbers of Passengers:.....

Docking Station:.....

Name of the Agent:.....

I hereby certify that the above particulars are correct and complete report for ships and the list of goods for ships\* appended hereto and signed by me and that I have neither opened the hold of vessel nor handed over any goods out of the vessel since the vessel has departed....., which is the last place of loading of goods, except for.....

Signed and Given as of.....

In the presence of.....

Crew

The Master of Vessel

\*Note: List of goods for the vessel which shall be submitted in 2 (two) identical copies and shall be given with the following particulars:

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Place of Loading of Goods in the Chronological Order	Marks	Numbers of Packages	Type of Goods	Particulars of goods to be loaded onto other ports in the Kingdom	Particulars of goods to be transshipped and exported	Note:

Office of Justice Affairs

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IMPORT DECLARATION FORM<sup>127</sup>

Port:.....	Import Declaration Form		Double-sided Original	Declaration Form No. .... Date:.....	For Customs Officer only						
					Security Deposit		Price		Tax		
					Baht	Satang	Baht	Satang	Baht	Satang	
Name of Ship Importing Goods	Date of Ship Arrival	From	Name of Importer of Goods								

I hereby execute a declaration form for import of goods and hereby certify that the submitted particulars hereof are true and complete

Inspection by Staff	Marks and No.	Numbers and Characteristics of Packages	Quantity	Weight	Type of Goods	Reference for Statistics and Forecast	City of Origin	City of Consignment	Price		Note
									Baht	Satang	

Signature of Importer of Goods or Agent

Date:.....

- (a) The quantity and price of each type of goods shall be separately specified not only for packages; whereas, brands of all goods shall be specified with details as per the List of Imported Goods;
- (b) Name of the City of Origin shall be specified only for goods imported from Singapore and Hong Kong;

<sup>127</sup> Import Declaration Form as amended by the Customs Act Amendments (No.2) B.E.2472

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ATTACHMENT SHEET 3

Double-sided  
Original

INSPECTION REQUEST FORM

(Section 42)

Port:.....

Checkpoint or Berth:.....

Name of Importer of Goods:.....

Name of Vessel	Date of Report	Report No.	Port or Port of Departure

Marks	Numbers of Packages	Type of Goods declared by the Importer

I,.....

{  
 Importer of Goods\*  
 Representative of  
 Importer of Goods\*  
 }

as above-mentioned, hereby make declaration that:

Please cross out unused words\*

{  
 I have not yet...\*  
 To the best of my knowledge, the importer of goods has not yet received the Price List of Goods, and the Bill of Lading contains detailed particulars or other notices of specifications, numbers, quantities or prices of such goods.  
 }

Date:.....

Importer of Goods or Representative

..... Staff

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ATTACHMENT SHEET 4  
(RATES OF FEES AND CHARGES)<sup>128</sup>

(Repealed)

Office of Justice Affairs

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<sup>128</sup> Attachment Sheet 4 (Rates of Fees and Charges) as repealed by the Customs Act Amendments (No.10) B.E.2483

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ATTACHMENT SHEET 5

Port:.....	Export Declaration Form for Goods other than Rice		Double-sided Original	For Customs Officer only		
					Baht	Satang
Name of Vessel for Export of Goods:	Date of Departure of Vessel	Destination	Name of Exporter of Goods:			

I hereby execute this Export Declaration Form and  
I hereby certify that the particulars submitted herewith are true and complete.

Marks and No.	Numbers and Types of Packages	Quantity	Weight	Type of Goods	City of Destination of Goods	Price		Note:
						Baht	Satang	

Date:.....

Signature of Exporter of Goods or Representative  
Quantity and price of each type of goods shall be  
separately specified not only for packages.

Note: Brands of all goods shall be specified with details as per the List of Export Goods;

\*This Attachment Sheet shall be made in 2 (two) identical copies.

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Port:.....	Export Declaration Form* for Rice		Double-sided Original	For Customs Officer only	
	Name of Vessel for Export of Goods:	Date of Departure of Vessel		Destination	Name of Exporter of Goods:

I hereby execute this Export Declaration Form and  
I hereby certify that the particulars submitted herewith are true and complete.

Marks and No.	Numbers of Bags	Quantity	Cartload	Type of Goods	City of Destination of Goods	Price		Note:
						Baht	Satang	

Date:.....

Signature of Exporter of Goods or Representative  
Quantity and price of each type of goods shall be  
separately specified not only for bags.

Note: Brands of all goods shall be specified with details as per the List of Export Goods;

\*This Attachment Sheet shall be made in 2 (two) identical copies.

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ATTACHMENT SHEET 6

(Section 49 and Section 50)

Port:.....

Name of Vessel	Tonnage	Nationality	Date of Departure of Vessel

I,....., the master of vessel of which name is specified above, hereby declare that the above-mentioned vessel shall depart to..... and shall stop by at Port.....

\*Please cross out unused words      Having goods subject to tax payment\* and not subject to tax payment\* and goods that are declared below.

Bonded goods, transhipped goods, goods for tax refund and restricted goods, i.e.,		
Port of Destination	Marks and Package No.	Numbers and Type of Goods

I hereby certify that the list of goods in the above-mentioned vessel shall be the genuine list, and that the above-mentioned vessel has been given with an inward clearance certificate and has fully complied with the laws.

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All taxes, charges and fees have already been paid; therefore, I have requested for port clearance for the voyage of the above-mentioned vessel.

I hereby certify that.....is my representative; and within 6 days as from the date when this vessel has been given with a clearance certificate, I shall submit or assign my representative to submit a true and correct list of goods loaded onto the above-mentioned vessel.

Signed and certified by:.....

Master of Vessel

Date:.....

.....

Customs Officer

.....

Representative of the Master of Vessel

Office of Justice Affairs

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ATTACHMENT SHEET 7

(Section 49)

OUTWARD CLEARANCE CERTIFICATE

Port:.....

I have issued a clearance certificate to.....  
for voyage from this port to.....  
and stopping by at.....

Having goods subject to tax payment and not subject to tax payment, as declared bellows:

Bonded goods, transhipped goods, goods for tax refund and restricted goods, i.e.,		
Port of Destination	Marks and Package No.	Numbers and Type of Goods

This vessel has transported coastal goods to.....;  
and a clearance certificate should be reasonably produced to the port personnel.

(Seal)

.....  
Port Clearance Officer

Date:.....

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ATTACHMENT SHEET 8

(Section 51)

Declaration Statement Submitted Together with the List of Goods for the Vessel

Port:.....

Name of Vessel	Date of Port Clearance	Date of Departure of Vessel	Destination

I,.....

} \*Representative of the  
Master of Vessel

} \*Master of Vessel

\*Please cross out  
unused words

as above-mentioned, hereby make declaration that the list of goods for the vessel,  
which has been made in 2 (two) copies, has identical statements as attached hereto and signed by me,  
is the true and correct list of goods loaded onto the above-mentioned vessel.

Date:.....

.....  
Master of Vessel or  
Representative

.....  
Staff

Note: The list of goods for the vessel shall have the particulars, as follows:

Marks and No.	Numbers of Packages	Type of Goods	Destination of Goods	Name of Exporter of Goods
---------------	---------------------	---------------	----------------------	---------------------------

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ATTACHMENT SHEET 9

(Section 58)

Double-sided  
Original

Port:.....

<b>Transshipment Declaration Form</b>				Bond No. .....
				Deposit No. .....
Name of Vessel Importing Goods	Date of Arrival	Port of Departure	Representative	Report No.
				Initials of Staff
Inspection by Staff	Marks and No.	Numbers of Packages	Type of Goods	Note

I,.....

} Master of Vessel  
or as above-mentioned  
Representative

Hereby certify that the particulars submitted above are the true and complete particulars.

I hereby submit the particulars of goods for transshipment onto.....(Name of Vessel).....  
to.....(Destination)..... Moreover, I certify that I will provide guarantee by  
making bonds or otherwise for transport of such goods onto such vessel. In case, such vessel has not  
transported such goods, then, such guarantee shall be confiscated.

.....  
Master of Vessel or  
Representative

Transshipment Permitted:

.....  
Staff

Date:.....

The above-named goods have been satisfactorily inspected and transhipped.

.....  
Inspector

Date:.....

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Export Declaration Form for Coastal Transport of Goods by Vessel				Double-sided Original		For Customs Officer only			
						Baht		Satang	
Port:.....									
Vessel	Date of Departure	Overseas Port of Destination		Name of Carrier					
For Inspection Officer only	Marks and No.	Numbers and Type of Packages	Quantity	Weight	Type of Goods	Port of Unloading of Goods	Price		Note:
							Baht	Satang	

I have prepared the Export Declaration Form for transport of goods as above-notified and I have given a deposit as guarantee of tax payment for export of goods; and I hereby certify that within two months as from the date of departure of the vessel, I will produce a certificate issued by the competent official for unloading of the goods in the Kingdom; otherwise, I consent to the confiscation of deposit given by me.

Date:..... Carrier:.....

Note: In case, the goods have been unloaded at several ports, a separate declaration form shall be prepared for each port.

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Port:.....

Double-sided Original Attachment Sheet 10 (A) Note: The Applicant for Certificate shall fill out the detailed  
 (Copy hereof shall be kept at the Port of Issuing) Certificate of Unloading of Goods within the time limit so that the Customs Officer shall inspect the goods prior to the release of goods from custody of the authorities.  
 (Coastal Transport of Export Goods by Vessel)

I hereby certify that the Vessel has transported the following goods at this port: Port of Departure Date of Arrival: And

Marks and No.	Numbers and Type of Packages	Quantity	Weight	Goods	Port of Departure of Goods	Price		Note:
						Baht	Satang	

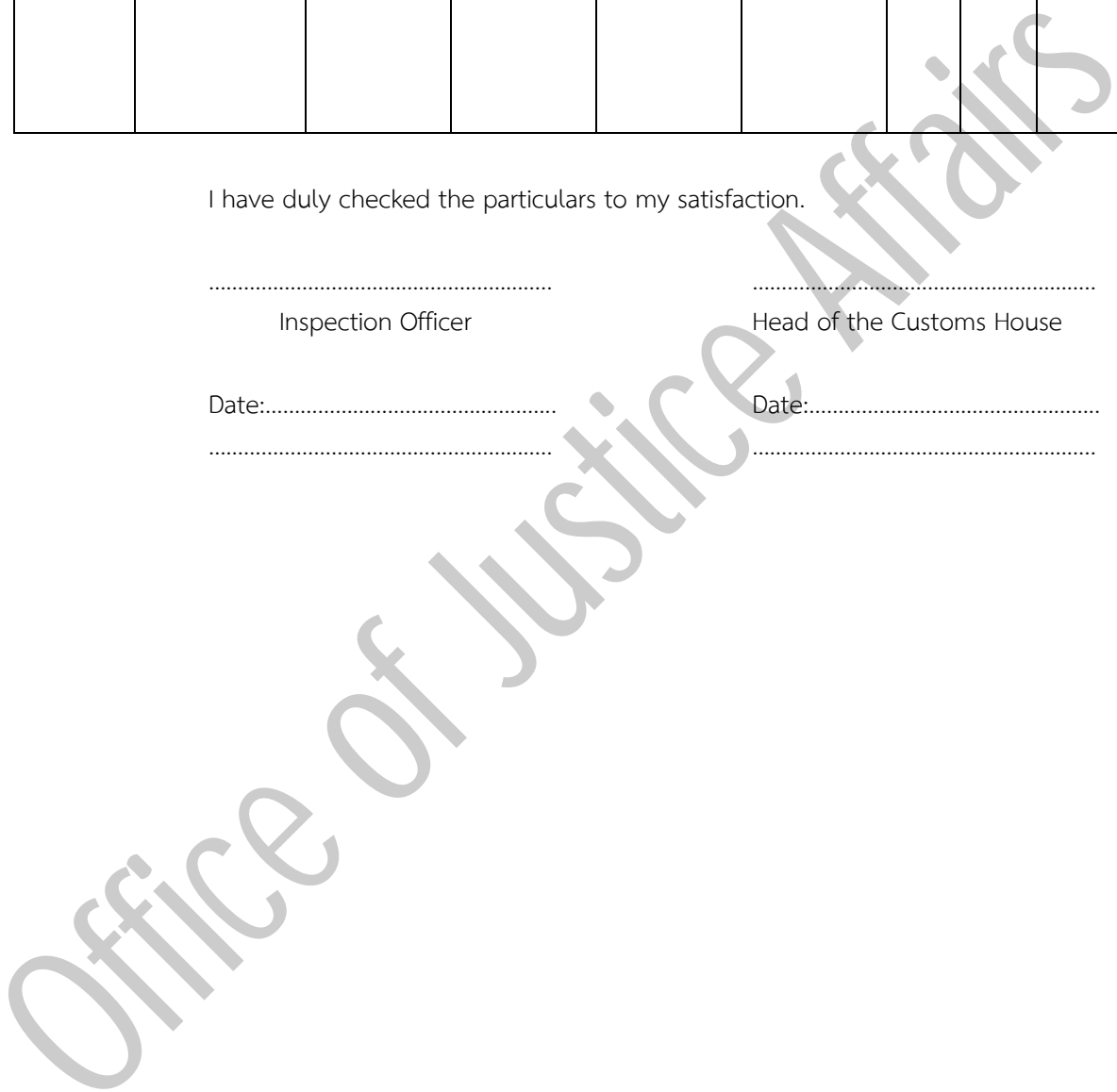
I have duly checked the particulars to my satisfaction.

.....  
 Inspection Officer

.....  
 Head of the Customs House

Date:.....  
 .....

Date:.....  
 .....



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ATTACHMENT SHEET 11

(Section 68)

CARGO RELEASE ORDER

Double-sided

Original

Port:.....

Name of Vessel	Tonnage	Nationality	Date of Departure of Vessel

I,....., the master of vessel of which name is specified above, hereby declare that the vessel shall depart to....., and shall be loaded with the goods\*....., and the restricted goods or shall be imposed with excise tax payment, as declared below:

Port of Destination	Marks and Package No.	Numbers and Type of Goods

I hereby certify that I will submit this Cargo Release Order to the competent official at the port where the goods shall be loaded prior to the tonnage opening.

Date:.....

.....  
Master of Vessel

.....  
(Customs Officer)

\*In case, there are several types of goods, the words "a variety of goods" shall be added.

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ATTACHMENT SHEET 12

(Section 69)

NOTICE ON GENERAL CARGO RELEASE ORDER  
(IMPORT)

Port:.....

I hereby notify that.....(Name of the Vessel).....  
.....; tonnage:....., which has been trading along the coasts, was  
issued with the general cargo release order at the Port.....on  
.....(Date/Month/Year).....from.....; whereas, the goods  
will be unloaded at the Port/Berth:.....

.....  
Master of Vessel or  
Representative

Date:.....



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NOTICE ON GENERAL CARGO RELEASE ORDER  
(EXPORT)

Port:.....

I hereby notify that.....(Name of the Vessel).....  
.....; tonnage:....., which has been trading along the coasts, was  
issued with the general cargo release order at the Port.....ON  
.....(Date/Month/Year).....; whereas, the goods will be loaded at the Port/Berth:.....  
to.....; and the vessel shall depart on.....(Date/Month/Year).....

.....  
Master of Vessel or  
Representative

Date:.....

Office of Justice Affairs

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ATTACHMENT SHEET 13

(Section 80)

External Moorings

DETAILED INVENTORY OF GOODS LOADED

Port:.....

Name of Vessel	Tonnage	Nationality	Port of Departure	Date of Arrival

Notes of Staff	Marks and Package No.	Numbers of Packages	Goods

I hereby certify that the goods declared above have been loaded today onto:

Lighter  
Chalom Boat  
Barge

} .....for unloading of goods at Port/Berth.....

.....  
Master of Vessel

Certified Correctness  
.....  
Staff

Date:.....

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The Customs Act Amendments (No.1) B.E.2471<sup>129</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

The Customs Act Amendments (No.2) B.E.2472<sup>130</sup>

The Customs Act Amendments (No.3) B.E.2474<sup>131</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

The Customs Act Amendments (No.4) B.E.2475<sup>132</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

\*Act on Comparison of Ministerial Positions B.E.2475<sup>133</sup>

**Section 3** In Acts and any other laws promulgated for the time being, the words “Minister of State” shall be read as “Minister”; and words referring to “Minister of State” in any ministry shall mean the Minister of such ministry; and words “Regulations of the Minister of State” shall be read as “Ministerial Regulations”.

The Customs Act (No.6) B.E.2479<sup>134</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Section 4** The Minister of Finance shall take charge under this Act.

The Customs Act (No.7) B.E.2480<sup>135</sup>

**Section 2** This Act shall come into force when a period of ninety days following the date of its publication in the Government Gazette has been elapsed.

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<sup>129</sup> The Government Gazette, Volume 45, Page 22 dated 15<sup>th</sup> April 1928

<sup>130</sup> The Government Gazette, Volume 46, Page 335 dated 9<sup>th</sup> February 1929

<sup>131</sup> The Government Gazette, Volume 48, Page 560 dated 4<sup>th</sup> February 1931

<sup>132</sup> The Government Gazette, Volume 49, Page 88 dated 28<sup>th</sup> April 1932

<sup>133</sup> The Government Gazette, Volume 49, Page 577 dated 25<sup>th</sup> December 1932

<sup>134</sup> The Government Gazette, Volume 54, Page 188 dated 26<sup>th</sup> April 1937

<sup>135</sup> The Government Gazette, Volume 55, Page 54 dated 25<sup>th</sup> April 1938

**Section 3** In this Act, unless otherwise prescribed:

“Approved Roads” means the roads prescribed by the Ministerial Regulations as roads to be used for transport of goods into or out of the Kingdom or from land borders to customs houses or from customs houses to land borders;

“Border Checkpoints” means checkpoints established by Ministerial Regulations on the approved roads for inspection of goods transported thereon;

“Customs Houses” means checkpoints established by Ministerial Regulations on the approved roads for collection of customs duty on goods transported thereon and for inspection of goods;

“Import or Export of Goods by Land” shall include the import or export of goods by rivers which are land boundaries or part of such boundaries but it shall not include the import or export of goods by post or by air;

“Land Boundaries” means the land boundaries between the Kingdom and foreign territories and it shall include any rivers which are boundaries of the Kingdom or part of such boundaries;

“Conveyance Controllers” or “Carriers”, when used in relation to trains, means train guards;

“Employees or Customs Officers”, in addition to employees as specified in Section 3 of the Customs Act (No.6) B.E.2479, it shall include any employees appointed by the Minister to act as customs officers.

**Section 4** Any goods imported or exported out of the Kingdom through any land boundaries or any part of such boundaries may be subject to the Royal Decree to give the whole or part of duties imposed under the Customs Tariff Act enforced at the time of import or export.

**Section 5** No person shall be allowed to transport goods or to attempt to transport goods through the land boundaries into or out of the Kingdom or from the land boundaries to the customs houses or from the customs houses to such boundaries on any roads other than the Approved Roads or at any time other than the time prescribed by the Director-General and published in the Government Gazette.

The transport of goods on the Approved Roads at the time other than those prescribed under the Preceding Paragraph may be made upon receiving a prior written permission from the Director-General or Representative; and it shall be in compliance with conditions specially prescribed by the Director-General.

No person shall be allowed to assist such prohibited transport or to keep or conceal or consent to the storage or concealment or to provide the storage or concealment of any goods with the knowledge that such goods have been transported in breach of such prohibitions.

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**Section 5 (bis)**<sup>136</sup> In case, an importer, an exporter or a transporter of goods has the necessity and has expressed the intention in advance to the Director-General or to the person designated by the Director-General that goods shall be transported through any boundary, by land or any section of such boundary, on roads other than the approved roads, the Director-General or the person designated by the Director-General may issue a written permission to transport goods on roads as requested and may prescribe any conditions for practice; and it shall be regarded that such approved roads shall be the specifically approved roads.

**Section 6** The Director-General shall be empowered to publish in the Government Gazette to prohibit an operator of any vessel or any type of vessel used for transport of goods along rivers which are land boundaries, to dock the vessel for loading or unloading of goods along such rivers at any place, except for those published therein.

**Section 7** The transporter of goods, which are not personal packages of passengers on such vehicle, when passing the land boundaries into the Kingdom, shall comply with the followings:

(1) Provide a list of all goods transported as per the form required by the Director-General, in two copies; and submit such list to the officer of the border checkpoint or of the customs house, and when the officer of the border checkpoint has signed one copy of such list of goods, it shall be regarded that such list is a license; and the transporter shall transport such goods through the border checkpoint to the customs house;

(2) Upon receiving permission through the border checkpoint from the officer of the border checkpoint, the transporter shall transport such goods to the customs house promptly on the approved roads; and such goods shall be transported by the same vehicle as those used for import thereof, unless otherwise permitted by the customs officer for transport by other methods; and it shall be prohibited to change the goods or packages thereof in any respect;

**Section 8** The transporter of goods, which are not personal packages of passengers on such vehicle, when passing the land boundaries out of the Kingdom, shall comply with the followings:

(1) Declare such goods to the customs officer for inspection at the customs house on the approved roads used for transport of such goods;

(2) When the customs officer has ordered to release goods and has issued a license or has certified any declaration form as may be necessary to the removal of such goods, then, such goods shall be transported from the customs house through the border checkpoint and across the boundaries promptly; but the transporter of goods shall produce the license or declaration form relating to such goods to the officer of the border checkpoint;

(3) The Director-General shall be empowered to publish in the Government Gazette to order the transporter of goods to provide a list of all goods transported; and when the Director-General has published the order, the transporter of goods shall provide such list as per the form required by the Director-General, in two copies, and shall submit such list to the officer of the customs house and of the border checkpoint;

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<sup>136</sup> Section 5 (bis) as added by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

**Section 9** The operator of vehicle or any vessel transporting or not transporting goods or the operator of the beast of burden and any person transporting goods by any methods, when travelling into or out of the Kingdom along the approved roads, shall stop at the border checkpoint located on such roads and shall allow the officer to inspect the vehicle or vessel and goods transported and to allow the officer to provide a list of such goods, as the officer may deem it expedient.

When the officer has demanded at any time or any place within the distance of fifty kilometers from the land boundaries, the person as above-mentioned shall stop and allow the officer to inspect the vehicle or the vessel and the transported goods, and shall also provide a list of such goods and shall check any documents attached to such goods as per the provisions contained in this Act or in other Acts.

The person as above-mentioned shall answer questions of the officer relating to the travelling or the transported goods according to the truth in all respects.

**Section 10**<sup>137</sup> Whoever has breached the provisions contained in Section 5 or Section 5 (*bis*) shall be guilty and punished as provided in Section 27 of the Customs Act B.E.2469 and all goods in connection with the commission of such offence shall be totally confiscated regardless of whoever shall be punished.

**Section 11** Whoever has breached the provisions contained in Section 7 or Section 8 shall be guilty and fined for not exceeding one hundred thousand Baht per occasion, and all goods in connection with the commission of such offence shall be seized until such person has duly complied with the said provisions or until such person has given the reason to the satisfaction of the Director-General or representative.

[Rates of penalties as amended by Section 6 of the Customs Act (No.19) B.E.2548]

**Section 12** Whoever has failed to comply with announcements of the Director-General as issued in accordance with Section 6 or has breached the provisions contained in Section 9 or has failed to comply with conditions prescribed in Ministerial Regulations issued in accordance with Section 13 shall be guilty and fined for not exceeding fifty thousand Baht.

[Rates of penalties as amended by Section 6 of the Customs Act (No.19) B.E.2548]

**Section 13** The Minister shall be empowered to issue Ministerial Regulations regarding exemptions of any types of persons, goods, vehicles or vessels from provisions of this Act, including the whole or part of provisions of the related laws governing customs and to prescribe conditions in such Ministerial Regulations.

**Section 14** The Minister of Finance shall take charge under this Act and shall be empowered to issue Ministerial Regulations for the execution of this Act.

Ministerial Regulations shall come into force upon their publication in the Government Gazette.

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<sup>137</sup> Section 10 as amended by the Customs Act (No.19) B.E.2548

The Customs Act (No.8) B.E.2480<sup>138</sup>

**Section 2** This Act shall come into force when a period of six months following the date of its publication in the Government Gazette has been elapsed.

**Section 3(1)** To the extent concerning the aviation, the following words used in the Customs Act B.E.2469 and the Amendments Act shall have the following meanings, unless otherwise defined:

“Ships” or “Vessels” shall include aircrafts;

“Ports” shall include customs airports;

“Master of Vessel” shall include operators;

“Vessel Checkpoints” shall include aircraft inspection stations;

“Port of Discharge” shall include the place for loading or unloading of goods from aircrafts;

“Thai Waters” shall include the territory of the Kingdom of Thailand and air spaces above the Kingdom of Thailand;

(2) The words “Aircrafts”, “Airports”, “Operators” and “Personnel” shall have their meanings as provided in the law governing aviation, unless otherwise defined;

“Customs Airports” means airports as prescribed by the Minister under this Act as airports for import or export of any or all types of goods by air;

**Section 5** Regarding the entry into or departure from the Kingdom, aircrafts shall be prohibited to be landing or taking off from any place other than the customs airport.

However, in the event that an aircraft needs to be landing before arriving or after taking off from the customs airport due to force majeure, after having complied with the methods prescribed in Section 6, it shall be regarded that such aircraft was landing or taking off from the customs airport as per the intended provisions in the preceding paragraph.

**Section 6** In case, an aircraft which has travelled into or out of the Kingdom needs to be landing at any place other than the customs airport due to force majeure, the operator shall promptly report the same to the customs officer or to the administrative official or to the police officer; and upon receiving the request, the operator shall produce a log book of such aircraft to the said officer; and the operator shall be prohibited to allow any goods to be unloaded from such aircraft without receiving consent from the customs officer; and passengers or personnel of such aircraft shall be prohibited to leave such place unless receiving consent from the customs officer or the administrative official or the police officer.

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<sup>138</sup> The Government Gazette, Volume 55, Page 63 dated 25<sup>th</sup> April 1938



If the landing place is an airport, the operator shall promptly report the same to the airport owner or personnel that such aircraft was landing and was from any place; and the airport owner or personnel shall promptly report the same to the customs officer that such aircraft was landing, and shall not allow the unloading of any goods from such aircraft or shall not allow passengers or personnel of such aircraft leave the airport unless receiving approval from the customs officer.

**Section 7** No person in an aircraft travelling into the Kingdom shall be allowed to destroy or change any marks affixed to any part of an aircraft or to any goods in such aircraft by the customs officer at the airport where such person has departed before entering the Kingdom.

**Section 8** When a certificate of aircraft release has been issued under Section 16 of this Act, no person who has not received consent from the customs officer shall be allowed to transport any goods loaded in such aircraft for export out of the Kingdom or to unload such goods from the aircraft.

**Section 9** In Section 15 of the Customs Act B.E.2469, the words “may inspect any books, records or documents relating to the goods” shall include the inspection or endorsement of any and all documents relating to the aircraft or the goods loaded or to be loaded on such aircraft.

**Section 10** In Section 21 of the Customs Act B.E.2469, the provisions of assignment of the customs officer for such vessel shall not apply to an aircraft.

**Section 11** The provisions contained in Section 22, Section 28, Section 38, Section 44, Section 49, Section 50, Section 53, Section 54, Section 57 and Section 64 through Section 86 of the Customs Act B.E.2469 and the amended provisions thereof shall not apply to the aviation.

**Section 12** In Section 31 of the Customs Act B.E.2469, the words “In the sea or in rivers and canals” shall include any place in the Kingdom where an aircraft has been landing.

**Section 13** For the execution of provisions contained in Section 32 of the Customs Act B.E.2469, it is prohibited to forfeit any type of aircrafts.

**Section 14** The provisions contained in Section 33 of the Customs Act B.E.2469, shall apply to all types of aircrafts.

**Section 15** Operators of all aircrafts transporting goods from outside the Kingdom shall provide correct reports to be submitted to the competent official as per the form prescribed by the Director-General within twenty-four hours upon their arrival at the customs airport.

Upon submission of this report, the operator shall submit a log book, and a list of all transported goods, which shall be signed by the customs officer at the airport where the goods were transported before entering the Kingdom; and this report shall be prepared and submitted prior to the tonnage opening of an aircraft, unless receiving special permission; and if any aircraft has arrived at the customs airport and has been loaded with foreign goods intended for export or to be loaded thereon at other places within the Kingdom, the operator shall declare such goods in the report. In case, there is a breach of provisions contained in this Section in any respect, the operator shall be guilty and fined for not exceeding one hundred thousand Baht; and all goods which have not duly been submitted with a report shall be detained until they shall be duly reported or until they shall be explained with the cause of such deficiency to the satisfaction of the Director-General.

When any aircraft has not been loaded with goods, a report under this Section shall not be prepared, but a log book shall be submitted for inspection and endorsement by the customs officer.

[Rates of penalties as amended by Section 7 of the Customs Act (No.19) B.E.2548]

**Section 16** Before releasing any aircraft transporting or not transporting goods out of the Kingdom, the operator or any person who has been authorized in writing by the operator (in case, the operator is absent due to the unavoidable necessity) shall report to the competent official at the customs house and shall answer any questions of the competent official relating to the aircraft, the transported goods and the voyage and shall submit a log book to the officer for inspection and shall also submit a notification of travelling overseas to such officer as per the form prescribed by the Director-General. When the officer has signed such notification, it shall be regarded that such notification is a certificate of aircraft release for travelling overseas.

In case, such aircraft has transported any goods, the operator shall submit a list of goods and shall provide statements of declaration of all transported goods as per the form prescribed by the Director-General; whereas, the aircraft release fees shall be collected at the rates prescribed by the Minister in Ministerial Regulations.

If any aircraft has departed from the customs airport in the Kingdom to a foreign country without any certificate of aircraft release or failing to comply with the provisions contained in Section 17 of this Act, the operator or the operator's representative (in case, the operator is absent) shall be guilty and fined for not exceeding one hundred thousand Baht.

The Director-General shall be empowered to cancel the collection of aircraft release fees under this Section.

[The words "as prescribed by the Minister in Ministerial Regulations" are amended by Section 4 of the Customs Act (No.10) B.E.2483]

[Rates of penalties as amended by Section 7 of the Customs Act (No.19) B.E.2548]

**Section 17** In case, any aircraft, which has been issued with a certificate of aircraft release, has departed a customs airport to any other customs airports in the Kingdom, the operator shall submit a log book to the airport officer for inspection and shall submit another copy of notification of travelling overseas to such officer; and in case, such goods are transported in an aircraft,

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the operator shall submit a list of goods and shall also declare another list of transported goods and shall produce a certificate of aircraft release issued by the officer at the first customs airport where the aircraft departed and shall repeat the procedures at every customs airport until a final certificate of aircraft release out of the Kingdom shall be given, and at each time of doing so, an additional certificate of aircraft release shall be attached to the certificate of aircraft release issued at the first customs airport where the aircraft departed; and the fees for all additional certificates of aircraft release shall be collected at the rate prescribed by the Minister in the Ministerial Regulations.

The Director-General shall be empowered to cancel the collection of aircraft release fees under this Section.

[The words “as prescribed by the Minister in Ministerial Regulations” are amended by Section 4 of the Customs Act (No.10) B.E.2483]

**Section 18** The Director-General shall be empowered to reduce or cancel the collection of fees and charges under Section 110 and Section 111 of the Customs Act B.E. 2469 against aircrafts.

**Section 19** For convenience and timeliness in trading, the Director-General shall be empowered to amend the particulars of Attachment Sheets 1, 3, 5-13 prescribed in the Customs Act B.E.2469 and Attachment Sheet 2 prescribed in the Customs Act Amendments (No.2) B.E.2472 and to prescribe new printed forms for the execution of the law governing customs.

**Section 21** For convenience to the cross-border transport in special circumstances, the Minister shall issue a written order only in the case that any aircraft or person has been exempted from the provisions of this Act, as well as the whole or part of the related provisions of the law governing customs and shall prescribe conditions in such order.

**Section 22** Whoever has violated or failed to comply with the provisions contained in Section 5, Section 6, Section 7 or Section 8 and such offence has not been otherwise provided with punishments in the Customs Act B.E.2469, such person shall be fined for not exceeding fifty thousand Baht.

[Rates of penalties as amended by Section 7 of the Customs Act (No.19) B.E.2548]

**Section 23** The Minister of Finance shall be obliged to take charge for the execution of this Act and shall be empowered to issue Ministerial Regulations for actions in accordance with the provisions of this Act.

Ministerial Regulations shall come into force upon their publication in the Government Gazette.

Constitution Amendments Concerning the Name of the Country B.E.2482<sup>139</sup>

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<sup>139</sup> The Government Gazette, Volume 56, Page 890 dated 6<sup>th</sup> October 1939

**Section 3** The name of this country shall be called “Thailand” and in the provisions of the Constitution or any other laws in which the words “Siam” have been used shall be superseded by “Thai”.

The Customs Act (No.9) B.E.2482<sup>140</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Section 10**<sup>141</sup> When any goods are imported or exported, regardless of payment of customs duty, the importer or the exporter of such goods shall show the following particulars in the declaration form, i.e., type of goods, quality, quantity, weight, customs price and other particulars as required by the Director-General, and shall sign the declaration form or use any other methods as prescribed by the Director-General to certify that the statements as shown in such declaration form are true in all respects.

If the customs price may not be known, the importer or the exporter of goods shall show the cost of the same type of goods which may be delivered at the place of import or export of goods, as the case may be; provided that the cost of imported goods shall not be inclusive of duty.

**Section 11** Before any goods shall be unloaded from any vessel, an importer of goods shall submit a declaration form to the competent official as per the form, and shall prepare the number of copies thereof as required by the Director-General; and in case, any duty shall be paid, the collectible amount of duty shall be paid against such goods, or in case, the competent official shall order such importer of goods to give security deposit for such duty payment.

The Director-General shall allow an importer of goods to unload any goods from any vessel when an inspection request form has been given as per the provisions contained in this Act, or when an application of the master of vessel or representative of import vessel has been given; and such importer of goods shall comply with the conditions as may be reasonably prescribed.

However, personal packages of passengers shall not be specified in a declaration form and may be inspected, unloaded and delivered as per the regulations prescribed by the Director-General.

**Section 12** If an importer of any goods is unable to prepare a declaration form for such goods because the complete particulars thereof are unknown, such importer of goods may submit an inspection request form as per the form required by the Director-General.

When certified by the competent official, an inspection request form may be used as permission for an importer of goods to inspect such goods; and the importer of goods shall inspect such goods in front of the competent official within thirty days as from the date when the inspection request form has been certified, and shall promptly prepare and submit an inspection request form.

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<sup>140</sup> The Government Gazette, Volume 56, Page 1168 dated 13<sup>th</sup> October 1939

<sup>141</sup> Section 10 as amended by the Customs Act (No.17) B.E.2543

In case, an importer of goods has failed to submit a declaration form for such goods and failed to pay the collectible amount of duty for such goods; and in case, such importer of goods shall be obliged to pay such amount, or such importer of goods has failed to give a security deposit for such duty payment when the competent official has ordered such importer of goods to do so, within thirty days as from the date of certification of an inspection request form, then, the Director-General shall be empowered to order for sale by auction of such goods for payment of duty, expenses and all other charges; and the remaining amount thereof shall be paid to such importer of goods.

**Section 13**<sup>142</sup> (Repealed)

**Section 14** Regarding any goods imported into the Kingdom, the Minister may issue Ministerial Regulations prescribing that prior to the release of goods from custody by the customs officer, such importer of goods shall affix duty stamps on such goods or packages as per the methods prescribed in Ministerial Regulations.

**Section 15** In case, an agent has been adjudged with payment of fines due to the commission of offence of execution or submission of false or incomplete statements of declaration, entries or documents, or misstatement of any particulars or offence of evasion or attempted evasion of customs duty in any respect, the agent shall assume civil liability for payment of duty as per the collectible amount thereof, and for payment of fines, regardless of the agent's ability to pay such fines or the agent's passing over the imprisonment in lieu of payment of fines.

**Section 16** Actions as provided in Section 27 and Section 99 of the Customs Act B.E.2469 shall be regarded as offences, irrespective of intention or negligence of persons who have taken such actions.

**Section 17** Any goods in connection with offences under Section 27 of the Customs Act B.E.2469, together with Section 16 of the Customs Act (No.9) B.E.2482, shall be totally confiscated regardless of whoever shall be punished.

**Section 18**<sup>143</sup> (Repealed)

**Section 19**<sup>144</sup> Any goods which have been proved to the satisfaction of the Director-General or of the person designated by the Director-General as the same goods as those imported into the Kingdom and already paid with duty, if re-exported to a foreign country or re-exported as consumables on seagoing vessels, then, import duty shall be refunded to importers of goods in the proportion of nine-tenth thereof, or portions exceeding one thousand Baht of the amount collected, calculated as per each export declaration form, whichever is higher, under the conditions, as follows:

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<sup>142</sup> Section 13 as repealed by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>143</sup> Section 18 as repealed by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>144</sup> Section 19 as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

(a) During the period when such goods are within the Kingdom, such goods have not been used in any respect, except for the purpose of re-export of such goods, and the form and characteristics of such goods have not been changed;

(b) Such goods have been re-exported through a port or a place for export of goods requested for import duty refund;

(c) Such goods have been re-exported within one year as from the date of import thereof; and

(d) An application for import duty refund shall be submitted within six months as from the date of re-export of such goods;

The Director-General shall be empowered to issue regulations governing the proof of goods, re-export of goods, preparation and submission of documents, calculation of refundable duty and other methods relating to the application for import duty refund.

**Section 19 (bis)**<sup>145</sup> For goods exported to a foreign country or re-exported as consumables on seagoing vessels, if proven to the satisfaction of the Director-General or of the person designated by the Director-General that such goods have been manufactured, mixed, assembled or packed with goods imported into the Kingdom, the import duty for such goods which has been collected shall be refunded to importers of goods, as per the criteria and conditions, as follows:

(a) Such imported goods shall not be those specified in Ministerial Regulations that import duty shall not be refunded;

(b) The quantity of imported goods used in the manufacturing, mixing, assembling or packing as the exported goods, shall be as per the criteria approved, announced or prescribed by the Director-General;

(c) Such goods have been exported through a port or a place for export of goods requested for import duty refund;

(d)<sup>146</sup> Such goods have been exported within one year as from the date of import of such goods which have been used for manufacturing, mixing, assembling, or packing of the exported goods, into the Kingdom, except in case of force majeure which may prevent the export of such goods within such prescribed period of time, the Director-General may extend such period for not exceeding six months; and

(e) An application for import duty refund shall be submitted within six months as from the date of export of such goods; provided that the Director-General may extend such period as considered appropriate;

The Director-General shall be empowered to issue regulations governing the proof of goods, export of goods, preparation and submission of documents, calculation of refundable duty and other methods relating to the application for import duty refund.

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<sup>145</sup> Section 19 (bis) as amended by the Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972

<sup>146</sup> Section 19 (bis) (d) as amended by the Customs Act (No.18) B.E.2543

**Section 19 (*ter*)**<sup>147</sup> When an importer of goods has declared the intention that such imported goods shall only be used for manufacturing, mixing, assembling, or packing of goods for export to a foreign country or shall be used as consumables on seagoing vessels, the Director-General or the person designated by the Director-General shall allow the receipt of guarantee of the Ministry of Finance or banks or other securities in lieu of the required payment of import duty and may prescribe conditions as considered appropriate. Upon export of goods to be refunded with import duty under Section 19 (*bis*), the security shall be returned as though it is the refund of import duty.

**Section 19 (*quattuor*)**<sup>148</sup> For goods imported into the Kingdom for use in the manufacturing, mixing, assembling or packing under Section 19 (*bis*), in case, such goods have been transferred into the bonded warehouses or distributed to those who are entitled to receive exemption of duty under the law governing customs tariff or other laws, it shall be regarded that such goods have been exported under Section 19 (*bis*) at the time of transfer or distribution of such goods; provided that it shall be in compliance with the regulations as prescribed by the Director-General.

The receipt of goods which have been transferred or distributed under Paragraph 1 shall be regarded as import into the Kingdom or successful import at the time of transfer or distribution of such goods; provided that it shall be in compliance with the regulations as prescribed by the Director-General.

**Section 20**<sup>149</sup> The Minister of Finance shall take charge under this Act and shall be empowered to issue Ministerial Regulations for the execution of this Act.

Ministerial Regulations shall come into force upon their publication in the Government Gazette.

The Customs Act (No.10) B.E.2483<sup>150</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Section 4** Words in all Sections as appeared in the List appended to this Act shall be corrected to “as prescribed by the Minister in Ministerial Regulations”

**Section 8** The Minister of Finance shall take charge under this Act.

The Customs Act (No.11) B.E.2490<sup>151</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Section 4** The Minister of Finance shall take charge under this Act.

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<sup>147</sup> Section 19 (*ter*) as amended by the Customs Act (No.18) B.E.2543

<sup>148</sup> Section 19 (*quattuor*) as added by the Customs Act (No.18) B.E.2543

<sup>149</sup> Section 20 as amended by the Customs Act (No.19) B.E.2548

<sup>150</sup> The Government Gazette, Volume 57, Page 747 dated 29<sup>th</sup> November 1940

<sup>151</sup> The Government Gazette, Volume 64, Section 2, Page 10 dated 7<sup>th</sup> January 1947

The Customs Act (No.12) B.E.2497<sup>152</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Section 10** In case, it appears that any person has possessed any prohibited goods or any goods which shall be eliminated or any goods of which customs duty has been evaded, the Director-General, the customs officer specially appointed by the Director-General, administrative official or police officers shall be empowered to record the matters of facts eye-witnessed. If submitted to the Court for case proceedings, this record shall be presumably true as per the matters of facts entered therein; and such person has illegally imported the goods or has imported the goods by means of evasion of customs duty, as the case may be, unless otherwise proven.

Provisions contained in the preceding paragraph shall apply to the commission of offences against the law governing the control of export and import of goods and against the law governing the import of foreign currencies into the Kingdom.

**Section 11** Goods seized prior to the date when this Act shall come into force and when a period of thirty days of seizure as from the date when this Act shall come into force has been elapsed, in case, the owner or the occupier of such goods has failed to submit an application to claim them back, it shall be regarded that such goods have no owner, and the ownership of such goods shall be vested in the State.

**Section 12** When it is deemed expedient to prescribe any locality as the customs control zone, such locality shall be prescribed and announced in the Royal Decree as the customs control zone.

Within the customs control zone:

All buildings or other real properties shall always be subject to the power of search of the customs officer in the daytime or in the nighttime without a warrant of search; however, at each time of exercising of such power, the customs officer shall indicate a reasonable cause to exercise such power and shall also produce a customs officer identification card.

All vehicles entering or exiting or situated in or through such zone shall be similarly subject to the power of search of the customs officer.

All passers-by within such zone shall be similarly subject to the power of search of the customs officer; however, in case, there is a reasonable cause to suspect that such persons have committed offences against the law governing customs and being unable to give their reasons to the satisfaction of the customs officer, then, the customs officer shall be empowered to arrest such persons without warrants of arrest and to send such persons to the police officers for actions according to the laws.

Regarding the power of search of the customs officer relating to buildings or other real properties in the nighttime, such customs officer shall be specially appointed by the Director-General.

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<sup>152</sup> The Government Gazette, Volume 71, Section 15, Page 357 dated 2<sup>nd</sup> March 1954



**Section 13** Within the customs control zone, the Director-General shall be empowered to announce that traders, of any types of goods as per any characteristics and conditions as prescribed by the Director-General, shall provide a log book as per the form prescribed by the Director-General and shall, on a daily basis, enter the particulars upon receiving and distributing such types of goods in commercial operation in such log book; whereas, such announcement of the Director-General shall be published in the Government Gazette.

When a period of sixty days as from the date of announcement as per the provisions contained in the preceding paragraph, traders shall provide log books and shall, on a daily basis, enter particulars in such log books.

In case, according to the inspection, it is shown that there is a deficit or surplus quantity of goods which should be specified in such log books, when taking account of the number of goods that traders should have for normal use by traders and their family members, it shall be presumed that such deficit or surplus quantity of goods has been occupied by traders or illegally transferred, as the case may be, without payment of customs duty.

**Section 14** The Director-General shall be empowered to announce and specify special areas in the customs control zone, which shall be subject to the provisions of this Section, and to provide a site map of such areas appended to such announcement, which shall be published in the Government Gazette.

Within such special areas, goods which are available for trading of any traders or of others shall be presumed as goods without payment of customs duty, except it is declared to the satisfaction of the customs officer that customs duty has already been paid.

No person shall be allowed to transfer goods into, out of, or within such special areas, except that a license for transfer of goods has been issued by the customs officer; and such license for transfer of goods shall be produced upon request by the customs officer.

**Section 15** Whoever has violated the provisions contained in Section 13 Paragraph 1 or Paragraph 2 shall be guilty and fined for not exceeding fifty thousand Baht.

[Rates of penalties as amended by Section 8 of the Customs Act (No.19) B.E.2548]

**Section 16** Whoever has violated the provisions contained in Section 14 Paragraph 3 or Paragraph 2 shall be guilty and fined for not exceeding one hundred thousand Baht.

[Rates of penalties as amended by Section 8 of the Customs Act (No.19) B.E.2548]

**Section 17** The Minister of Finance shall take charge under this Act.

**Note:-** Reason for promulgation of this Act: As rates of penalties under the current Customs Act have been prescribed since 1926, therefore, such rates of penalties are considered too low and improper to the current situations; as a result, offenders are fearless and becoming persistent offenders, and it is expedient to increase the rates of penalties by ten times of the original ones; moreover, in case, offenders are not arrested, the exhibits in connection with the commission of offences against the Customs Act shall be seized and retained for completely six months until there is no petition to claim back such exhibits, then, the ownership of such exhibits shall be vested in the State.

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Such period of time for seizure and retention of exhibits is unnecessarily lengthy until such exhibits are deteriorated though the cases have no longer been the issues; as a result, the key informants and the arresting police officers shall have received the reward in delay, which shall be detrimental to the suppression of such offences; therefore, it is necessary to shorten such period of time; and the inquiry official shall be authorized to impose fines in cases of petty offences relating to customs duty evasion similar to powers of the Director-General of the Customs Department because, at present, it appears that there are a lot of cases of commission of offences against the Customs Act in the provinces, and some cases thereof occurred in the localities without customs houses; and the submission of all cases thereof to the Director-General of the Customs Department for imposition of fines has been delayed and complicated, therefore, it is expedient to authorize the inquiry official to impose fines in cases of petty offences relating to customs duty evasion similar to powers of the Director-General of the Customs Department; and for cases of which value of exhibits including customs duty exceeds 40,000 Baht, it is expedient to be subject to powers of a committee consisting of representative of the Customs Department, representative of the Ministry of Finance and representative of the Police Department to impose fines rather than being subject to the sole powers of the Director-General of the Customs Department for more careful consideration and benefits to the authorities. The payment of rewards shall be used as guarantee for the key informants and the arresting police officers and for encouragement in investigation and suppression of the commission of offences under the Customs Act; therefore, it is expedient to exactly prescribe the payment of rewards for arrest of offenders of customs duty evasion, false declaration and detection of customs duty deficits, in the Customs Act. Moreover, regarding the entry of actions against the alleged offenders in the offence of customs duty evasion for the time being, the complainants shall be obliged to adduce evidences which are often inadequate for punishment of the alleged offenders. If the Director-General of the Customs Department, the customs officers who are specially appointed by the Director-General, and the administrative officials or the police officers shall be authorized to record the matters of facts eye-witnessed regarding the commission of offences against the Customs Act to be proposed to the Court and it is presumed as true as per the matters of facts entered in such records, it would be beneficial to the case proceedings because the defendants shall be obliged to adduce evidences. Moreover, it is expedient to prescribe the customs control zone so that the customs officers shall be empowered to strictly search and prevent the customs duty evasion; provided that the competent officials have been inadequately authorized under the provisions of the current Customs Act regarding the search and prevention of customs duty evasion; and special customs control zones have been prescribed because, at present, some localities along the borders have been used for hoarding of goods under which customs duty has been evaded and there is no provisions of law relating to the suppression thereof; therefore, it is expedient to prescribe special customs control zones for total suppression of customs duty evasion, which shall be beneficial to the Government to collect more customs duty.

The Customs Act (No.13) B.E.2499<sup>153</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

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<sup>153</sup> The Government Gazette, Volume 74, Section 8, Page 258 dated 22<sup>nd</sup> January 1957

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**Note:-** Reason for promulgation of this Act: As, at present, domestic industry has been expanded and domestic industrial factories have been able to produce goods for export to foreign countries; however, the production of these goods may require the use of the whole or part of raw materials imported from foreign countries and the import duty shall be paid; therefore, for those raw materials which have not been used for domestic consumption, the importers should be refunded with import duty; however, according to the current Customs Act, the Customs Department is not empowered to do so; therefore, it is expedient to amend the law for refund of customs duty in such case, thus, for fairness and promotion of domestic industrial business operation which shall be beneficial to other sectors.

Moreover, it appeared that, at present, only smugglers of goods into the Kingdom who have evaded the customs duty or have breach the prohibitions or restrictions shall be punished according to the laws; but there were no punishments for those who have known that such goods have been imported by means of customs duty evasion and for those who have concealed, distributed, taken, purchased, received the pledge or otherwise accepted such goods; and in case, such persons have not been punished, it would not be effective in practice because when the smugglers of goods have imported the goods, but there were no purchasers, such smugglers of goods would not imported them and their intentions for import of goods were mostly for sale; and according to the matters of facts, there were regular purchasers of such goods; in case, there were no punishments according to the laws against such purchasers or supporters of smuggling of goods, the prevention and suppression of smuggling of goods would not be effective. In this regard, it is expedient to punish such persons; and it is believed to prevent and suppress the customs duty evasion, which shall increase the state revenues.

Announcement of the Revolutionary Party No.329 dated 13<sup>th</sup> December 1972<sup>154</sup>

Whereas, the Revolutionary Party has considered that the provisions of the Customs Act are improper to the current situations, therefore, it is expedient to amend and add some provisions thereof to be more appropriate and convenient for operation and promotion of the national economy, particularly the promotion of export goods.

The Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469<sup>155</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Since the structure of customs tariff has been improved by the Royal Ordinance of Customs Tariff (No.45) B.E.2528. For this purpose, it is deemed expedient to amend the Customs Act to establish a customs duty adjudication committee similar to the tax adjudication committee under the Code of Revenue for consideration and effective and fair collection of taxes; and whereas, it is the law in connection with the said Royal Ordinance of Customs Tariff (No.45) B.E.2528, which shall be considered urgently for maintaining the economic security; therefore, it is necessary to enact this Act.

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<sup>154</sup> The Government Gazette, Volume 89, Section 190, Special Edition, Page 142 dated 13<sup>th</sup> December 1972

<sup>155</sup> The Government Gazette, Volume 102, Section 41, Special Edition, Page 197 dated 4<sup>th</sup> April 1985

Announcement of the Office of the Prime Minister Governing the Approval of the Royal Ordinance B.E.2528 for Amendment of the Customs Act B.E.2469<sup>156</sup>

The Customs Act (No.14) B.E.2534<sup>157</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Whereas, at present, goods in the category of chemical products, toxicants or hazardous objects have been imported into the Kingdom and kept in the customs territory, which may be hazardous or cause damage to people, animals, plants, properties or the environment; therefore, it is expedient to prescribe methods of tax collection for hazardous goods, as well as specific conditions of handling, storage of goods and transfer of goods out of the customs territory so that those goods shall be rapidly transported out of the customs territory, which shall be proper to the storage facilities of such goods; moreover, it is expedient to prescribe measures to handle the remaining goods which are hazardous goods or wastes and vessels transporting such goods into the Kingdom more appropriately and effectively; therefore, it is necessary to enact this Act.

The Customs Act (No.15) B.E.2540<sup>158</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Whereas, it is expedient to prescribe the procedures relating to the inquiry of offences under the Customs Act occurred in the territorial seas; and since there is a royal proclamation prescribing the contiguous zones of the Kingdom of Thailand, it is expedient to amend the Customs Act B.E.2469 to clearly determine the exercise of customs powers in the contiguous zones; therefore, it is necessary to enact this Act.

The Customs Act (No.16) B.E.2542<sup>159</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Whereas, it is expedient to add some measures for more effective suppression of tax evasion under the Customs Act, and to amend the Customs Act B.E.2469 to prescribe offences for handling of any goods in the sea outside the port areas and to increase the Court's powers to confiscate vessels exceeding two hundred and fifty tonnage and any goods which are not owned by the offenders in some cases; therefore, it is necessary to enact this Act.

The Customs Act (No.17) B.E.2543<sup>160</sup>

**Section 2** This Act shall come into force as from 1<sup>st</sup> January B.E.2543 onwards.

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<sup>156</sup> The Government Gazette, Volume 102, Section 67, Special Edition, Page 14 dated 30<sup>th</sup> May 1985

<sup>157</sup> The Government Gazette, Volume 108, Section 240, Special Edition, Page 77 dated 29<sup>th</sup> December 1991

<sup>158</sup> The Government Gazette, Volume 114, Section 72A, Page 20 dated 16<sup>th</sup> November 1997

<sup>159</sup> The Government Gazette, Volume 116, Section 118A, Page 36 dated 25<sup>th</sup> November 1999

<sup>160</sup> The Government Gazette, Volume 117, Section 17A, Page 1 dated 8<sup>th</sup> March 2000

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**Note:-** Reason for promulgation of this Act: As Thailand has become a member of the World Trade Organization, therefore, it shall be obliged to apply the provisions of Section 7 of General Agreement on Customs Tariff and Trade 1994; and whereas, such Agreement has applied the customs price as the criteria for assessment of duty for imported goods, which is different from those in the Customs Act which has applied the actual market prices as the criteria for assessment of duty for imported goods, therefore, for compliance with Section 7 of the General Agreement on Customs Tariff and Trade 1994, it is necessary to cancel the use of the actual market prices as the criteria for assessment of duty for imported goods and to use the customs price instead; moreover, it is expedient to establish an appeals committee and processes of appeals consideration so that importers or exporters of goods who are not satisfied with the assessment of customs duty of the competent officials shall be able to appeal to the Appeals Committee instead of appealing to the Director-General of the Customs Department or to the person designated by the Director-General; provided that for correct and more transparent consideration of appeals and determination of obligations of persons involved with import or export of goods to keep accounts, documents and evidences relating to import or export of goods for the purpose of audit, the Director-General, the person designated by the Director-General or the competent official shall be empowered to take actions in the event that there is a reasonable cause to suspect that there is a breach or non-compliance with the provisions of the Customs Act, or in case, it is found that there is the commission of offence occurred, thus, for the purpose of inquest of commission of such offences, including the determination of responsibilities of managing directors, managing partners or persons responsible for business operation of juristic persons, in the event that such juristic persons have committed offences under the Customs Act, thus, in order to truly punish the persons responsible for business operation of juristic persons; therefore, it is necessary to enact this Act.

The Customs Act (No.18) B.E.2543<sup>161</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Whereas, at present, the international trade has been highly competitive, therefore, the support and promotion of export has been significant as it will increase the competitiveness with other countries. In this regard, it is expedient to establish duty-free zones in Thailand for manufacturing, mixing, assembling, packing or any other actions with such goods for export out of the Kingdom, which is another method of export promotion; whereas, an application for establishment of duty-free zones shall be submitted to and approved by the Director-General of the Customs Department only, which is convenient, rapid and in accordance with the international principles as provided in the Kyoto Convention of the World Customs Organization, therefore, it is regarded as an increase of alternatives for export entrepreneurs to be properly applied to their businesses; and it is expedient to amend the provisions relating to the bonded warehouses so that the scope of operation shall be covered more increasingly, and it is expedient to amend other provisions for more flexibility and favorability to entrepreneurs; therefore, it is necessary to enact this Act.

The Customs Act (No.19) B.E.2548<sup>162</sup>

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<sup>161</sup> The Government Gazette, Volume 117, Section 108A, Page 1 dated 17<sup>th</sup> November 2000

<sup>162</sup> The Government Gazette, Volume 122, Section 4A, Page 1 dated 13<sup>th</sup> January 2005

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**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Whereas, it is expedient to increase the rates of penalties for all offences under the Customs Act because the rates of penalties as prescribed by law have been applied for a long time, and when compared to the current money value, such rates of penalties are too low; therefore, it is necessary to increase the rates of penalties to be proper to the money value under the current economic condition for more effective punishment under the said law; and it is expedient to amend the provisions in other matters simultaneously, i.e., in the event that exhibits which have been seized under the Customs Act, the ownership of such exhibits shall be vested in the State, in case, the owner or the occupier of such goods has failed to submit an application to claim them back, regardless of any criminal prosecution; characteristics of goods in connection with the offences under Section 27 and Section 27 (*bis*) shall be prescribed accordingly; and powers of the Director-General shall be prescribed relating to the distribution of fresh goods or perishable goods; and powers of the Fines Imposition Committee shall be amended, in case, the total value of exhibits exceed four hundred thousand Baht; and the Committee shall be empowered to impose fines for offences of breach of the specific provisions relating to the approved roads; and the breach of provisions relating to the specific transport of goods on the approved roads shall be prescribed as offences and shall be punished similar to cases of transport of goods on the approved roads, including the confiscation of goods in connection with the commission of offences in such cases, and powers relating to the issuing of Ministerial Regulations of the Minister of Finance shall be prescribed for the execution of the Customs Act (No.9) B.E.2482 for more effective application and compliance with the Customs Act. Moreover, it is expedient to repeal the provisions the provisions relating to foreign consular court because such court has been cancelled; and the provisions prescribing the export of rice and rice bran which shall be packed in bags only, shall be repealed, thus, to be proper to the current situations; therefore, it is necessary to enact this Act.

The Customs Act (No.20) B.E.2548<sup>163</sup>

**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Whereas, the Memorandum of Understanding between the Kingdom of Thailand and Malaysia has been signed relating to the establishment of a joint organization for use of underground resources in the prescribed areas of continental shelves of the two countries in the Gulf of Thailand, dated 21<sup>st</sup> February 1979, and in the Agreement between the Government of the Kingdom of Thailand and the Government of Malaysia on Constitution and other matters in connection with the establishment of Malaysia-Thailand Joint Authority, dated 30<sup>th</sup> May 1990, which has been approved by the Parliament for the execution of such Memorandum of Understanding and Agreement in the matters relating to the customs powers; therefore, it is necessary to enact this Act.

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<sup>163</sup> The Government Gazette, Volume 122, Section 4A, Page 8 dated 13<sup>th</sup> January 2005  
The Customs Act (No.21) B.E.2557<sup>164</sup>

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**Section 2** This Act shall come into force as from the date of its publication in the Government Gazette onwards.

**Note:-** Reason for promulgation of this Act: Whereas, the criteria for import of goods for transit carriage or transshipment out of the Kingdom has not been prescribed under the Customs Act, as a result, the customs affairs of the country have not met the international standards and failed to be in accordance with the criteria in the International Convention on the Simplification and Harmonization of Customs Procedures; and for facilitation to entrepreneurs in the assessment of tax amount and tax payment, it is expedient to prescribe the criteria for import of goods for transit carriage or transshipment out of the Kingdom and the submission of application to the Director-General of the Customs Department for consideration and determination of prices of imported goods, origins of goods to be imported and interpretation of customs tariff for classification of goods with the customs tariff under the law governing customs tariff prior to the import of such goods into the Kingdom, as well as the provision of criteria and methods of use of electronic data in the customs affairs; therefore, it is necessary to enact this Act.

The Customs Act (No.22) B.E.2557<sup>165</sup>

**Note:-** Reason for promulgation of this Act: Since the international agreement on facilitation of cross-border transport has been executed to provide framework of cooperation between personnel of state party as per the agreement on joint and simultaneous cross-border transport formalities in the same areas; but the customs formalities under the Customs Act did not cover the customs formalities in the jointly-controlled areas; therefore, to promote international trade and to facilitate the cross-border transport and to comply with obligations under the said Agreement, it is expedient to amend the Customs Act to prescribe the criteria for customs formalities in such areas; therefore, it is necessary to enact this Act.

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<sup>164</sup> The Government Gazette, Volume 131, Section 79A, Page 15 dated 5<sup>th</sup> December 2014

<sup>165</sup> The Government Gazette, Volume 131, Section 82A, Page 26 dated 23<sup>rd</sup> December 2014

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Office of Justice Affairs

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Checked by: Wasin  
24<sup>th</sup> June 2013

Added by: Wisanee  
11<sup>th</sup> December 2014

Added by: Vichapong  
7<sup>th</sup> January 2015

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