



Customs Act B.E. 2560 (2017) - Thailand

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ASIA BRIEFING



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His Majesty King Maha Vajiralongkorn
Bodindradebayavarangkun is
graciously pleased to proclaim that:
Whereas it is expedient to revise the
law on customs.
Be it, therefore, enacted by the King,
by and with the advice and consent of
the National Legislative Assembly
acting as the National Assembly, as
follows:

Section 1

This Act is called the “Customs Act, B.E. 2560 (2017)”.

Section 2

This Act shall come into force upon the expiration of one hundred and eighty days from the date of its publication in the Government Gazette.

Section 3

The following shall be repealed:

- (1) Customs Act, B.E. 2469 (1926);
- (2) Customs Act, as amended (No.1), B.E. 2471 (1928);
- (3) Customs Act, as amended (No.2), B.E. 2472 (1929);
- (4) Customs Act, as amended (No.3), B.E. 2474 (1931);
- (5) Customs Act, as amended (No.4), B.E. 2475 (1932);
- (6) Customs Act (No. 6), B.E. 2479 (1936);
- (7) Customs Act (No. 7), B.E. 2480 (1937);
- (8) Customs Act (No. 8), B.E. 2480 (1937);
- (9) Customs Act (No. 9), B.E. 2482 (1939);

- (10) Customs Act (No. 10), B.E. 2483 (1940);
- (11) Customs Act (No. 11), B.E. 2490 (1947);
- (12) Customs Act (No. 12), B.E. 2497 (1954);
- (13) Customs Act (No. 13), B.E. 2499 (1956);
- (14) Announcement of the Revolutionary Council No. 329, dated the 13th of December B.E. 2515 (1972);
- (15) Decree amending the Customs Act, B.E. 2469 (1926), B.E. 2528 (1985);
- (16) Customs Act (No. 14), B.E. 2534 (1991);
- (17) Customs Act (No. 15), B.E. 2540 (1997);
- (18) Customs Act (No. 16), B.E. 2542 (1999);
- (19) Customs Act (No. 17), B.E. 2543 (2000);
- (20) Customs Act (No. 18), B.E. 2543 (2000);
- (21) Customs Act (No. 19), B.E. 2548 (2005);
- (22) Customs Act (No. 20), B.E. 2548 (2005);
- (23) Customs Act (No. 21), B.E. 2557 (2014);
- (24) Customs Act (No. 22), B.E. 2557 (2014).

Section 4

In this Act:

“*Duty*” means a customs duty collected from goods imported into or exported out of the Kingdom under this Act and the law on customs tariff or other laws specifying it as a customs duty;

“*Importe*” shall include an owner, a possessor or an interested person in any goods as from the time of the importation until the time a customs officer duly releases such goods from his custody;

“*Exporter*” shall include an owner, a possessor or an interested person in any goods as from the time such goods are delivered to a customs officer’s custody until the time of exportation;

“*Prohibited goods*” means goods which are, by laws, prohibited from importing into, exporting out of, transshipping or transiting through the Kingdom;

“*Restricted goods*” means goods which are required by laws that their importation into,

exportation out of, transshipment or transit through the Kingdom shall be permitted or shall fulfill a requirement specified in such laws;

“*Customs house*” means a port, a place or an airport used for a purpose of importation and exportation of goods, transit, transshipment, and other customs-related matters beneficial to a customs formality proceeding;

“*Border Crossing Point*” means a post established at a land frontier on an authorized route for a purpose of inspection of goods being transported on such route;

“*Vessel*” means a water-vehicle used in a transportation of goods or passengers and shall include a fishing vessel;

“*Master of a vessel*” means a person in charge or in command of a vessel;

“*Land frontier*” means a land frontier between the Kingdom and a foreign land and shall include any waterway which is a boundary of the Kingdom or a part of such boundary;

“*Authorized route*” means a route used in an importation of goods into or exportation of goods out of the Kingdom from a land frontier to a customs house or from a customs house to a land frontier;

“*Transit*” means a transportation of goods through the Kingdom from a customs house of entry to a customs house of exit under customs control where the beginning and the termination of such transportation are outside the Kingdom, with or without change of vehicle, storage, breaking bulk for a transportation purpose or change in a mode of transport. There shall be no use of goods in transit for any purpose or action with a commercial benefit in connection with such goods in the Kingdom;

“*Transshipment*” means a transfer of goods from an importing means of transport to an

exporting means of transport under customs control within an area of one customs house where the beginning and the termination of such transportation are outside the Kingdom;

“*Customs Officer*” means:

- (1) a civil servant of the Customs Department who is appointed by the Director- General to perform a duty in the ordinary course of employment or to perform a specific duty;
- (2) an officer of the Royal Thai Navy, a district chief or a deputy district chief who is specifically appointed by the Director-General to act on behalf of the Customs Department;
- (3) an officer of other government agencies who is appointed by the Minister to act as a customs officer;

“*Director-General*” means the Director-General of the Customs Department or a person entrusted by him;

“*Minister*” means the Minister having charge and control of the execution of this Act.

Section 5

The Minister of Finance shall have charge and control of the execution of this Act, and shall have the power to appoint customs officers and issue ministerial regulations in the following issues:

- (1) designation of any port, place, or airport in the Kingdom as a customs house with a stipulation of customs-related measures as he deems fit, including a designation of a customs area of such customs house;
- (2) designation of any place as a border crossing point with a stipulation of customs-related measures as he deems fit;
- (3) provide rates of fees not exceeding those specified in the Annex to this Act or exemption of such fees;

- (4) specification of rules, procedures and conditions related to a goods declaration submission and a duty payment for goods imported into or exported out of the Kingdom only in a special circumstance or a case of necessity;
- (5) provide types or categories of dangerous goods, a storage and a transportation of the dangerous goods in a customs area and of those being brought out of the customs area, including a duty collection method of such dangerous goods;
- (6) specification of other activities to implement this Act.

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

Chapter I General Provisions

Section 6

In the case where there is a special circumstance, for a purpose of an implementation of this Act, the Minister shall have a power to issue a Ministerial Regulation to exempt an importer or an exporter from complying with this Act in whole or in part, whether with or without conditions to be complied with.

In case the special circumstance under paragraph one occurs to an aircraft and there is a necessity for the purpose of an international transportation, the Minister shall have the power to issue a written specific order to exempt an importer, an exporter or a master of an aircraft from complying with the provisions of *Chapter III Importation and Exportation of Goods* whether with or without conditions to be complied with.

Section 7

The Director-General may request an importer, an exporter or a person in connection with customs matters to provide a guarantee in order to ensure that he will follow rules, procedures, and conditions related to the customs matters.

The guarantee under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 8

All accounts, documents, and evidences related to a duty payment or performances under this Act; if done in foreign languages, the Director-General may order a submitter of such accounts, documents, and evidences to translate into Thai and submit them within a specific period of time as he deems fit.

Section 9

In case an importer, an exporter or a person concerned requests for a proceeding of any customs formality or customs-related service under this Act or the law on customs tariff, when granted an approval from the Director-General, such formality and service shall be proceeded as requested.

Section 10

A request for a duplicate of any non-confidential certificate, goods declaration, account or other customs-related documents shall be permitted if the Director-General deems fit. A requester shall bare an expense as specified by the Director-General.

Section 11

A Customs-related proceeding conducted in an electronic data format shall be deemed as legitimate as that conducted in a document format. A use of an electronic data in a

customs-related proceeding shall be in accordance with the law on electronic transaction.

Section 12

Any proceeding conducted in a document format which this Act defines as an offence with a penalty; if such proceeding is conducted in an electronic data format, it shall also be deemed an offence with an equivalent penalty as that conducted in the document format.

Chapter II Collection of Duty

Part 1 Payment of Duty

Section 13

For an importation of goods into or exportation of goods out of the Kingdom, a duty shall be collected from an importer or an exporter under this Act and the law on customs tariff.

A liability to pay the duty for goods imported into or exported out of the Kingdom is incurred at the time when such importation or exportation is completed under Section 50.

An importer or an exporter shall have an obligation to pay duty when submitting a goods declaration to a customs officer, and such customs officer has received and issued a goods declaration number.

Section 14

A calculation of duty for goods imported into the Kingdom shall be in accordance with a nature of the goods, a customs value, a corresponding customs tariff and a duty rate at the time of the completion of importation, except for the following cases:

- (1) in the case where goods are stored in a bonded warehouse, a calculation of duty shall be in accordance with a nature of the goods, a customs value and a corresponding customs tariff at the time of the completion of importation, but a duty rate shall be the one at the time of the release of such goods from the bonded warehouse, whether or not they are released in the same condition as they were at the time of importation.
- (2) in the case where goods stored in a bonded warehouse are lost or destroyed, a calculation of duty shall be in accordance with a nature of the goods, a customs value, a corresponding customs tariff and a duty rate at the time such goods are brought in to be stored in the bonded warehouse.
- (3) in the case where goods brought into the Kingdom are goods in transit or transshipment; and thereafter there is a request to change a customs formality to importation within the period of time specified in Section 102 paragraph two, a calculation of duty shall be in accordance with a nature of the goods, a customs value, a corresponding customs tariff and a duty rate at the time such goods are brought into the Kingdom.

Section 15

A calculation of duty for goods to be exported out of the Kingdom shall be in accordance with a nature of the goods, a customs value, a corresponding customs tariff and duty rate at the time a customs officers has received and issued a goods declaration number.

Section 16

For a purpose of calculation of duty under this Act, “customs value” shall mean the following values:

- (1) In case of importation, means a value of goods for a purpose of duty collection in accordance with one of the following values:
 - (a) a transaction value;
 - (b) a transaction value of identical goods;
 - (c) a transaction value of similar goods;
 - (d) a deductive value;
 - (e) a computed value;
 - (f) a reversed value;
- (2) In case of exportation, means the wholesale cash value for the sale of goods of the same category and type without loss at the time and place of the exportation without any deduction or reduction in the price.
- (3) In case of releasing goods out of a duty-free zone or a free trade area under the law on Industrial Estate Authority of Thailand or any other similar area to be used or sold in the Kingdom, the customs values under (1) shall be applied mutatis mutandis.

The rules, procedures and conditions in using the value or to calculate the value under (1) shall be specified in the Ministerial Regulation.

Section 17

A determination of a customs value in case of importation shall include a cost of insurance, a cost of transportation, a cost of loading and unloading of goods, and other costs related to a transportation of goods to a customs house.

In the case where there is no cost of insurance, cost of transportation, cost of loading and unloading of goods or other costs related to the transportation of goods to a customs house as specified in paragraph one, a customs value of such goods shall be in accordance with that prescribed by the Director-General.

Section 18

Any person desiring to know a customs value, an origin of goods, or a customs tariff may submit a request to the Director-General for an advance ruling on the following matters:

- (1) Customs value of goods to be imported into the Kingdom.
- (2) Origin of goods to be imported into the Kingdom under the rules of origin prescribed in a treaty or an international agreement.
- (3) Interpretation of a customs tariff under the law on customs tariff in order to categorize goods by a corresponding customs tariff.

A submission, a consideration, and a notification of the requested advance ruling shall be in accordance with the rules, procedures and conditions specified by the Director-General.

The advance ruling under paragraph one, shall exclusively bind the Customs Department and the requester for a period of time specified by the Director-General.

Part 2 Assessment of Duty

Section 19

When detecting that a person liable to pay a duty did not pay a duty or paid a duty less than the amount payable, a customs officer shall have a power to conduct a duty assessment under this Act and the law on customs tariff.

The duty assessment under paragraph one shall be conducted within three years from the goods declaration submission date, unless where there is a necessary cause which makes it impossible to complete the assessment within the mentioned timeframe, a request to extend a duty assessment duration shall be submitted to

the Director-General. Such extension period shall not exceed two years.

In case there is an evidence for the Director-General to believe that a person liable to pay a duty had an intention to defraud the duty payment, a customs officer shall have a power to conduct the duty assessment for another five years from the date the duration under paragraph two is expired.

Section 20

When a duty assessment is completed, a customs officer shall submit a duty assessment notification to an importer or an exporter within seven days from the day such duty assessment is completed, pursuant to the rules, procedures and conditions specified by the Director-General.

The importer or the exporter shall pay a full amount of duty within thirty days from the date of receiving the duty assessment notification.

Section 21

A right of the Customs Department to collect an unpaid or a deficit duty shall be within a ten-year limitation from the date of goods declaration submission, unless such unpaid or deficit duty is caused by an error in a calculation of duty where the limitation shall be two years from the date of goods declaration submission.

In case the deficit duty under paragraph one does not exceed two-hundred baht per goods declaration, the Director-General may, by order, waive the collection of the deficit duty if the goods have been released from a customs custody.

Section 22

In case an importer or an exporter does not pay or pay a deficit duty, a surcharge at the rate of one percent per month calculated on a full or an

additional amount of duty to be paid, without compound, from the day goods have been released from a customs custody or the date of exportation to the date of duty payment, shall be collected. A fraction of the month shall be counted as one month. Such surcharge shall not exceed the full or the additional amount to be paid.

In case an importer or an exporter does not pay a duty within thirty days from the date of receiving the duty assessment notification under Section 20, there shall be a penalty of twenty percent of the full or the additional amount of duty to be paid.

The surcharge and the penalty shall be deemed as a duty.

The surcharge may be decreased in accordance with the rules specified in the Ministerial Regulation. The penalty may be waived or decreased pursuant to the rules specified by the Director-General with the Minister's approval.

Section 23

In case an importer or an exporter fails to pay a duty, the Director-General shall have a power to detain any goods of such person, which are imported or exported and being under customs formalities or under the supervision of the customs, until all duties are duly paid. If a duty payment is not made within thirty days from the day such goods have been detained, the Director-General shall have a power to order a sale by auction of such goods.

The proceeds of the sale under paragraph one shall be deducted for an unpaid duty, a duty of the auctioned goods, a storage fee, a removal cost and other charges due to the Customs Department including any tax and duty under other laws. A remaining balance shall be paid for other charges due to a storekeeper or a

transporter of the auctioned goods respectively. Any balance remaining after the said deductions shall be returned to an owner of the goods. If the owner does not make a claim for refund within six months from the auction date, the remaining balance shall become a property of the State.

Section 24

In an enforcement of over-due duty if the Customs Department had followed the procedures specified in Section 23 but did not receive a duty or received a duty with deficiency, the Director-General shall have a power to seize or sequester and sell by auction properties of a person liable for a duty payment nationwide without requesting for a court's order.

A seizure procedure and a sale by auction of the seized properties shall be in accordance with the Civil Procedure Code, mutatis mutandis. A sequestration procedure shall be in accordance with the rules specified by the Director-General with the Minister's approval.

The proceeds of such sale shall be deducted for a fee, a seizure and an auction expenses and an unpaid or deficient duty. If there is a remaining balance, it shall be returned to an owner of the goods.

Part 3 Refund of Duty

Section 25

In the case where a duty has been exceedingly paid, one of the following measures shall be proceeded:

- (1) The Director-General shall have a power to refund an exceeding duty caused by an incorrect calculation without a refund request. However, he is not allowed to

order a refund after two years from date of importation of goods into or exportation of goods out of the Kingdom; or

- (2) An importer or an exporter shall have a right to submit a request for a refund within three years from the date of importation of goods into or exportation of goods out of the Kingdom; pursuant to the rules, procedures and conditions specified by the Director-General.

Section 26

In case a duty had been paid for goods to be exported out of the Kingdom, but the goods were not exported out of the Kingdom, an exporter shall have a right to submit a request for a duty refund within ninety days from the day a customs officer has received a goods declaration.

The submission of the request for the duty refund and a refund of duty under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 27

In case a paid duty or a cash security is to be refunded due to an excess collection of either full or additional amount payable, a refund shall be made together with an interest at the rate of 0.625 percent per month calculated on the refunding amount without compound, as from the date of a duty payment or the latest date of a cash security deposit to the date of a refund approval.

In case other forms of guarantee are substituted by a cash security after goods have been released from a customs custody or after an exportation of goods, an interest on the cash security to be refunded shall be calculated from the latest date of a cash security deposit

substituting other guarantee to the date of a refund approval.

The interest paid under paragraph one and paragraph two shall not exceed the amount of duty or the cash security to be refunded.

In the calculation of the interest under paragraph one and paragraph two, a fraction of a month shall be counted as one month, and such interest shall be deemed as a refunded duty.

Section 28

An importer who had imported goods into the Kingdom and already paid a duty; if such goods are re-exported out of the Kingdom or are sent to be used on a vessel or an aircraft departing from the Kingdom, shall have a right to request for a duty refund at the amount of nine-tenth or the excess of one thousand bath of the paid duty, calculated according to each export goods declaration, whichever is higher, subject to the following rules:

- (1) It is proven that the re-exported goods are the ones imported into the Kingdom;
- (2) While in the Kingdom, the goods have not been used in any way except for the purpose of re-exportation and have not changed in forms or characters;
- (3) The goods are re-exported within one year from the date of importation; and
- (4) A request for a duty refund shall be made within six months from the date of re-exportation of such goods.

The request for the duty refund, the prove of goods, the re-exportation and the refund of duty under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 29

An importer who had imported goods into the Kingdom for the purpose of production, mix, assembly, packing, or processing of goods in any manner and already paid a duty; if goods obtained from the said procedures are exported out of the Kingdom or are sent to be used on a vessel or an aircraft departing from the Kingdom, shall have a right to request for a duty refund, subject to the following rules:

- (1) It is proven that the goods have gone through a production, a mix, an assembly, a packing, or any other method in the Kingdom;
- (2) It is proven that a quantity of goods used in such production, mix, assembly, packing, or any other method does not exceed the limitation specified by the Director-General;
- (3) Goods obtained from such production, mix, assembly, packing, or any other method are exported out of the Kingdom within one year from the date the importation of the goods used in the production, the mix, the assembly, the packing, or any other method into the Kingdom. Unless the goods cannot be exported within one year due to force majeure, the Director General may allow an extension for not more than six months; and
- (4) A request for a duty refund shall be made within six months from the date of exportation of such goods, unless the Director-General allows an extension for not more than six months.

The request for the duty refund, the prove of goods, the re-exportation and the refund of duty under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 30

An importer, who imports goods into the Kingdom for the purpose of production, mix, assembly, packing, or processing of goods in any manner under Section 29 and export them out the Kingdom or send them to be used on a vessel or an aircraft departing from the Kingdom, may request to deposit any form of guarantee instead of paying an import duty pursuant to the rules, procedures and conditions specified by the Director-General.

A return of the guarantee deposited instead of the duty payment under paragraph one shall be in accordance with the rules, procedures, and conditions specified by the Director General.

Section 31

A transfer of goods obtained from the production, the mix, the assembly, the packing, or the processing in any manner under Section 29 to a bonded warehouse or a distribution of such goods to a person entitled to a duty exemption under the law on customs tariff or other laws shall be deemed as an exportation out of the Kingdom, and the exportation shall be deemed completed at the time of such transfer or distribution. The provisions of Section 29 and Section 30 shall be applied to a refund of duty or a return of other guarantees to an importer, *mutatis mutandis*.

A receiving of the transferred or distributed goods under paragraph one shall be deemed as an importation into the Kingdom at the time of such transfer or distribution, and the provisions related to the importation shall be applied *mutatis mutandis*.

The transfer of goods to the bonded warehouse, the distribution of goods to a person entitled to a duty exemption, and the receiving of such goods shall be in accordance with the rules, procedures, and conditions specified by the Director-General.

Part 4 Ruling of Duty and Appeal of Duty Assessment

Section 32

There shall be a Customs Duty Ruling Commission, consisting of the Permanent-Secretary of the Ministry of Finance as the Chairperson, the Secretary-General of the Council of State, the Director-General of the Customs Department, the Director-General of the Revenue Department, the Director-General of the Excise Department, the Director-General of the Fiscal Policy Office, and not more than three qualified persons appointed by the Minister as members.

The Director-General shall appoint one civil servant of the Customs Department as the secretary, and not more than two civil servants as assistant secretaries.

Section 33

A qualified member appointed by the Minister under Section 32 shall hold office for a term of three years and may be re-appointed.

In case the member under paragraph one vacates office before the expiration of the term, there shall be a new appointment for replacement within ninety days from the date of vacancy; if the term of the vacated member remains less than thirty days, there may be no new appointment for replacement.

In case the member under paragraph one vacates office before the expiration of the term, a person appointed to replace the vacated member shall be in office only for the remaining term of the vacated member.

When the term under paragraph one is expired; if a new member has not yet been appointed, the member whose term of office is expired shall remain in office and perform the duty until a newly-appointed member takes the position.

Section 34

In addition to the vacation of office upon the expiration of the term under Section 33, the qualified member under Section 32 shall vacate office upon:

- (1) death;
- (2) resignation;
- (3) dismissal by the Minister due to negligence in the performance of duty, misconduct, or incapability;
- (4) being a bankrupt, an incompetent person or a quasi-incompetent person;
- (5) being imprisoned by a final judgment to a term of imprisonment except for an offence committed through negligence or a petty offence.

Section 35

At a meeting of the Customs Duty Ruling Commission, a presence of not less than one-half of members is required to constitute a quorum.

In the meeting of the Customs Duty Ruling Commission; if the Chairperson is absent or unable to perform the duty, the meeting shall elect one of the members to preside over the meeting.

In performing of his duty; if the Chairperson or any member of the Customs Duty Ruling Commission has vested interest, such Chairperson or member shall have no right to attend the meeting.

A decision of the meeting shall be made by a majority of votes. Each member shall have one vote. In case of an equality of votes, the

Chairperson shall have an additional vote as a casting vote.

Section 36

The Customs Duty Ruling Commission shall have the following powers and duties:

- (1) To prescribe a scope of power of a customs officer;
- (2) To prescribe rules, procedures and durations for an inspection and an assessment of duty;
- (3) To give rulings on duty related problems submitted by the Customs Department;
- (4) To give advice or make suggestions to the Minister in respect of a collection of duty.

The prescriptions under (1) and (2), once approved by the Minister and published in the Government Gazette, shall be proceeded by a customs officer.

The rulings of the Customs Duty Ruling Commission under (3) shall be final.

Section 37

An importer or an exporter shall have a right to appeal a duty assessment to the Appeal Committee within thirty days from the date of receiving a duty assessment notification.

The lodge of appeal and the appellate procedure under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General

Section 38

The appeal against a duty assessment under Section 37 shall not defer a duty payment as assessed by a customs officer unless an appellant is granted a permission from the Director-General to wait for an appellate decision or a final judgment.

The appellant granted a permission under paragraph one, shall pay a duty within thirty days from the date of receiving a notification to strike out an appeal, or an appellate decision or a final judgment.

In case the appellate decision is to pay an additional duty, the appellant shall pay a duty within the same period of time as prescribed in paragraph two.

Section 39

There shall be an Appeal Committee consisting of the Director- General as Chairperson, a representative of the Revenue Department, a representative of the Excise Department, a representative of the Office of the Council of State and a representative of the Office of The Attorney General as members.

The Director-General shall appoint one civil servant of the Customs Department as secretary, and not more than two civil servants as assistant secretaries.

Section 40

In case there is a necessary cause and the Minister deems fit, an addition of one or more Appeal Committees may be appointed. Such Appeal Committee/ Committees shall consist of the representatives as prescribed in Section 39.

Section 41

The Appeal Committee shall complete an appellate procedure within one hundred eighty days from the day a customs officer has received an appeal with all evidences and documents related to the appeal.

In case there is a necessary cause, the Appeal Committee may extend the appellate procedure for not more than ninety days.

Section 42

If the Appeal Committee cannot complete an appellate procedure within the period of time prescribed in Section 41 paragraph one, an importer or an exporter shall have a right to file a law suit in a court.

In case the importer or the exporter files a law suit at the court, the Appeal Committee shall dismiss the appeal of such importer or exporter.

Section 43

The provisions of Section 35 shall be applied to a meeting of the Appeal Committee, mutatis mutandis.

Section 44

The Appeal Committee shall have a power to appoint a sub- committee to perform any entrusted duty.

The provisions of Section 35 shall be applied to a meeting of the sub-committee under paragraph one, mutatis mutandis.

Section 45

The Appeal Committee or the sub-committee under Section 44 paragraph one shall have a power to issue a summons to an appellant or request any person concerned to give an oral statement or to submit any form of accounts, documents, evidences, information or other articles in connection with an appeal. A period of time of not less than fifteen days from the date of receiving the summons or the request shall be given to the said requested persons.

If any appellant does not comply with the summons under paragraph one or does not give an oral statement without a reasonable ground, the Appeal Committee shall dismiss such appeal.

Section 46

In case an appellant withdraws an appeal, the Appeal Committee shall strike out such appeal.

Section 47

A ruling of the Appeal Committee shall be final, made in writing and submitted to an appellant.

Section 48

In case an appellant is dissatisfied with a ruling of the Appeal Committee, the appellant shall have a right to file a law suit in a court within thirty days from the date of receiving the ruling unless the Appeal Committee has struck out the appeal as prescribed in Section 46.

Section 49

The Members of the Customs Duty Ruling Commission, the members of the Appeal Committee, and the members of the sub-committee appointed by the Appeal Committee shall be the competent officers under the Criminal Code.

Chapter III Importation and Exportation of Goods

Section 50

An importation and an exportation of goods shall be deemed completed in the following cases:

- (1) An importation of goods by sea shall be deemed completed when a vessel importing such goods enters into a port of discharge or a port of consignment. An exportation of goods by sea shall be deemed completed when a vessel exporting goods leaves a final port to depart from the Kingdom;

- (2) An importation of goods by land shall be deemed completed when a means of transport importing such goods enters into a border crossing point. An exportation of good by land shall be deemed completed when a means of transport exporting goods leaves a border crossing point to depart from the Kingdom;
- (3) An importation of goods by air shall be deemed completed when an aircraft importing such goods enters into a customs house airport. An exportation of any goods by air shall be deemed completed when an aircraft exporting goods leaves a final customs house airport to depart from the Kingdom;
- (4) An importation of goods by post shall be deemed completed when a mail sack is opened. An exportation of goods by post shall be deemed completed when a mail sack is closed and exported under (1), (2) or (3) as the case may be, pursuant to the rules, procedures and conditions specified by the Director-General.

Section 51

Prior to releasing any goods from a customs custody or prior to exporting any goods out of the Kingdom, an importer or an exporter shall fully comply with this Act and other laws related to the customs, submit a goods declaration and pay a full amount of duty or deposit a guarantee.

The submission of goods declaration, the duty payment and the deposit of a guarantee under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Upon a request of a person concerned and the Director-General deems it is necessary to urgently release any goods from a customs custody or export any goods out of the Kingdom, the Director-General shall have a

power to permit a release of such goods from the customs custody or an exportation of such goods out of the Kingdom without duly submitting a goods declaration or paying a full amount of duty. The Director-General may stipulate conditions with which a requester is to comply; and in the case where a duty is to be paid the requester shall deposit a guarantee pursuant to the rules, procedures and conditions specified by the Director-General.

Section 52

When importing goods into or exporting goods out of the Kingdom, an importer or an exporter shall submit a goods declaration to a customs officer according to the form specified by the Director-General, which shall at least have the following information:

- (1) Type of goods;
- (2) Quantity, weight and quality of goods;
- (3) Customs value;
- (4) Country of departure and country of destination.

Once a customs officer has reviewed information declared in the goods declaration and found that such information is complete, he shall sign the goods declaration or use any other methods as specified by the Director-General to certify a completion of such declared information.

Section 53

If imported goods are a passenger's belongings with a value not more than that specified by the Director-General, an importer shall not submit a goods declaration of such belongings.

In case the goods under paragraph one are dutiable, the importer shall pay the duty when declaring such goods to a customs officer, or when the customs officer detects that such goods are dutiable.

Section 54

In case an importer is unable to submit a goods declaration due to an unknown of all details related to the goods, he shall submit a request for a permission to inspect such goods which are in a customs custody pursuant to the rules, procedures and conditions specified by the Director-General.

When a thirty-day period from the day the importer has submitted the request for the inspection of goods in a customs custody under paragraph one is expired, but the importer has not duly submitted a goods declaration and paid a duty or deposited a guarantee; such goods shall be deemed as un-clearance goods.

Section 55

In case a customs officer finds that there is a problem concerning the amount of duty of goods being passed through a customs formality, such goods shall be brought to a customs office or stored in any secure place, unless the customs officer and an importer or an exporter agree that a sample of the goods is to be taken for an analysis of such problem, a duty in the amount declared in a goods declaration is paid, and an additional cash guarantee or other forms of guarantees in the amount covering the maximum duty payable on such goods is deposited.

Once the customs officer has assessed the amount of duty payable and notified the importer or the exporter to pay the duty, he shall fully pay the notified amount of duty within thirty days from the date of receiving a duty assessment notification; unless the cash guarantee under paragraph one is sufficient to cover the amount of duty, the customs officer shall collect such security as the assessed duty, and the importer or the exporter shall be deemed to have fully paid the duty.

Section 56

A master of a means of transport shall load, transfer or undertake any procedure related to imported or exported goods, which are subject to a customs control during the time prescribed in the ministerial regulation, unless a permission to load and transfer goods at other times is granted by the Director-General.

Section 57

A loading or an unloading of goods from a means of transport, a transfer of goods, a taking of goods to a place of inspection, a weighing, a re-packaging, a bulking, a sorting, a categorizing, a marking and a numbering, or a permission to proceed such activities or a transport of goods to be stored in a proper place until the goods are duly delivered shall be an importer or an exporter's duty at his own expense.

Section 58

A transfer of goods imported into or exported out of the Kingdom shall only be proceeded in a designated area unless an importer or an exporter is granted a permission from the Director-General to transfer goods at other places. The Director-General may request the importer or the exporter, as a case may be, or an owner or a person who has a possessory right over such other places to deposit a guarantee.

Section 59

Cases or packages of goods to be imported into or exported out of the Kingdom shall be indicated with marks and numbers. Such marks and numbers shall also be indicated in documents related to such goods.

Section 60

When goods are imported into or exported out of the Kingdom by post under Section 50 (4), a person relevant to importation or exportation shall indicate a list of such goods.

In case there is an offence arises from the importation on exportation of goods under paragraph one, a liability and a penalty of such offence shall fall upon the following persons;

- (1) An addressee or a recipient of the imported goods; or
- (2) A sender or a person who delivers the exported goods at a post office.

Section 61

The provisions of Section 242, Section 243, Section 244 and Section 245 shall be applied to goods imported into or exported out of the Kingdom by post.

Section 62

A customs officer may inspect a parcel imported into or exported out of the Kingdom.

In case there is a reasonable doubt, a customs officer may detain a letter or a parcel until a sender or a person who delivers the exported goods, or an addressee or a recipient of the imported goods proves to the customs officer that no prohibited goods, restricted goods or unpaid duty goods are inside such letter or parcel.

Section 63

An importer, an exporter, a transporter and a person concerned as specified by the General-Director shall have a duty to keep an account, a document, an evidence and any other information related to goods being passed or have been passed through a customs formality for a period of not less than five years from the date of an importation or an exportation.

In case the persons under paragraph one cease operations, such persons or their liquidators shall keep the account, the document, the evidence, and the information for another two years from the date of ceasing operation.

The keeping of the account, the document, the evidence, and the information under paragraph one and two shall be in accordance with the rules, procedures and conditions specified by the General-Director

Part 1 Importation and Exportation of Goods by Sea

Section 64

When any vessel enters into the Kingdom, except those of the government, a master of a vessel shall provide and submit a due report, a manifest and a vessel registration to a customs officer for examination.

The preparation and the submission of the manifest under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

In case the vessel under paragraph one arrives at a customs house port with foreign goods on board intended to be exported out of the Kingdom or to be unloaded at other ports within the Kingdom, the master of the vessel shall declare information of such goods in the due report.

Section 65

A customs officer shall have a power to prohibit a movement of goods, which has not been declared in a due report, until he receives a corrected due report from a master of a vessel, or until the master of the vessel provides him with a reason of not declaring the information of such goods in the due report.

Section 66

If a master of a vessel reports to a customs officer that he does not know a content inside a case or a package on board, the customs officer may order to unclose such case or package for inspection; and if it is found that prohibited goods are inside such case or package, he shall seize such goods for a further legal proceeding.

Section 67

A vessel from abroad arriving at a port shall halt at a designated boarding station, and a master of a vessel shall have the following duties;

- (1) Facilitate a customs officer in approaching and embarking the vessel;
- (2) Anchor as requested by the customs officer;
- (3) Answer any question inquired by the customs officer concerning the vessel, its crew, passengers, a journey and natures of goods thereon;
- (4) Report about fire-arms, ammunition, gunpowder or explosive on board, hand over the fire-arms and the ammunition to the customs officer in charge at the boarding station as requested. The gunpowder and the explosives shall be handed to a customs officer specifically appointed for this purpose;
- (5) Provide an appropriate accommodation on board for the customs officer;
- (6) Comply with all reasonable orders of the customs officer in connection with customs administrative matters.

Section 68

When a ten-day period from the day a vessel has arrived at a customs house port is expired; if a master of a vessel has not duly unloaded goods from the vessel, or an importer has not submitted a good declaration or has not

proceeded any measure for the goods to be duly inspected and released from a customs custody, a customs officer may order for a storing of such goods in a place designated by the customs officer. The master of the vessel or the importer shall bare expenses incurred from a movement and storage of such goods.

The customs officer shall permit a return of the stored goods under paragraph one to the importer, provided that a payment of expenses in connection with such goods are duly paid.

Section 69

When a twenty-one-day period from the day a vessel has arrived at a customs house port is expired; if a master of a vessel has not duly unloaded goods from the vessel, a customs officer shall have a power to detain such vessel until the master of the vessel has completely unloaded the goods. The master of the vessel shall bare expenses incurred from a monitoring of such goods, as well as other expenses.

The Director-General may exempt the charges under paragraph one if the master of the vessel has provided a reasonable proof that the delay is caused by force majeure or other unavoidable events.

Section 70

A loading of exported goods onto a vessel is not allowed until a customs officer has issued an inward clearance certificate for such vessel, unless granted a permission to load the goods onto the vessel prior to receiving the inward clearance certificate, pursuant to the rules, procedures and conditions specified by the Director-General

Section 71

Any vessel leaving the Kingdom from a customs house port, except those of the government,

shall be granted an outward clearance certificate. A master of a vessel shall have a duty to provide a due report and submit a manifest to a customs officer for examination.

Once the customs officer has signed the due report, such report shall be deemed as the outward clearance certificate.

The preparation of the due report and the submission of the manifest under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 72

If a vessel had received an outward clearance certificate and departed from one customs house port to other customs house ports within the Kingdom, a master of a vessel shall provide a due report and submit a manifest of goods loaded onto such vessel to a customs officer at such customs house port, as well as attach the latter outward clearance certificate with the former one. Such procedure shall be undertaken at every customs house port until being granted the last outward clearance certificate to depart from the Kingdom.

Once the customs officer has signed the due report, such report shall be deemed as the outward clearance certificate of such customs house port allowing the vessel to depart from the Kingdom.

The preparation and the submission of the due report and the manifest prescribed in paragraph one shall be in accordance with the rules, procedures, and conditions specified by the Director-General.

Section 73

In the case where the fire-arms, the ammunition, the gunpowder or the explosive have been handed over to the customs officer

under Section 67 (4); when such vessel is about to leave a customs house port, the said articles shall be returned to a master of a vessel.

Section 74

Any vessel passing through a boarding station in order to sail out to the sea shall reduce its speed, and a customs officer shall have a power to hail and inquire a master of a vessel regarding the name and destination of such vessel.

Section 75

When a forty-day period from the day exported goods are loaded onto a vessel is expired, but the vessel is still in a port area, whether or not the loading is completed, a customs officer may impose a vessel stationed fee.

The Director-General may exempt the fee under paragraph one if a master of a vessel has provided a reasonable proof that a delay is caused by force majeure or other unavoidable events.

The customs officer may detain the vessel under paragraph one until the master of the vessel pays the fee and expenses incurred from the detention of such vessel.

Section 76

In case an exporter had already submitted a goods declaration to a customs officer under Section 51 but did not finish loading goods onto a vessel prior to its departure, the exporter shall notify a cause of the unfinished loading to the customs officer within thirty days from the day the vessel has departed from a port. The customs officer shall take note of such cause in the goods declaration and store the unloaded goods in a designated place at the expense of the exporter.

The exporter shall proceed one of the following measures to the stored goods under paragraph one:

- (1) Request to take the goods back within thirty days from the date of notifying the reason of unduly loading to the customs officer; or
- (2) Export the goods out of the Kingdom within twenty-one days from the day the vessel specified in the former goods declaration has departed from the port.

In the case where such goods have been bonded or guaranteed; if the exporter does not comply with the procedures or the measures prescribed in paragraph one or paragraph two, such goods shall be forfeited.

Section 77

All vessels, except those of the government, about to leave a port shall fly the blue-peter flag at the foremast until its departure. If the vessel departs in the afternoon, the flag shall be hoisted from the morning. If the vessel departs in the morning, the flag shall be hoisted from the previous afternoon.

Section 78

The Director-General shall have a power to designate an outer anchorage for a vessel to transfer goods without entering a customs house port and shall also specify a period of time to use such outer anchorage.

In case of emergency or an urgent necessary cause, the Director-General may allow a temporary transfer of goods at a place other than a designated outer anchorage and may stipulate conditions to be complied.

Section 79

A master of a vessel wishing to transfer goods at an outer anchorage shall submit a request to the Director-General.

The submission of the request and a permission to transfer goods at the outer anchorage under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 80

A master of a vessel authorized to transfer goods at an outer anchorage shall provide and submit a manifest of goods to be transferred by each barge to a customs officer in charge of the outer anchorage pursuant to the rules, procedures, and conditions specified by the Director-General.

Once the customs officer in charge of the outer anchorage has received and signed to certify a correctness of the manifest under paragraph one, such manifest shall be deemed as a license for goods in the barge to be brought into a customs house port.

Once the barge has arrived at the customs house port, a master of the barge shall submit the manifest to a customs officer at the customs house port prior to discharging the goods and proceeding a customs formality.

Section 81

A transfer of fire-arms, ammunitions, gunpowder, explosives or restricted goods at an outer anchorage is prohibited unless granted a permission from a customs officer.

Section 82

In case an exportation of goods out of the Kingdom needs a transfer at an outer anchorage, an exporter shall submit a manifest and fully pay a duty and charges prior to transferring the goods, then provide and submit

a manifest of goods to be transferred by each barge to a customs officer at a customs house pursuant to the rules, procedures and conditions specified by the Director-General.

Once the customs officer has received and signed to certify a correctness of the manifest under paragraph one, he shall send such manifest with the barge. When the barge has arrived at the outer anchorage, a master of the barge shall submit the manifest to a customs officer in charge of such outer anchorage.

In case the customs officer in charge of the outer anchorage detects that details in the manifest do not conform to the goods carried in the barge, the customs officer shall have a power to detain such goods until the manifest is amended.

Section 83

In case the goods have been brought into the outer anchorage under Section 82 but are not wholly or partly loaded onto a vessel, a master of a vessel or an exporter shall proceed one of the following measures:

- (1) Submit a request for a permission to a customs officer in charge of the outer anchorage to load such goods onto other vessels in the outer anchorage, which will depart to the same foreign port of destination as declared in a goods declaration;
- (2) Ship the goods back to a port of departure with a certified document regarding details of such goods issued by the customs officer in charge of the outer anchorage in order to submit it to a customs officer at the customs house. The returned goods shall be stored in a place designated by the customs officer at the expense of the exporter, and the provisions of Section 76 paragraph two and paragraph three shall be applied to such stored goods.

The submission of the request for permission under (1) and a certified document under (2) shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 84

Before a vessel departs from an outer anchorage, a master of a vessel, who is authorized to transfer either imported or exported goods at the outer anchorage, shall obtain a clearance certificate from a customs officer at a customs house pursuant to the rules, procedures and conditions specified by the Director-General, fully pay charges and submit the clearance certificate to a customs officer in charge of the outer anchorage.

In case the customs officer in charge of the outer anchorage detects that an exporter has not fully paid a duty, fees and other chargeable dues, such customs officer shall have a power to retain the clearance certificate until all dues are paid or other forms of guarantee are deposited.

Section 85

The provisions of Section 71 and Section 77 shall be applied to a vessel transferring goods at an outer anchorage.

Part 2 Importation and Exportation of Goods by Land

Section 86

Transportation of goods into or out of the Kingdom from a land frontier to a customs house or vice versa shall be proceeded through an authorized route and during hours as specified by the Director-General.

A transportation of goods via a route and during hours other than those prescribed in paragraph

one shall be granted a permission from the Director-General pursuant to the rules, procedures and conditions specified by the Director-General.

Section 87

In case the transportation of goods under Section 86 is proceeded through an inland waterway which is a land frontier, the Director-General shall have a power to designate an area of such inland waterway in order for a master of a vessel to wharf the vessel and transfer goods to be imported into or exported out of the Kingdom.

Section 88

In order to transport goods through a land frontier into the Kingdom, a transporter shall undertake the following procedures:

- (1) Submit a carrier's report of all goods in duplicate pursuant to the form specified by the Director-General to a customs officer at a border crossing point. The customs officer at a border crossing point shall inspect such transported goods. Once the customs officer finds that the goods are as prescribed in the carrier's reports, he shall release such goods and sign the carrier's reports, then return one of the carrier's reports to the transporter. The returned carrier's report shall be deemed as a pass from the border crossing point to a customs house;
- (2) Once received the pass, the transporter shall immediately transport the goods through an authorized route by the same means of transport, unless otherwise granted a permission from the customs officer to change a means of transport or to transport goods by other means. An alteration of goods, their cases or packages is not allowed;
- (3) Submit the carrier's report with the signature of the customs officer at the

border crossing point to a customs officer at the customs house for examination and proceeding a customs formality.

Section 89

- (1) In order to transport goods through a land frontier out of the Kingdom, a transporter shall undertake the following procedures:
- (2) Submit a carrier's report of all goods in duplicate pursuant to the form specified by the Director-General to a customs officer at a customs house. The customs officer at the customs house shall inspect such transported goods. Once the customs officer finds that the goods are as prescribed in the carrier's reports, he shall release such goods and sign the carrier's reports, then return one of the carrier's reports to the transporter. The returned carrier's report shall be deemed as a pass from the customs house to a border crossing point;
- (3) Once received the pass, the transporter shall immediately transport the goods through an authorized route by the same means of transport, unless otherwise granted a permission from the customs officer to change a means of transport or to transport goods by other means. An alteration of goods, their cases or packages is not allowed;

Submit the carrier's report with the signature of the customs officer at the customs house to a customs officer at the border crossing point for examination.

Section 90

In case an exporter had already submitted an export goods declaration to a customs officer as prescribed in Section 51 but did not export the goods within seven days from the clearance date, the exporter shall notify a cause of un-exportation to a customs officer within ten days

from the clearance date. The customs officer shall take note of such information in the goods declaration and store the unduly exported goods in a designated place at the expense of the exporter.

The exporter shall proceed one of the following measures to the stored goods under paragraph one:

- (1) Take the goods back within thirty days from the date of notifying the cause of un-exportation to the customs officer; or
- (2) Export the goods out of the Kingdom within fourteen days from the clearance date.

In the case where such goods have been bonded or guaranteed; if the exporter does not comply with the procedures or measures prescribed in paragraph one or paragraph two, such goods shall be forfeited.

Section 91

In case of a transportation of goods through a land frontier into or out of the Kingdom without the use of means of transport, or with the use of non-engine vehicle or a beast of burden, a transporter shall stop at a border crossing point. A customs officer shall have a power to inspect the goods, as well as the vehicle or the beast of burden used to transport such goods. The transporter shall also provide a list of such goods with proper details.

Part 3 Importation and Exportation of Goods by Air

Section 92

Any aircraft, except those of the government, entering into or departing from the Kingdom shall land and take off at a customs house airport.

Section 93

In case there is an emergency or an extreme necessity that an aircraft entering into or departing from the Kingdom has to land or take off at an airport other than a customs house airport, a master of the aircraft shall immediately report to a customs officer, an administrative officer or a police officer pursuant to the rules, procedures and conditions specified by the Director-General. The master of the aircraft shall not be allowed to unload goods from or load goods onto the aircraft without the customs officer's approval.

Once the aircraft has landed or taken off at the airport other than the customs house airport as prescribed in paragraph one, an owner or an officer of the airport shall immediately report an arrival or a departure of the aircraft to a customs officer in charge of an area at which such airport is located, and the unloading of goods from or the loading of goods onto the aircraft shall not be allowed without the customs officer's approval.

When the procedures prescribed in paragraph one are completed, it shall be deemed that the aircraft has landed or taken off at the customs house airport.

Section 94

Once any aircraft, except those of the government, has entered into the Kingdom, a master of the aircraft shall provide a due report of the aircraft and submit an air manifest to a customs officer at the customs house airport for examination.

The preparation and the submission of the due report and the air manifest under paragraph one shall be pursuant to the rules, procedures and conditions specified by the Director-General.

In case the aircraft under paragraph one has arrived at the customs house airport with foreign goods on board intended to be exported out of the Kingdom, the provision of Section 64 paragraph three shall be applied *mutatis mutandis*.

Section 95

Once any aircraft, except those of the government, has entered into the Kingdom, a master of the aircraft shall have the following duties:

- (1) Facilitate a customs officer to go on board;
- (2) Answer any question inquired by the customs officer concerning the aircraft, its crew, passengers, a journey and goods thereon;
- (3) Report about fire-arms, ammunitions, gunpowder or explosives on board, and hand over the fire-arms and the ammunitions to the customs officer as requested. The gunpowder and the explosives shall be handed to a customs officer specifically appointed for this purpose.

Section 96

Any aircraft, except those of the government, departing from the Kingdom at the customs house airport shall be granted a clearance certificate. A master of the aircraft shall provide a due report of the aircraft and submit an air manifest to a customs officer at the customs house airport for examination.

Once the customs officer has verified the due report of the aircraft, such report shall be deemed as a clearance certificate allowing the aircraft to depart from the Kingdom.

The preparation and the submission of the due report and the air manifest under paragraph one

shall be pursuant to the rules, procedures and conditions specified by the Director-General.

Section 97

If an aircraft granted a clearance certificate has departed from one customs house airport to the other customs house airport within the Kingdom, a master of the aircraft shall provide a due report of the aircraft and submit an air manifest to a customs officer at the latter customs house airport, as well as attach the latter clearance certificate with the former one. Such procedure shall be undertaken at every customs house airport until being granted the last clearance certificate to depart from the Kingdom.

Once the customs officer has signed the due report of the aircraft, such report shall be deemed as a clearance certificate of such customs house airport allowing the aircraft to depart from the Kingdom.

The preparation and the submission of the due report and the air manifest under paragraph one shall be pursuant to the rules, procedures and conditions specified by the Director-General.

Section 98

In case an exporter had already submitted a goods declaration to a customs officer as prescribed in Section 51 but did not duly load the goods on board an aircraft prior to its departure, the exporter shall notify a customs officer a cause of unduly loading within three days from the day the aircraft has departed. The customs officer shall take note of such information in the goods declaration and store the unloaded goods in a designated place at the expense of the exporter.

The exporter shall proceed one of the following measures to the stored goods in paragraph one:

- (1) Take the goods back within thirty days from the date of notifying the cause of unduly loading to the customs officer; or
- (2) Export the goods out of the Kingdom within seven days from the day the aircraft specified in the first goods declaration has departed.

In the case where such goods have been bonded or guaranteed; if the exporter does not comply with the procedures or measures prescribed in paragraph one or paragraph two, such goods shall be forfeited.

Part 4 Agents

Section 99

Any person wishing to be an authorized agent of an importer, an exporter or a transit or transshipment operator in order to proceed any measure in connection with imported goods, exported goods, goods in transit or transshipment, as well as proceed any other measures as specified in this Act shall be granted a permission from the Director-General pursuant to the rules, procedures and conditions specified by him.

The authorized agent under paragraph one shall be deemed as an owner of the imported goods, the exported goods, the goods in transit or transshipment.

Section 100

Any person wishing to be an authorized agent of a master of any means of transport in order to perform any duty specified in this Act shall be granted a permission from the Director-General pursuant to the rules, procedures and conditions specified by him.

Section 101

The authorized agents under Section 99 or Section 100 shall follow the rules, procedures and conditions specified by the Director-General.

In case the agents violate or fail to comply with those specified in paragraph one, the Director-General may suspend or revoke the agents' authorities without abridging a right to enforce a reasonable amount of collateral deposited by such agents. The suspension or revocation of the agents' authorities shall not acquit such agents from criminal offences specified in this Act or any other law.

Chapter IV Transit, Transshipment and Un-Clearance Goods

Part 1 Transit and Transshipment

Section 102

Any person bringing in goods for transit or transshipment out of the Kingdom shall submit a declaration pursuant to the forms and follow the rules, procedures and conditions specified by the Director-General.

The goods under paragraph one are not subject to a duty payment if the terms prescribed in paragraph one are complied, and such goods are brought out of the Kingdom within thirty days from the date of their entry into the Kingdom.

A transit where a land frontier is crossed shall be allowed only when there is an international agreement.

Section 103

In case a person bringing in goods for transit or transshipment does not bring the goods out of the Kingdom within a period of time prescribed in Section 102 paragraph two; or had requested to change a customs formality to importation under the terms specified in this Act but did not pay a duty or did not comply with other laws related to a customs matter within such period of time, such goods shall become properties of the state.

Section 104

In case there is a reasonable doubt that goods brought in for transit or transshipment have one of the following characteristics, a customs officer shall have a power to inspect or search such goods without a warrant.

- (1) Goods possessed to be used in terrorism or other matters in connection with the terrorism;
- (2) Types of goods, a transportation or transfer of such goods may affect international stability, peace or security;
- (3) Goods with false declaration of their origins;
- (4) Goods in violation of the laws related to transit and transshipment.

The inspection or the search under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 105

In case there is clear evidence that goods have the characteristics as prescribed in Section 104, such goods shall be forfeitable, irrespective of whether or not there is a person inflicted with a punishment according to a judgment. The Director-General may order to destroy such goods with methods that are safe for human, animals, plants, properties and environment,

order to immediately re-export such goods or to proceed any reasonable measure to disable the reuse of such goods or to make such goods to be used legally at the expense of a transporter of goods or a master of a means of transport.

Section 106

Prohibitions and restrictions of transit or transshipment under other related laws shall be applied to goods brought in for transit or transshipment with regards to public morality, public policy, public security, protection of life and health of humans, animals or plants and protection of national treasures possessing artistic, historical or archaeological value or protection of commercial or industrial property, including a compliance with any international agreement by which Thailand has been bounded.

Part 2

Un-clearance Goods

Section 107

Goods remaining in a customs custody in any of the following manners shall be un-clearance goods:

- (1) Dangerous goods of the types or categories specified under Section 5 (5), which has been imported but are not taken out of a customs area within the period of time specified by the Director-General;
- (2) Imported goods other than those prescribed in (1), which remain in a customs custody more than thirty days without a submission of a goods declaration, a duty payment or a deposit of a guarantee for duty payment of such goods; provided that the Director-General had sent a written notification to a transporter of goods in order to duly undertake such procedures, but the transporter did not comply within fifteen

days from the date of receiving such notification;

- (3) Imported goods other than those prescribed in (1), which had been submitted a goods declaration but were not fully paid a duty or deposited a full amount of guarantee, as well as were not taken out of a customs custody within thirty days from the date of receiving a written notification of the Director-General.

Section 108

In order to proceed any measure with an un-clearance goods under this Act, the Director-General shall have the following powers:

- (1) Order a customs officer to sell by auction or to destroy such goods; or
- (2) Order an importer or a transporter of goods to re-export such goods out of the Kingdom. If such person fails to comply with the order, a customs officer shall have a power to destroy such goods at the expense of the importer or the transporter of goods.

The measures applied to the un-clearance goods prescribed in paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General. In case the measure applied to the un-clearance goods is that specified in Section 107 (1), possible subsequent harms shall be taken into account.

The destruction of the un-clearance goods prescribed in (1) or (2), as the case may be, shall be safe for human, animals, plants, properties and environment.

If the Director-General finds that the proceeds of the sale of the un-clearance goods by auction prescribed in (1) will not be reasonable, or if there are other justifiable reasons, he may order to sell such goods by other methods. In the

case where the Director- General deems that the proceeds of the sale of un-clearance goods, either by auction or by other methods, will not be reasonable or beneficial, or may cause any damage, the Director- General may order to proceed any measure with such goods as he deems fit.

Section 109

If goods remained in a customs custody are perishable goods with a sign of decay or putrefaction, the Director-General may order to destroy or to proceed any measure at any time as he deems fit, and may collect expenses from an importer or a transporter of goods.

Section 110

The proceeds of the sale of the un-clearance goods, either by auction or by other methods under Section 108, shall be deducted for a duty, a storage fee, removal costs or other charges owed to the Customs Department, including taxes levied under other laws. The remaining balance shall be deducted for other charges payable to a storage operator and a transporter of goods, respectively. Any balance remained after the deductions shall become a property of the state unless an owner of the goods makes a claim for a refund within six months from the date of such sale.

Chapter V Bonded Warehouse, Godown, Place of Security and Permitted Port

Part 1 Establishment

Section 111

An establishment of a bonded warehouse is allowed for the purposes prescribed in Section

116 pursuant to the rules, procedures and conditions specified by the Director-General.

An establishment of a godown or a place of security is allowed to be used as a place of inspection, storage or clearance of imported or exported goods which have not been paid duty.

An establishment of a permitted port is allowed for an importation of goods into and an exportation of goods out of the Kingdom, a transit or a transshipment.

Section 112

Any person wishing to establish a bonded warehouse, a godown, a place of security or a permitted port shall be granted a license from the Director-General.

The submission of the request and a permission for the license under paragraph one shall be in accordance with the rules, procedures and conditions specified in the Ministerial Regulation. When granted the permission, an establishment of such warehouse, godown, place of security or permitted port shall be proceeded.

While the submission of the request to establish the godown, the place of security or the permitted port is in process; if the Director-General deems necessary, he may grant

a permission to establish a temporary godown, place of security or permitted port. The requester shall provide a layout with regard to a location and follow the rules, procedures and conditions specified by the Director-General.

Section 113

Apart from a license fee, the licensee under Section 112 shall pay an annual fee.

In case the licensee under paragraph one fails to pay the annual fee when it is due, the

Director-General shall send a written notice to the licensee in order to pay such fee in a period of time as specified by him.

Section 114

In case the license under Section 112 has been lost, destroyed or significantly damaged, a licensee shall submit a request for a substitute license within fifteen days from the date of an acknowledgement of such lost, destruction or damage.

The submission of the request and a permission for the substitute license shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 115

The licensee under Section 112 shall display a license or a substitute license, as the case may be, at a noticeable place within his place of business.

Part 2 Operation purposes

Section 116

A bonded warehouse shall be operated for the following

- (1) Storage of goods therein;
- (2) Display and sale of goods stored therein;
- (3) Production, mix, assembly, packing or processing in any manner of goods stored therein.

Section 117

The Director-General may request a guarantee from a licensee granted a permission to establish a bonded warehouse by bonding or depositing other forms of guarantee to ensure a duty payment or other expenses of which the

Customs Department may claim by laws or agreements.

Section 118

An inspection of goods stored in a bonded warehouse, a godown or a place of security shall be conducted at such bonded warehouse, godown or place of security.

In the case where he deems fit, the Director-General may order to inspect entered or released goods at any place other than that prescribed in paragraph one pursuant to the rules, procedures and conditions specified by him.

Section 119

In case there is a necessity for a benefit of proceeding a customs formality, a customs officer in charge of a permitted ports may order to store uninspected goods in a warehouse or a place of security.

Section 120

Goods stored in a godown or a place of security shall be kept in original cases or packages in which they were imported, unless granted a permission from a customs officer to move such cases or packages at a permitted port, or to bulk, sort, categorize, pack or repack in such warehouse or place of security, and the customs officer shall take note of such stored goods.

Any alteration, movement or proceeding of goods, their cases, packages, marks and numbers out of the storage place prescribed in paragraph one shall be proceeded under a permission of a customs officer or authorized by laws.

Goods, cases or packages, which have been altered, moved or proceeded by no means conform to paragraph two, shall be forfeited.

Section 121

Uninspected goods shall not be moved, bulked, sorted, categorized, packed or repacked at a permitted port or other places for a transfer of goods from a vehicle, unless granted a permission from and supervised by a customs officer.

Goods, which have been moved, bulked, sorted, categorized, packed or repacked by no means conform to paragraph one, shall be forfeited.

Section 122

Goods stored in a bonded warehouse may be moved to another bonded warehouse, or goods stored in a godown or a place of security may be move to another godown or place of security in accordance with the rules, procedures and conditions specified by the Director-General.

Section 123

A bringing in, a release, a storage, a transfer, an inspection or a control of goods in a bonded warehouse, a godown, a place of security and a permitted port shall be in accordance with the rules, procedures and conditions specified by the Director- General.

Section 124

When an importer or an exporter of goods had submitted a goods declaration and brought goods into a bonded warehouse pursuant to the laws, as well as the rules, procedures and conditions specified by the Director-General, a customs officer shall certify details of such goods, and the goods shall be deemed duly stored in the bonded warehouse.

The details of goods certified by the customs officer under paragraph one shall be used for a duty assessment of such goods; but in the case where the goods have been produced, mixed,

assembled, packed or proceeded by other methods in the bonded warehouse, a calculation of quantities of goods being used in such processes shall be in accordance with the rules specified or approved by the Director-General.

A licensee granted a permission to establish the bonded warehouse shall provide and submit a report of the transportation of goods into the bonded warehouse under paragraph one pursuant to the rules, procedures and conditions specified by the Director-General.

Section 125

In the case where quantities of goods in a bonded warehouse, a godown or a place of security do not conform to those declared to a customs officer by a licensee at the time goods have been stored in such places without a reasonable ground, such unconformable quantities shall be deemed as goods not being passed through a customs formality.

Section 126

An import and an export duty shall be exempted for goods released from a bonded warehouse to be exported out of the Kingdom, whether or not they are in the same condition as at the time of their importation.

A release of goods from the bonded warehouse to be transferred to another bonded warehouse or distributed to the importer under Section 29 or any person entitled to a duty exemption under the law on customs tariff or other laws shall be deemed as an exportation out of the Kingdom at the time such goods have been released from the bonded warehouse. The said procedures shall be in accordance with the rules, procedures and conditions specified by the Director-General.

An acceptance of the transferred or distributed goods under paragraph two shall be deemed as an importation into the Kingdom, or an importation has been completed at the time such goods have been released from the bonded warehouse. The said procedures shall be in accordance with the rules, procedures and conditions specified by the Director-General.

The provision of paragraph one shall not be applied to a transportation into the bonded warehouse of domestic goods, which are subject to an export duty and have been exported in the same condition.

Section 127

In case goods are entitled, by laws, to a duty exemption or a duty refund upon their exportation out of the Kingdom; if such goods are brought into a bonded warehouse under Section 116 (2) or (3), they shall be granted the duty exemption or the duty refund and such goods shall be deemed exported out of the Kingdom at the time they have been brought into the bonded warehouse. The said procedures shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 128

The Director-General may exempt or refund a duty to an importer for a lost or a destruction of goods by a force majeure or unavoidable incidents in the following cases:

- (1) Goods are lost or destroyed while they are being transferred to be stored in a bonded warehouse, a godown or a place of security;
- (2) Goods are lost or destroyed while they are being transferred at a permitted port;
- (3) Goods, which have been submitted a goods declaration to be stored in the bonded warehouse, are lost or destroyed

during the time they are stored in the bonded warehouse;

- (4) Goods, which have been submitted a goods declaration to be brought out of the bonded warehouse, are lost or destroyed while they are being delivered from the bonded warehouse.

The exemption or the refund of duty under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 129

Any licensee under Section 112 wishing to dissolve a business shall provide a written notification to the Director-General not less than thirty days prior to the date of dissolving the business.

The notification under paragraph one shall be in accordance with the rules, regulations and conditions specified in the Ministerial Regulation.

Section 130

The licensee, who had been granted a permission to establish a bonded warehouse, a godown or a place of security and notified the dissolution of business under Section 129, shall cease the operation under such license.

In case of the bonded warehouse, goods stored therein shall be subject to the following measures:

- (1) Inform an importer to bring goods out of the bonded warehouse and duly pay a duty within a period of time specified by the Director-General.
- (2) Export goods out of the Kingdom, or move to another bonded warehouse, duty-free zone or free trade zone under the law on Industrial Estate Authority of Thailand or distribute to the importer under Section 29

or a person entitled to a duty exemption under the law on customs tariff or other laws, as the case maybe, pursuant to the rules, procedures and conditions specified by the Director-General.

In case of the godown or the place of security, goods stored therein shall be deemed as un-clearance goods, and the measures under Section 108 shall be applied to such goods.

The Director-General may allow the licensee, who has been granted the permission to establish the bonded warehouse, the godown or the place of security, to dissolve the business once the provisions of paragraph two and paragraph three have been complied. Such license shall be terminated on the day a permission to dissolve the business is granted.

Section 131

In case the licensee, who had been granted the permission to establish the bonded warehouse and had notified the dissolution of business under Section 129, but failed to comply with Section 130 within a period of time specified by the Director- General, the Director-General shall order to revoke the license, and goods stored therein shall be dutiable goods from the day the Director-General has ordered to revoke such license. A calculation of duty shall be in accordance with Section 14 (1).

Part 3 Suspension and Revocation of Licenses

Section 132 I

If any licensee under Section 112 fails to comply or does not duly comply with this Act, ministerial regulations or orders issued by virtue of this Act or conditions set out in a license, the Director-General shall send a written notice to such licensee to comply or duly comply within a

specific period of time. If such licensee fails to comply, the Director- General shall order to suspend the license.

A licensee whose license has been suspended shall cease an operation within a period of time specified by the Director-General.

Section 133

The Director-General shall have a power to withdraw the license suspension order under Section 132 prior to an expiration of the period of time specified in such order if a suspended licensee has complied with this act, ministerial regulations or orders issued by virtue of this Act or conditions set out in a license.

Section 134

The Director-General shall have a power to revoke the license under Section 112 if a licensee commits one of the following actions:

- (1) Not proceeding an operation within ninety days from the date of granting the license or stop the operation more than one hundred eighty consecutive days without notifying the Director-General under the rules, procedures and conditions specified by him;
- (2) Having been suspended the license twice or more;
- (3) Violating or failing to comply with a license suspension order;
- (4) Not paying an annual fee within a period of time specified by the Director- General under Section 113 paragraph two.

Section 135

The license suspension order or the license revocation order under Section 132 or Section 134 shall be noticed to a licensee in writing, and the written notice of license suspension or revocation shall be displayed at a noticeable place within the licensee's place of business.

The provisions of Section 130 and Section 131 shall be applied to the licensee whose license has been revoked, mutatis mutandis.

Chapter VI

Duty-free Zone

Part 1

Establishment of Duty-Free Zone

Section 136

Any person wishing to establish a duty-free zone for a benefit of a

customs duty in an industrial operation, commercial operation or operations of other activities beneficial to the nation's economy shall be granted a license from the Director-General.

The submission of the request and a permission for the license under paragraph one shall be in accordance with the rules, procedures and conditions specified in the Ministerial Regulation. When granted the permission, an establishment of such duty-free zone shall be proceeded.

Section 137

Goods brought into a duty-free zone shall be entitled to a duty exemption or a duty refund by laws.

Section 138

A requester for a license to establish a duty-free zone shall have the following qualifications and shall not have the following disqualifications:

- (1) Being a state enterprise established under a specific law, a limited company or a public company;
- (2) Having an ownership, a possessory or an operational right over a land or an area on

which the duty-free zone will be established;

- (3) Not being a person, whose duty-free zone license is suspended;
- (4) Not being a person, whose duty-free zone license has been revoked unless the revocation was ordered more than three years prior to the date of a request for the license submission;
- (5) Having other qualifications or not having other disqualifications specified in the Ministerial Regulation.

Section 139

Apart from a license fee, a licensee granted a permission to establish duty-free zone shall pay an annual fee.

In case the licensee under paragraph one fails to pay the annual fee when it is due, the Director-General shall send a written notice to the licensee in order to pay such fee in a period of time as specified by him.

Section 140

In the case a license to establish a duty-free zone has been lost, destroyed or significantly damaged, the licensee shall submit a request for a substitute license within fifteen days from the date of an acknowledgement of such lost, destruction or damage.

The submission of the request and a permission for the substitute license shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 141

The licensee granted a permission to establish a duty-free zone shall display a license or a substitute license, as the case may be, at a noticeable place within his place of business.

Section 142

Any licensee granted a permission to establish a duty-free zone wishing to dissolve a business shall provide a written notification to the Director-General not less than ninety days prior to the date of dissolving the business.

The notification under paragraph one shall be in accordance with the rules, regulations and conditions specified in the Ministerial Regulation.

Section 143

A licensee, who had been granted a permission to establish a duty-free zone and notified the dissolution of business under Section 142, shall cease the operation under such license and inform a licensee granted a permission to operate business in the duty-free zone to proceed one of the following measures:

- (1) Bring goods out of the duty-free zone and duly pay a duty within a period of time specified by the Director-General or
- (2) Export goods out of the Kingdom, or move to another bonded warehouse, duty-free zone or free trade zone under the law of industrial estate authority of Thailand or distribute to the importer under Section 29 or a person entitled to a duty exemption under the law of customs tariff or other laws, as the case maybe, pursuant to the rules, procedures and conditions specified by the Director-General.

The Director-General may allow the licensee, who has been granted the permission to establish the duty-free zone, to dissolve the business once the provision of paragraph one has been complied. Such license shall be terminated on the day a permission to dissolve the business is granted.

Section 144

In case the licensee, who had been granted a permission to establish a duty-free zone and had notified the dissolution of business under Section 142, but failed to comply with Section 143 within a period of time specified by the Director-General, the Director-General shall order to revoke the license, any privilege of goods in such duty-free zone shall be terminated, and such goods shall be dutiable goods from the day the Director-General has ordered to revoke such license. A calculation of a duty shall be in accordance with Section 154.

Section 145

The provisions of Section 132, Section 133, Section 134, Section 135 paragraph one, Section 143 and Section 144 shall be applied to a suspension and a revocation of license to establish a duty-free zone, mutatis mutandis.

Part 2 Request for a Permission to Operate a Business in a Duty-Free Zone

Section 146

Any person wishing to operate a business in a duty-free zone shall be granted a permission from the Director-General.

A submission of a request and a permission for the license under paragraph one shall be in accordance with the rules, procedures and conditions specified in the Ministerial Regulation. When granted the permission, an operation in the duty-free zone shall be proceeded.

Section 147

A requester for a license to operate a business in a duty-free zone shall have the following qualifications and shall not have the following disqualifications:

- (1) Being a juristic person;
- (2) Granted a consent from a licensee to establish the duty-free zone to operate a business;
- (3) Not being a person whose duty-free zone operation license is suspended;
- (4) Not being a person whose duty-free zone operation has been revoked unless the revocation was ordered more than three years prior to the date of a request for the license submission;
- (5) Having other qualifications or not having other disqualifications specified in the Ministerial Regulation.

Section 148

The provisions of Section 139, Section 140, Section 141, Section 142, Section 143, Section 144 and Section 145, including related penal provisions shall be applied to a licensee granted a permission to operate a business in a duty-free zone, mutatis mutandis.

Section 149

A licensee granted a permission to operate a business in a duty-free zone shall operate the business in accordance with that stated in a permitted license, which conforms to an objective of an establishment of such duty-free zone.

In case licensee granted a permission to operate a business in a duty-free zone wishes to change, increase or reduce a type of an operated business, he shall request for a permission from the Director-General pursuant to the rules, procedures and conditions specified by him. The operation shall be continued when the permission has been granted.

Section 150

For a benefit of controlling a duty-free zone, the Director-General shall have a power to specify

categories or types of goods to be brought into or released from the duty-free zone, as well as specify other relevant rules, procedures and conditions as he deems fit.

Part 3 Privileges of Duty-Free Zone

Section 151

Goods imported into the Kingdom to be brought into a duty-free zone shall be exempted from an import duty in the following cases:

- (1) A machinery, an equipment, a tool and an appliance, including components thereof, which are necessary for a business operation, as well as goods to be used in a construction, an assembly or an installation of a factory or a building in the duty-free zone;
- (2) Goods imported to be used in an industrial operation, a commercial operation or operations of other activities beneficial to the nation's economy; or
- (3) Goods released from other duty-free zones.

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

The exemptions of the import and the export duty under paragraph one and paragraph two shall be in accordance with the rules, procedures and conditions specified in the Ministerial Regulation.

Section 152

In the case where goods are imported into the Kingdom, or local raw materials are brought into a duty-free zone to be produced, mixed, assembled, packed or processed in any manner for a purpose of exportation out of the Kingdom, such goods shall be exempted from

applications of the laws related to a control of standard or quality, and a stamp or a marking of such goods.

A bringing of the goods or the raw materials prescribed in paragraph one into the duty-free zone shall be exempted from applications of the laws related to a control of importation into and exportation out of the Kingdom, a possession or a use of such goods in a specific area as prescribed in the Ministerial Regulation.

A release of the duty exempted goods under paragraph one and paragraph two from a duty-free zone to be used or distributed in the Kingdom shall be subject to the laws related to the control of importation into the Kingdom, the possession or the use of such goods, or the control of standard or quality, the stamp or the marking of such goods from the date of releasing goods from the duty-free zone and such goods shall be deemed imported into the Kingdom on the date of releasing them from the duty-free zone.

The bringing of goods into or the release of goods from the duty-free zone under paragraph one, paragraph two and paragraph three shall be in accordance with the rules, procedures and conditions specified by the Director General.

Section 153

In case goods are entitled, by laws, to a duty exemption or a duty refund upon their exportation out of the Kingdom; if such goods are brought into a duty-free zone, they shall be granted the duty exemption or the duty refund assuming that such goods have been exported out of the Kingdom at the time they have been brought into the duty-free zone. The said procedures shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 154

For goods released from a duty-free zone to be imported into the Kingdom, whether or not they are brought in from outside or inside the Kingdom, a calculation of duty shall be based on a nature of goods, a customs value and a corresponding customs tariffs and a duty rate at the time goods are released from the duty-free zone.

In case the goods from inside the Kingdom are brought into the duty-free zone; if such goods are not entitled to a duty exemption or a duty refund upon exportation, they shall not be included in the calculation of duty.

The calculation of duty under paragraph one shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Section 155

A release of goods from a duty-free zone to be used or distributed in the Kingdom, transferred to a bonded warehouse, or distributed to the importer under Section 29 or any person entitled to a duty exemption under the law on customs tariffs or other laws shall be deemed as an importation into the Kingdom or an importation has been completed at the time such goods have been released from the duty-free zone. The said procedures shall be in accordance with the rules, procedures and conditions specified by the Director-General.

A use of goods in a duty-free zone for other benefits beyond an objective of an establishment or an operation of such duty-free zone shall be deemed as a release of goods from the duty-free zone, unless the release is for a purpose of disposal or destruction of damaged, unusable or unused goods in the duty-free zone under a permission of the

Director- General pursuant to the rules, procedures and conditions specified by him.

Section 156

A bringing of goods into or a release of goods, a storage, a transfer, a monitoring and a control of goods in a duty-free zone shall be in accordance with the rules, procedures and conditions specified by the Director-General.

Chapter VII Customs Officer

Section 157

In the case where there is a reasonable doubt that the provisions of this Act or other laws related to the customs are violated or not complied, a customs officer entrusted by the Director-General shall have the following powers:

- (1) Enter into a place of business or other places related to a business of an importer, an exporter, a transporter, an agent of such person or a relevant person as specified by the Director-General between sunrise and sunset or during working hours of such place. In this regard, the customs officer shall have a power to order such person or other persons in such place to comply, as necessary, for a benefit of an inspection;
- (2) Arrest an alleged offender under this Act without a warrant when a flagrant offence is committed, or there are other grounds under the Criminal Procedure Code in order to deliver the alleged offender to an inquiry officer;
- (3) Seize or sequester an account, a document, an evidence, information or any other article that may be used to prove the offence under this Act or under other laws related to the customs;

- (4) Issue a summon to an importer, an exporter, a transporter, an agent of such person or a person related to an importation or an exportation of goods to give an oral or a written statement, or submit an account, a document, evidences or other necessary articles for a benefit of an examination. A period of time of not less than seven days from the date of receiving such summon shall be given to the said persons.

Section 158

A customs officer shall have a power to inspect goods being passed through a customs formality or under a supervision of the customs, as well as to take a sample of goods for analysis, value assessment or other purposes for benefits of the government as necessary without paying a compensation. The samples shall be taken in a manner that causes the least possible loss or burden to an owner of the goods, and the remaining of samples shall be promptly returned to the owner.

Section 159

An exercise of the powers by the customs officer entrusted by the Director-General under Section 157 or by the customs officer under Section 158 shall be in accordance with the rules, procedures and conditions specified by the Director-General.

The customs officer shall have a power to enter into a place of business to examine or request for an account, a document, an evidence and any other information related to goods being passed or have been passed through customs formalities within a period of time not exceeding five years from the date of an importation of goods into, an exportation of goods out of or a transit of goods through the Kingdom.

Section 160

When there is a reasonable doubt that any means of transport is used to bring or take unpaid duty goods, prohibited goods, restricted goods or goods that have not been passed through a customs formality into or out of the Kingdom, a customs officer shall have a power to stop the means of transport to inspect or search such means of transport or a person thereon.

Section 161

A customs officer may inspect or search a baggage of a passenger entering into or departing from the Kingdom. If unpaid duty goods, prohibited goods, restricted goods or goods that have not been passed through a customs formality are found, he shall have a power to seize such baggage or goods.

Section 162

A customs officer shall have a power to inspect goods at a place of business, other related places or any means of transport as requested by an importer, an exporter or any person concerned.

Section 163

The Director-General shall have a power to establish a boarding station to inspect an arrival or a departure vessel and assign a customs officer to station on board while such vessel is in Thai waters.

Any vessel passing through the boarding station shall have a customs officer supervising onboard unless granted a permission from the customs officer in charge at the boarding station. When such vessel departs from a port area, it shall halt at the boarding station in order to let the customs officer off the vessel.

Section 164

In the case where there is a reasonable doubt that any vessel shall be seized or inspected under this Act, a customs officer shall have a power to order a master of a vessel to halt or move such vessel to any proper place. If the master of the vessel violates such order, the customs officer shall warn him to follow the order. If the master of the vessel violates such warning, the customs officer shall have a power to proceed any measure in order to force him to comply or move the vessel or prevent an escape.

Section 165

Any vessel not exceeding two hundred fifty gross tons, any other means of transport except an aircraft, a package, a case, or any article used or possessed to be used in a removal, a concealment or a transportation of unpaid duty goods, prohibited goods, restricted goods, goods that have not been passed through a customs formality shall be forfeited irrespective of whether or not there is a person inflicted with a punishment according to a judgment.

If a vessel exceeding two hundred fifty gross tons is used or possessed to be used in a manner prescribed in paragraph one, a court shall have a power to order a forfeiture of such vessel as appropriate.

Section 166

Unpaid duty goods, prohibited goods, restricted goods or goods that have not been passed through a customs formality shall be forfeitable under this Act.

Section 167

A customs officer, an administrative officer or a police officer shall have a power to seize or

sequester any article, which is forfeitable or suspected to be forfeitable under this Act.

If it is found after an investigation that a sequestered article is not forfeitable, such sequestration shall be revoked. In the case where such article is forfeitable, the customs officer, the administrative officer or the police officer shall have the power to seize it.

If the seized article is a means of transport used to commit an offence, and its owner or an entitled person does not submit a request to claim such means of transport back within sixty days from the date of seizure, or within thirty days from the date of seizure in case the seized article is not a means of transport, such unclaimed articles shall be deemed as ownerless and shall become properties of the State.

Section 168

If forfeited goods in respect of an offence committed under this Act do not belong to an alleged offender; a court shall have a power to order a forfeiture if an owner of such goods knows or has a reasonable doubt that the offence is committed or will be committed, but does not proceed any measure to prevent a commission or a completion of such offence or take a reasonable care to prevent such goods from being involved in the offence.

Section 169

If a customs officer detects that any person possesses a forfeitable article under this Act, he shall take note of a detected fact as evidence, and shall be presumed that such fact is true, and that such person has unlawfully imported such article or imported such article without passing through a customs formality unless it is proved otherwise.

The provision of paragraph one shall be applied to the offences committed under the law on a control of the exportation and importation of goods and the law on a control of money exchange.

Section 170

Any seized goods or article under this Act or other laws related to the customs shall be delivered to a customs officer for further legal proceedings.

The goods or the articles, which have been seized, or become properties of the State or forfeited by a court's order under this Act or other laws related to the customs shall be distributed pursuant to the rules specified by the Director-General.

Section 171

If seized goods are perishable goods, or a delay of proceeding may present a risk for damage or require an unreasonable storage cost the Director-General may order to sell the goods by auction or by other methods before they become properties of the State pursuant to the rules specified by him.

The proceeds of the sale under paragraph one shall be retained in lieu of the goods after a deduction of all expenses and charges.

Section 172

In order for a customs officer to perform his duties under this Act, a person concerned shall provide an appropriate facilitation.

Section 173

In order to perform the duties under this Act, a customs officer shall present his identity card to a person concerned.

The identity card shall be in accordance with a form prescribed by the Director-General.

Section 174

In case the offence under this Act is committed in the territorial sea; once a customs officer has arrested and delivered an alleged offender to a competent inquiry officer of any locality, the competent inquiry officer of such locality shall be the responsible inquiry officer in that case. A normal period of transporting the alleged offender to the said inquiry officer shall not be counted as a time of holding the alleged offender in the custody of the inquiry officer under the Criminal Procedure Code.

Chapter VIII

Authorities of the Customs in Specific Areas

Part 1

Customs Control Zone

Section 175

For the purpose of preventing and suppressing an offence related to the customs in any local area, such area shall be promulgated as a customs control zone in the Royal Decree.

Within the customs control zone under paragraph one, a customs officer shall have a power to inspect or search any building, place, means of transport or person, either during the day or at night, without a search warrant. The customs officer shall state a reasonable ground prior to exercising such duty.

In case there is a reasonable doubt that the person, who has been inspected or searched under paragraph two, has committed an offence under this Act or other laws related to the customs, and such person fails to provide a reasonable ground, the customs officer shall

have a power to arrest such person without an arrest warrant and deliver him to an inquiry officer for further legal proceedings.

Section 176

Subject to Section 175 paragraph one, the Director-General shall have a power to specify categories or types of goods that a trader in a customs control zone is required to provide in a control-book pursuant to the rules, procedures and conditions specified by the Director-General.

A customs officer shall have a power to examine the control-book and inspect goods declared therein as prescribed in paragraph one. If it is detected that amounts or quantities of goods do not conform to those declared in the control-book without a reasonable ground, it shall be primarily presumed that such unconfirmable amounts or quantities are goods possessed or rendered without a duty payment.

Section 177

Within a customs control zone, the Director-General shall have a power to issue a notification to designate a specific area to control a transfer of goods therein. A map identifying a boundary and a district of such specific area shall be annexed to the notification.

A transfer of goods into, out of or within such specific area shall be granted a permission from a customs officer pursuant to the rules, procedures and conditions specified by the Director-General.

Part 2 Common Control Area

Section 178

In this Part:

“Common Control Area” means an area designated to be a common control area under the law on cross-border transport facilitation.

“Agreement” means the agreement between the Thai government and a foreign government related to facilitation of cross-border transport.

Section 179

The Customs Department shall have the same powers in the Common Control Area as those in customs areas.

Section 180

A performance of duties by a customs officer in the Common Control Area located outside the Kingdom shall be deemed as a performance of duties within the Kingdom.

Section 181

A measure when an offence under this Act or other laws related to the customs is detected in the Common Control Area located in the Kingdom shall be in accordance with the following rules and procedures:

- (1) In case the offence is against the law of Thailand, a customs officer of the Thai Government shall conduct a legal proceeding;
- (2) In case the offence is against the law of the contracting state of the Agreement; upon request of an officer of the contracting state, a customs officer of the Thai Government shall deliver a person, an animal, a plant, goods, a means of transport used to transport such goods,

including its master and crew to the contracting state. The Director- General may exempt a duty payable to or refund a duty paid such imported goods pursuant to rules and procedures prescribed by him;

- (3) In case the offence is against the law of Thailand and that of the contracting state of the Agreement, a customs officer of the Thai government shall conduct a legal proceeding in accordance with the law of Thailand, and he shall inform an officer of the government of the contracting state on an outcome of the legal proceeding once the proceeding has been completed. Upon request of the officer of the contracting state, the customs officer of the Thai government may deliver a person, an animal, a plant, goods, a means of transport used to transport such goods, including its master and crew to the contracting state of the Agreement after the legal proceeding has been completed.

Section 182

When an offence under this Act or other laws related to the customs is detected in the Common Control Area located outside the Kingdom, a customs officer of the Thai Government shall request an officer of the contracting state of the Agreement to deliver a person, an animal, a plant, goods, a means of transport used to transported such goods, including its master and crew to the Kingdom in order to conduct a legal proceeding in accordance with this Act of other laws related to the customs.

When an offence against the law of Thailand and that of the contracting state of the Agreement is detected in the Common Control Area located outside the Kingdom, a customs officer of the Thai government may request an officer of the contracting state of the Agreement to deliver a person, an animal, a plant, goods, a means of transport used to transported such

goods, including its master and crew to the Kingdom in order to conduct a legal proceeding in accordance with this Act or other laws related to the customs.

Section 183

The Director-General shall have a power to specify the rules and the practice guidelines related to the customs in the Common Control Area.

Part 3 Coasting Trade

Section 184

“Coasting trade” means a transportation of goods by sea from one port to another port within the Kingdom in order to receive a payment from the transportation, including a trading of such transported goods.

The Director-General shall have a power to issue a notification specifying a form or a characteristic of a transportation which shall be considered as the coasting trade under paragraph one.

Section 185

When a vessel used in a coasting trade is departing from a port, a master of a vessel shall provide and submit a manifest prescribed detail of goods on board to a customs officer pursuant to the rules, procedures and conditions prescribed by the Director- General.

Once the customs officer has received and signed to certify a correctness of the manifest under paragraph one, such manifest shall be deemed as a goods clearance certificate and a vessel clearance certificate.

When the vessel used in the coasting trade arrives at another port, the master of the vessel shall present the goods clearance certificate

and the vessel clearance certificate to a customs officer in charge at the arrival area within twenty-four hours from its arriving in order to examine a conformity between the goods carried or transported in such vessel and the manifest from the port of departure.

In the case where it is detected that the goods carried or transported in the vessel have different types, categories, or quantities from those prescribed in the manifest, it shall be presumed that such goods have been imported or exported without a duty payment.

Prior to unloading goods from the vessel, the master of the vessel shall submit the goods clearance certificate and the vessel clearance certificate to the customs officer.

Once granted a permission from the customs officer, the unloading shall be proceeded. The said procedures shall be undertaken at every port at which the vessel arrives.

Section 186

A master of a vessel shall keep the manifests of every journey as prescribed in Section 185 on board for a period of three months in order for a customs officer to examine and record his examination in such manifests.

Section 187

A transfer of goods from a vessel during its journey is prohibited unless there is an unavoidable necessary cause, and a customs officer in charge at an arrival area has been notified of such cause.

Part 4 Contiguous zone

Section 188

All vessels entering into, halting or mooring in a contiguous zone shall answer any question

inquired by a customs officer concerning the vessel, its crew, passengers, a journey, natures of goods thereon and articles carried on board, and shall comply with reasonable orders of the customs officer.

Section 189

No vessel in a contiguous zone shall discharge any article without a reasonable ground or a permission of a customs officer.

Any goods involved in an offence under this Section shall be forfeited irrespective of whether or not there is a person inflicted with a punishment according to a judgment.

Section 190

The provisions of Section 66, Section 67, Section 157 (2), Section 160, Section 164, Section 165, Section 167, Section 169 and Section 170 shall be applied to any action committed in a contiguous zone. The penal provisions related to the above-mentioned Sections and the penal provisions of Section 212, Section 217, Section 219 and Section 241 shall also be applied.

Section 191

In case there is a reasonable doubt that smuggling has been committed or about to be committed, or that an offence under this Act has been committed in a contiguous zone, a customs officer shall have a power to order a master of a vessel to halt or move the vessel to any place in order to inspect or search the vessel, make an arrest or pursue legal proceedings.

When the customs officer has arrested and delivered an alleged offender to a competent inquiry officer of any locality, the competent inquiry officer of such locality shall have a power to inquire pending an appointment of a responsible inquiry officer by the Attorney-

General or a person acting on his behalf in accordance with the Criminal Procedure Code. In this regard, a normal period of transporting the alleged offender to the said inquiry officer shall not be counted as a time of holding the alleged offender in the custody of the inquiry officer under the Criminal Procedure Code.

Part 5 Joint Development Area

Section 192

In this Part;

“Joint Development Area” means the Joint Development Area under the Law on Thailand-Malaysia 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 193

Regulations of movements of goods imported into or exported out of the Joint Development Area shall be in accordance with the rules, procedures and conditions specified by the Director-General with the approval of the Minister.

Section 194

Subject to Section 195, Section 196 and Section 199 (4), the Customs Department still assumes all powers related to customs matters in connection with goods imported into or exported out of the Joint Development Area.

Section 195

A movement of any goods into or out of the Joint Development Area shall be in accordance with the following criteria:

- (1) Any goods entered 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 either the Kingdom of Thailand or Malaysia shall be deemed as imported goods;
 - (b) the Kingdom of Thailand or Malaysia shall be deemed an internal movement provided they are Customs approved goods, equipment and materials to be used in the Joint Development Area.
- (2) Any goods produced in the Joint Development Area entered into the Kingdom of Thailand, Malaysia or a third country shall be deemed as exported goods.
- (3) Any goods which have been entered into the Joint Development Area under (1) (b) and are to be moved into the Kingdom of Thailand or Malaysia shall be subject to the law of the Kingdom of Thailand or Malaysia, as the case may be.

Section 196

Any goods categorized as prohibited goods under the laws of the Kingdom of Thailand and Malaysia shall not be permitted to be brought into the Joint Development Area, except in case of necessity where an exemption is required for a specific importation. Such exemption shall be made by an agreement between competent authorities of the Kingdom of Thailand and Malaysia.

Section 197

An importation, an exportation and an internal movement of goods in the Joint Development Area shall be declared in the customs forms specified by the Director- General.

Section 198

A customs officer shall have a power with regard to customs procedures, including a duty collection as provided by this Act, and shall exercise such power 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 customs officers and officers of the Customs and Excise Authority of Malaysia established for the purpose of the coordination of the administration of the Customs and Excise laws in the Joint Development Area.

Section 199

Any act committed in the Joint Development Area:

- (1) Provided such act is an offence under the Customs-related laws of either the Kingdom of Thailand or Malaysia, such country whose law is alleged to have been breached may assume jurisdiction over such alleged offence;
- (2) Provided such act is an offence under the Customs-related law of both the Kingdom of Thailand and Malaysia, the country which may assume jurisdiction over the act shall be that whose officer first makes an arrest or seizure in respect of the alleged offence;
- (3) Provided such act is an offence under the Customs-related laws of both the Kingdom of Thailand and Malaysia in respect of which there are simultaneous arrests or seizures by both the Customs Department

and the Customs and Excise Authority of Malaysia, the jurisdiction over the alleged offence shall be determined through consultation between such Authorities.

- (4) Proceeds from any sale of forfeited goods which are the produce of the Joint Development Area shall be equally shared by the Kingdom of Thailand and Malaysia.

Section 200

For the benefit of this part, the term the “Kingdom” in this Act shall mean the “Joint Development Area.”

Section 201

The Central Tax Court, the Provincial Court of Songkhla or the Criminal Court shall assume jurisdiction of any customs case related to the Joint Development Area.

Chapter IX Sanctions

Section 202

Any person who submits, arranges or allows others to submit a false or an incomplete goods declaration, documents or information related to a duty payment or a compliance to this Act, which may cause a misleading in any item declared in such goods declaration, documents or information to a customs officer, shall be liable to a fine not exceeding five hundred thousand baht.

Section 203

Any person who notifies, gives statement or answers any question with false statement or refuse to answer customs officer’s questions required to be answered under this Act, shall be liable to an imprisonment for a term not

exceeding six months, or a fine not exceeding five hundred thousand baht or both.

Section 204

Any person who falsifies or modifies any document used in any proceeding under this Act, or modifies a document issued by the government to be used according to this Act or falsifies a seal, a signature or other marks of a customs officer used for any purposes in connection with this Act, shall be liable to an imprisonment for a term not exceeding six months, or a fine not exceeding five hundred thousand baht or both.

Any person who uses a document, a seal, a signature or a mark which is a result of the offence committed under paragraph one, shall be liable to the likewise punishment.

Section 205

Any exporter who had submitted an export goods declaration for a purpose of obtaining a duty refund by declaring a false description of export goods, and a customs officer detected that such goods are inconsistent with those declared, or their quantities are less than those declared, or such goods are not actually exported, shall be liable to imprisonment for a term not exceeding six months, or a fine not exceeding either five hundred thousand baht or four times of the sum of the claimed duty refund, whichever is higher, and such goods shall be forfeited.

Section 206

Any importer who submits a claim for a duty refund under Section 28 or Section 29 by declaring a false statement, fraud, deception or any other likewise means in order to obtain the duty refund more than the eligible amount, shall be liable to an imprisonment for a term not exceeding five years or a fine not exceeding

either five hundred thousand baht or four times of the sum of the excess duty refund being claimed, whichever is higher, or both the imprisonment and the fine.

Section 207

Any person who violates or fails to comply with the rules related to the storage or the transfer of dangerous goods specified in the Ministerial Regulation, shall be liable to a fine not exceeding one hundred thousand baht.

Section 208

Any importer or exporter who violates or fails to comply with Section 51, shall be liable to a fine not exceeding fifty thousand baht.

Section 209

Any master of a means of transport who violates or fails to comply with Section 56, shall be liable to a fine not exceeding fifty thousand baht.

Section 210

Any person who transfers imported goods or goods to be exported out of the Kingdom outside the designated area under Section 58 without the permission from the Director-General, shall be liable to an imprisonment for a term not exceeding two years, or a fine not exceeding either one hundred thousand baht or three times of the price of the goods, whichever is higher or both the imprisonment and the fine and the goods shall be forfeited,.

Section 211

Any importer or exporter who does not provide marks or numbers for cases or packages of goods or does not indicate such marks or numbers on related documents, shall be liable to a fine not exceeding fifty thousand baht.

Section 212

Any master of a means of transport carrying goods in cases or packages with unlawful sizes or characteristics or without a mark or a label required by laws, shall be liable to a fine not exceeding five hundred thousand baht, and the goods shall be forfeited.

Section 213

Any person who violates or fails to comply with Section 63, shall be liable to an imprisonment for a term not exceeding six months, or a fine not exceeding fifty thousand baht or both.

Section 214

Any master of a vessel who violates or fails to comply with Section 64, Section 71, Section 85 combined with Section 71 or Section 163 paragraph two, shall be liable to a fine not exceeding one hundred thousand baht.

Section 215

Any master of a vessel who violates or fails to comply with the customs officer's order under Section 65, shall be liable to a fine not exceeding fifty thousand baht.

Section 216

Any master of a vessel or master of an aircraft who violates or fails to comply with Section 67 or Section 95, shall be liable to a fine not exceeding one hundred thousand baht.

Section 217

Any person other than a master of a vessel, its crew, passengers and a person with a duty to perform on a vessel who boards onto a foreign vessel while such vessel is within the Kingdom without a permission from a customs officer, shall be liable to a fine not exceeding fifty thousand baht.

Section 218

Any master of a vessel who is in control of a vessel carrying goods within a customs house, port and it appears that the vessel become lighter while the master of the vessel cannot prove that the goods have been lawfully unloaded, shall be liable to a fine not exceeding one million baht and a judge shall be competent to order the confiscation of such vessel.

Section 219

Any master of a vessel or any master of a land vehicle who commits any of the following offences shall be liable to a fine not exceeding five hundred thousand baht:

- (1) Control a vessel or a land vehicle with a concealed or disguised place or any device adapted for smuggling goods, except when it is proved that he has exercised proper vigilance to prevent a creation of such concealed or disguised place or such device or;
- (2) Involve in a construction, an adapting, a placing or a use of the concealed or disguised place or any device adapted for smuggling goods.

The place or the device under paragraph one shall be destroyed or made to become an article not being used to commit offences under this Act.

Section 220

Any person who violates or fails to comply with the rules, procedures and conditions provided under Section 70 or Section 176 paragraph one, shall be liable to a fine not exceeding fifty thousand baht.

Section 221

Any master of a vessel who violates or fails to comply with Section 72, Section 74, Section 77,

Section 80, Section 82 paragraph two, Section 84 paragraph one, Section 85 combined with Section 77 or Section 185, shall be liable to a fine not exceeding fifty thousand baht.

Section 222

Any exporter who violates or fails to comply with Section 76 paragraph two, Section 90 paragraph two or Section 98 paragraph two, shall be liable to a fine not exceeding ten thousand baht.

Section 223

Any master of a vessel who violates or fails to comply with Section 79, shall be liable to a fine not exceeding five hundred thousand baht, and the goods related to such offence shall be forfeited.

Section 224

Any person who violates or fails to comply with Section 81, Section 92, Section 120 or Section 121, shall be liable to a fine not exceeding fifty thousand baht.

Section 225

Any exporter who violates or fails to comply with Section 82 paragraph one, shall be liable to a fine not exceeding fifty thousand baht.

Section 226

Any master of a vessel or exporter who violates or fails to comply with Section 83, shall be liable to a fine not exceeding fifty thousand baht.

Section 227

Any person who violates or fails to comply with Section 86, shall be liable to an imprisonment from three months to ten years, or a fine of four times of a price of goods including a duty or both, and the goods related to such offence

shall be forfeited irrespective of whether or not there is a person inflicted with a punishment according to a judgment.

Section 228

Any master of a vessel who moors a vessel or transfers goods imported into or exported out of the Kingdom in an area other than the inland waterways designated as a land frontier by the Director-General under Section 87, shall be liable to a fine not exceeding fifty thousand baht.

Section 229

Any person who violates or fails to comply with Section 88 or Section 89, shall be liable to a fine not exceeding one hundred thousand baht, and the goods related to such offence shall be sequestered until the procedures are duly complied.

Section 230

Any master of an aircraft who violates or fails to comply with the rules, procedures and conditions prescribed in Section 93 paragraph one, shall be liable to a fine of not exceeding fifty thousand baht.

An owner or an officer of an airport who violates or fails to comply with Section 93 paragraph two, shall be liable to a fine not exceeding fifty thousand baht.

Section 231

Any master of an aircraft who violates or fails to comply with Section 94 or Section 96, shall be liable to a fine not exceeding one hundred thousand baht, and the goods related to such offence shall be sequestered until the procedures are duly complied.

Section 232

Any master of an aircraft who violates or fails to comply with Section 97, shall be liable to a fine not exceeding fifty thousand baht.

Section 233

Any licensee under Section 112 who violates or fails to comply with Section 115 or Section 129, shall be liable to a fine not exceeding fifty thousand baht.

Any person who had been granted a license to operate a bonded warehouse, a godown or a place of security; once notified a dissolve of business but violated or failed to comply with Section 130 paragraph one, shall be liable to a fine not exceeding fifty thousand baht.

Section 234

Any person who violates or fails to comply with an order of a customs officer in charge of a permitted port under Section 119, shall be liable to a fine not exceeding fifty thousand baht.

Section 235

Any person who violates or fails to comply with the rules, procedures and conditions prescribed in Section 122, shall be liable to a fine not exceeding one hundred thousand baht, and the goods related to such offence shall be forfeited.

Section 236

Any person who violates or fails to comply with Section 123 or Section 172 or fails to comply with the rules, procedures and conditions prescribed in Section 156, shall be liable to a fine not exceeding ten thousand baht.

Section 237

Any person who clandestinely opens a bonded warehouse, a godown or a place of security, or

reaches the goods stored in such bonded warehouse, godown or place of security without a lawful ground, shall be liable to an imprisonment for a term not exceeding six months, or a fine not exceeding fifty thousand baht or both.

Section 238

Any person who has been granted a license to operate a duty-free zone but violates or fails to comply with Section 141, Section 142 or Section 143 paragraph one, shall be liable to a fine not exceeding fifty thousand baht.

Section 239

Any person who obstructs a customs officer from exercising his duty or fails to comply with an order of the customs officer entrusted by the Director-General under Section 157, shall be liable to an imprisonment for a term not exceeding one year, or a fine not exceeding one hundred thousand baht or both.

Section 240

Any person who violates or fails to comply with an order of a customs officer or obstructs the customs officer from exercising his duty under Section 160, shall be liable to a fine not exceeding fifty thousand baht.

Section 241

Any master of a vessel who violates or fails to comply with a warning of a customs officer or obstructs the customs officer from exercising his duty under Section 164, shall be liable to an imprisonment for a term not exceeding one year, or a fine not exceeding one hundred thousand baht or both.

Section 242

Any person who imports or exports goods, which have not been passed through customs

formalities into or out of the Kingdom, or unloaded goods from a means of transport, a bonded warehouse, a godown, a place of security, a permitted port or a duty-free zone without a permission from a customs officer, shall be liable to an imprisonment for a term not exceeding ten years, or a fine of four times of a price of goods including a duty or both. Such goods shall be forfeited irrespective of whether or not there is a person inflicted with the punishment according to a judgment.

Any person who attempts to commit the offence under paragraph one, shall be liable to the equivalent penalty.

Section 243

Any person who imports goods, which have been passed through or being passed through a customs formality, into or exports such goods out of the Kingdom in any manner to avoid or attempt to avoid a duty payment with an intention to defraud the government's duty payable for such goods, shall be liable to an imprisonment for a term not exceeding ten years, or a fine from half but not exceeding four times of an additional duty or both. The court may order to forfeit such goods irrespective of whether or not there is a person inflicted with the punishment according to a judgment.

Any person who attempts to commit the offence under paragraph one, shall be liable to the equivalent penalty.

Section 244

Any person who imports goods, which have been passed through or being passed through a customs formality into, or exports such goods out of the Kingdom, or brings goods in for transit or transshipment in any manner to avoid or attempt to avoid restrictions or prohibitions of such goods, shall be liable to an imprisonment for a term not exceeding ten years or a fine not

exceeding five hundred thousand baht or both. The court may order to forfeit such goods irrespective of whether or not there is a person inflicted with the punishment according to a judgment.

Any person who attempts to commit the offence under paragraph one, shall be liable to the equivalent penalty.

Section 245

Any person who is an instigator or a supporter or conspires to commit the offence under Section 242, Section 243 or Section 244, shall be liable to the equivalent penalty as the offender of such offence.

Section 246

Any person who assists in concealing, disposing, taking away, purchasing, accepting pledge or receiving by any means of goods, when he should have known that such goods are related to the offence under Section 242, shall be liable to an imprisonment for a term not exceeding five years, or a fine of four times of a price of goods including a duty or both.

If the person committing the offence under paragraph one knows that goods are related to the offence under Section 243, he shall be liable to an imprisonment for a term not exceeding five years, or a fine from half but not exceeding four times of an additional duty or both.

If the person committing the offence under paragraph one knows that goods are related to the offence under Section 244, he shall be liable to an imprisonment for a term not exceeding five years, or a fine not exceeding five hundred thousand baht or both.

Section 247

Any person who brings or allows other persons to load or unload prohibited goods, restricted goods or goods which have not been passed

through customs formalities onto or from a vehicle, shall be liable to the equivalent penalties as prescribed in Section 242 or Section 244, as the case may be.

Section 248

In the case where the offence under Section 242 is committed in a vessel over two hundred fifty gross tons or an aircraft; if a master of such vessel or a master of such aircraft fails to exercise his vigilance to prevent the commission of such offence, he shall be liable to a fine not exceeding five hundred thousand baht.

Section 249

Any person who violates or fails to comply with the rules, procedures and conditions prescribed in Section 177 paragraph two, or violates or fails to comply with Section 187, shall be liable to a fine not exceeding one hundred thousand baht.

Section 250

Any master of a vessel who fails to answer or comply with an order of a customs officer under Section 188, shall be liable to a fine not exceeding ten thousand baht.

Section 251

Any person who violates or fails to comply with Section 189, shall be liable to an imprisonment for a term not exceeding one year or a fine not exceeding either fifty thousand baht or two times of a price of goods, whichever is higher, or both the imprisonment and the fine.

Section 252

The person who commits the offence under Section 202, Section 242 or Section 244, shall

be liable irrespective of a willful intention to commit such offence.

Section 253

In case a person committing an offence is a juristic person, if the offence is caused by an order or an act of its board, manager or any person responsible for an operation of such juristic person; or in case such person omits from ordering or acting under his duty that leads to a delinquency of the juristic person, he shall be liable to a penalty specified for such offence.

Section 254

An assessment of a goods' price to determine a fine collected under this Act shall be based on a price of identical goods, which have been sold and paid a full amount of duty at or around the same time an offence has been committed; unless there is no such price, the assessment shall be based on the price specified by the Director-General.

Section 255

The Director-General shall have a power to order a payment of rewards pursuant to the rules specified by him with an approval of the Minister in the following cases:

- (1) For the offences under Section 242, Section 244 only in a case of avoidance of prohibition of goods and under Section 246, forty percent of the proceeds of sale of the exhibits shall be deducted and paid as rewards to an informant at a rate of twenty percent and to an authorized customs officer at a rate of twenty percent. In the case where the exhibits have not been forfeited or cannot be sold, the amount of such payment shall be deducted from the fine.
- (2) For the offence under Section 202, Section 243 and Section 244 only in a case of avoidance of restriction of goods,

twenty percent of the proceeds of sale of the exhibits shall be deducted and paid as a reward to an authorized customs officer. In the case where the exhibits have not been forfeited or cannot be sold, the amount of such payment shall be deducted from the fine.

- (3) In the case where a duty deficit is discovered by a competent customs officer which results in an additional duty collection, ten percent of the additional duty shall be distributed as a reward.

The rewards under (1) and (2) shall be deducted and paid to the informant not exceeding five million baht per case and paid to the authorized customs officer not exceeding five million baht per case. The reward under (3) shall be deducted and paid to the competent customs officer not exceeding five million baht per discovery.

Section 256

Subject to Section 257, the offences under this Act; if the persons committing such offences agree to pay the fines, enter into agreements, or bond or deposit a guarantee as the Director-General deems fit, the Director-General may waive prosecutions, and the cases shall be deemed terminate under the provisions of the Criminal Procedure Code.

In the case where the Director-General deems fit to prosecute any person under this Act, he shall record a reason wherefore such person should be prosecuted.

Section 257

For the offences under Section 227, Section 242, Section 243, Section 244 and Section 247, provided that the value of the exhibits including the duties exceeds four hundred thousand baht, the Case Settlement Committee shall have a power to settle the cases.

The Case Settlement Committee under paragraph one shall consist of a representative of the Customs Department, a representative of the Ministry of Finance and a representative of the Office of the National Police

When the Case Settlement Committee had settled any case, and an alleged offender paid a fine, or entered into an agreement, or bonded or deposited a guarantee pursuant to the ruling and within a period of time specified by the Case Settlement Committee, the case shall be deemed terminate under the provisions of the Criminal Procedure Code.

Transitional Provisions

Section 258

The qualified members of the Customs Duty Ruling Commission under the Customs Act, B.E. 2469 (1926) who had been in duties prior to the day this Act entered into force, shall remain in duties under this Act until the qualified members of the Customs Duty Ruling Commission are appointed according to the provision of this Act, provided that the appointment shall not be made later than one hundred eighty days from the day this Act enters into force.

Section 259

When this Act enters into force,

- (1) the bonded warehouses, the places of security and the duty-free zones established under the Customs Act, B.E. 2469 (1926) and in operation prior to the day this Act entered into force shall be deemed the bonded warehouses, the places of security and the duty-free zones under this Act;
- (2) the legal quays established under the Customs Act, B.E. 2469 (1926) and in operation prior to the day this Act entered

into force shall be deemed the permitted ports under this Act;

- (3) the warehouses and the godowns established under the Customs Act, B.E. 2469 (1926) and in operation prior to the day this Act entered into force shall be deemed the warehouses under this Act.

Persons who have established the bonded warehouses, the warehouses, the godowns, the places of security, the legal quays and the duty-free zones as prescribed in paragraph one, as well as operators in the duty-free zones may continue their operation, provided that they comply with the rules and pay the fees specified in this Act.

In case the persons under paragraph two violate or fail to comply with the rules or do not pay the fees specified in this Act, the Director-General shall revoke the licenses of such establishments, and the provision of Section 134 and Section 135 shall be applied.

Section 260

The provisions with regard to the period of time to bring goods out of the Kingdom under Section 102 and Section 103 shall not be applied in the case where there is an existing binding international agreement.

Section 261

The Director-General shall have a power to order the payment of rewards paid to informants and rewards paid to the customs officers for the case where the offences or the deficits in duty collection had been discovered prior to the day this Act entered into force, in accordance with the rates specified in Section 102 ter of the Customs Act, B.E. 2469 (1926) as amended by the Customs Act (No. 12), B.E. 2497 (1954).

Section 262

Any Royal Decrees, Ministerial Regulations, Regulations, Commands, Notifications or

Orders issued under the Customs Act, B.E. 2469 (1926), the Customs Act (No. 7),

B.E. 2480 (1937), the Customs Act (No. 8), B.E. 2480 (1937), the Customs Act (No. 9), B.E. 2482 (1939) or the Customs Act (No. 12), B.E. 2497 (1954), as the case may be, which had been in force prior to the day this Act entered into force, shall remain in force to the extent that they do not conflict with or contradict provisions of this Act, until Royal Decrees, Ministerial Regulations, Regulations, Commands, Notifications or Orders issued under this Act enter into force.

The issuance of the Royal Decrees, the Ministerial Regulations, the Regulations, the Commands, the Notifications or the Orders under paragraph one shall be completed within one hundred eighty days from the day this Act enters into force, otherwise the Minister shall report a cause of a delay to the Cabinet.

Rates of Fees

(1)	License Fees		
	(A) Establishment of a bonded warehouse	10,000	baht each
	(B) Establishment of a godown	10,000	baht each
	(C) Establishment of a place of security	10,000	baht each
	(D) Establishment of a legal quay	10,000	baht each
	(E) Establishment of a duty-free zone	10,000	baht each
	(F) Operation in a duty-free zone	5,000	baht each
(2)	Annual Fees		
	(A) Establishment of a bonded warehouse, a godown, a place of security, a permitted port and a duty-free zone	450,000	baht/year
	(B) Operation in a duty-free zone	45,000	baht/year
(3)	Customs Formality Fees		
	(A) Submission of a goods declaration	200	baht each
	(B) Request for a record of information into the electronic system	100	baht each
(4)	Fees for overtime service under Section 56		
	(A) Request for a special service at a customs office	400	baht/service
	(B) Station in an inbound vessel, an outbound vessel or a barge	500	baht/day/vessel or barge
	(C) Service at a bonded warehouse, a godown, a place of security, a legal quay or a customs office for a customs clearance	200	baht/goods declaration
	Station in a customs office or places other than, (B) and (C)	200	baht/service

(5)	Vessel or aircraft outwards clearance certificate fees		
	(A) For departure from the Kingdom	200	baht/vessel or aircraft
	(B) For departure to other customs ports or customs airports	100	baht/vessel or aircraft
(6)	Fee for goods clearance certificate and vessel clearance certificate under Section 185	100	baht/vessel
(7)	Fee for station on a vessel under Section 75	200	baht/day/vessel
(8)	Fees for customs inspection at a place of business, other related places or any vehicle under Section 162		
	(A) Transportation fee	20	baht/kilometer but not less than 100 baht
	(B) Daily fee	400	baht/person
(9)	Request for the advance ruling fees under Section 18		
	(A) Ruling on customs valuation	2,000	baht/application
	(B) Ruling on origin of goods	2,000	baht/application
	(C) Ruling on an interpretation of customs tariff	2,000	baht/application
(10)	Fee for goods monitoring under Section 69	200	baht/day/case or package
(11)	Fee for customs service on transit under Section 102	2,000	baht/vehicle