



Heading :

**The following report
may be of interest to :**

Summary :



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New Customs Act approved by the National Legislative Assembly

Importers/Exporters

The National Legislative Assembly Thailand (NLA) approved the draft Customs Act on 9 March 2017 to amend the current Customs Act B.E. 2469 (1926). Once it is announced, it will replace and consolidate all current versions of the Customs Act B.E. 2469(1926).

Some of the key amendments are outlined below:

- Revision of the current bribes and rewards regime (e.g. introducing caps per case).
- Introduction of 'willful intent' or 'negligence' to be considered for duty evasion offences.
- Limiting the period for Customs to carry out post-clearance audits to 5 years from the import or export date (to align with record retention requirements).
- Introduction of timeline (180 days) for Customs' Board of Appeal to consider appeal cases.
- Capping of duty surcharges per month at the duty shortfall amount itself;
- The duty refund period will be extended from 2 years to 3 years.
- Reduction of statutory penalties and fines for **duty evasion offence** to be in a range between **0.5 to 4 times of duty shortfall**, imprisonment not exceeding 10 years, or both.
- Changes to licensing requirements for goods consigned into Free Zone areas as specified in the relevant Ministerial Regulation.

The draft is expected to be proposed by the Prime Minister for the King's consideration within 20 days after the NLA's approval. Once it is approved and signed, it will be announced in the National Gazette and enforced within 180 days from the announcement date.

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