Thailand – “Fourth party” invoicing practice now accepted by Thai Customs

March 2013

On 6 March 2013, Thai Customs issued Customs Notification No. 29/2556 related to the “third/fourth party” invoicing practice under the ASEAN Trade In Goods Agreement (ATIGA). Based on this Notification, Thai Customs has accepted the principle that more than three countries should be allowed when using the ATIGA duty privileges and the Notification specifies guidelines in this respect (e.g. a sale invoice issued by the latest third country shall be attached and the name and country of the entity shall be addressed in Box 7 of Form D). The Notification has immediately become effective without retroactive effect.

It should be noted that, to date, the practice is acceptable only under the ATIGA as Thai Customs has not yet accepted the same interpretation for under FTAs. Therefore, importers who have more than three countries in a supply chain and utilize other FTAs (other than ATIGA) are suggested to keep monitoring if the “fourth party invoicing” practice become allowed for other FTAs.

Contact us

If you would like further advice or information in relation to the topic outlined above, please contact:

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