

(Unofficial translation, not for Quotation)

Notification of the Ministry of Finance

Re: Exemption of Customs Duty for the Least Developed Countries

For the sake of national economy in execution of the duty-free and quota-free (DFQF) scheme for the Least Developed Countries (LDCs) as the Thailand's announcement in the 9th Session of the Ministerial Conference of the World Trade Organization (WTO) in Bali, Indonesia on the 4th December B.E. 2556 (A.D. 2013), the Minister of Finance with the approval of the Cabinet, empowered by Section 12 of the Customs Tariff Decree B.E. 2530 (A.D.1987), issues the Notification as follows:

1. The Notification of the Ministry of Finance Re: Exemption of Customs Duty for the Least Developed Countries dated 30th December B.E. 2559 (A.D. 2016) shall be repealed.

2. Goods classified in part II of the Customs Tariff Decree B.E. 2530 (A.D. 1987) amended by the Customs Tariff Decree (No.6) B.E. 2559 (A.D. 2016) which originated from the LDCs shall be granted duty exemption with the annexed tariff schedule.

List of the LDCs are according to the United Nation list.

3. The duty exemption in article 2 are subject to rules and conditions as follows:

(1) Goods granted duty exemption shall be subject to the Rules of Origin and terms of delivery under the DFQF scheme for LDCs specified by importing country.

(2) Importer shall submit a certificate of origin under the DFQF scheme for LDCs specified by importing country before the release of goods from the custody of Customs.

(3) In case that importers cannot submit the certificate of origin before the release of goods from the custody of Customs but have an intention to claim preferential tariff concession of the duty exemption, importers shall state indicating such intention to the competent official and pay for import duty at general rate first.

(4) Goods or countries granted duty exemption shall not be goods or countries which The Minister of Finance promulgation not to grant duty exemption in accordance with the resolution of the Committee under the DFQF scheme for LDCs

4. Importers shall comply with the regulations specified by the Customs Department.

5. This Notification shall come into forced from 13rd November B.E. 2560 (A.D. 2017) until 31st December B.E. 2563 (A.D. 2020).

Notified on the 10th November B.E. 2560 (A.D. 2017)

Apisak Tantivorawong

Minister of Finance

Note:

1. The Notification Published in the Government Gazette, Vol. No. 134 Special Chapter 274d dated 10th November B.E. 2560 (A.D.2017)

2. Thailand has implemented the DFQF scheme for LDCs by issuing the Notification and come into forced since 9th April B.E. 2558 (A.D.2015) and amend the Notification in accordance with the HS 2017 and new Customs Act

3. In case that importers cannot submit the certificate of origin before the release of goods from the custody of Customs and state indicating intention to claim preferential tariff concession, they can submit a request for a refund in compliance with the Customs Law later