

**(Unofficial Translation, not for Quotation)**

Notification of the Ministry of Finance

Re: Exemption of Customs Duty for the Least Developed Countries

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In execution of the preferential tariff treatments for the Least Developed Countries (LDCs) by exemption Duty Free/Quota Free (DFQF) as Thailand announced in the 9<sup>th</sup> Ministerial Conference of the World Trade Organization (WTO) in Bali, Indonesia on the 4<sup>th</sup> 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. Goods, classified in Part II of the Customs Tariff Decree B.E. 2530 (A.D. 1987) amended by the Customs Tariff Decree (No. 5) B.E. 2555 (A.D. 2012), which originate from the Least Developed Countries shall be granted duty exemption with the annexed Tariff Schedule.

List of the Least Developed Countries are according to the United Nation (UN).

2. The duty exemption in article 1 are subject to rules and conditions as follows :

(1) Goods granted duty exemption shall be subject to Rules of Origin and comply with terms of delivery under the rules for the preferential tariff treatments for the Least Developed Countries by exemption Duty Free/Quota Free (DFQF).

(2) Importer shall submit a certificate of origin issued in accordance with the Rules of Origin for the preferential tariff treatments for the Least Developed Countries by exemption Duty Free/Quota Free (DFQF) before removing goods from Customs control.

In case that importers cannot submit the Certificate of Origin specified in (2), Importer shall be paid for import duty at general rate and requested to be refunded or shall be deposited as security covering the maximum duty payable.

(3) Goods and/or countries granted duty exemption shall not be goods and/or countries which The Minister of Finance promulgation not to granted duty exemption in accordance with the resolution of the Committee of “the preferential tariff treatments for the Least Developed Countries by exemption Duty Free/Quota Free (DFQF)”

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

4. This Notification shall come into forced from the following date of publication in the Government Gazette until the date of 31<sup>th</sup> December B.E. 2563 (A.D. 2020).

Notified on the 30<sup>th</sup> March B.E. 2558 (A.D. 2015)

Sommaï Phasee  
Minister of Finance

**Note:** Published in the Government Gazette, Vol No. 132 Special Chapter 80d

Dated 8<sup>th</sup> April B.E. 2558 (A.D. 2015).