Page 26

Vol. 134 Section 53 Gor Royal Thai Government Gazette 17 May 2017

(Royal Command Emblem)

**CUSTOM ACT, B.E. 2560 (2017)**

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His Majesty King Mahavajiralongkorn Bodindradebayavarangkun

Given on the 14th of May 2017

In the 2nd year of the present reign

His Majesty King Mahavajiralongkorn Bodindradebayavarangkun is graciously pleased to proclaim that:

Whereas it is expedient that the Customs Regulations should be revised;

Be it, therefore, enacted by the King, by and with the advice and consent of the National Legislative Assembly acting as the Parliament as follows:

Section 1 – This Act is called the “Customs Act, B.E. 2560”

Section 2 – This Act is shall come into force 180 days after the date of its publication in the Royal Gazette.

Section 3 – The following shall be repealed:

1. Customs Act, B.E. 2469 (1926)
2. Amendment of Customs Act (No.1), B.E. 2471 (1928)
3. Amendment of Customs Act (No.2), B.E. 2472 (1929)
4. Amendment of Customs Act (No.3), B.E. 2474 (1931)
5. Amendment of Customs Act (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)

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| Volume 134 Section 53 Gor | Page 41Government Gazette | 17 May 2017 |

Section 58. The loading and unloading of goods for import into the Kingdom or export out of the Kingdom shall be performed in the loading and unloading area only unless the Director-General grants permission for goods to be loaded and unloaded elsewhere, and the Director-General may require the importer or exporter, as the case may be, or the owner or guardian of such location to place security bond.

Section 59. All packages or cases containing goods that will be imported into the Kingdom or exported out of the Kingdom shall bear marks or numbers, and such marks or numbers shall be shown on all documents relating to such goods.

Section 60. For all goods imported or exported by post under Section 50(4), all parties involved in such import or export shall manifest particulars relating to the goods.

If there is any offence incurred in respect to the import and export of goods according to the first paragraph, the following persons shall bear the liability and penalty:

1. Addressee or recipient of the imported goods, or
2. Sender or person who delivered the goods to the post office for goods export

Section 61. The provisions of Sections 242, 243, 244 and 245 shall apply to goods imported or exported through the post.

Section 62. The customs officer may examine any parcel entering or leaving the Kingdom

In case of suspicious event, the customs officer may detain any mail or parcel until the exporter or sender or addressee or recipient of the goods manifests to the officer that it does not contain any prohibited or restricted goods, or goods that any tax remains unpaid.

Section 63. An importer, exporter, shipper and related person as specified by the Director-General shall have the duty to keep and maintain the accounts, documents, evidence and other information in connection with any items passing or having passed through the customs for a period of time not less than five years as from the date when the goods were imported or exported.

In the event that the person under the first paragraph terminates business, such person or a liquidator of such person shall have the duty to keep and maintain the accounts, documents, evidence and information for an additional period of two years from the date of business termination.

The safekeeping and maintenance of accounts, documents, evidence and information under the first and second paragraphs shall be in accordance with the criteria, methods and conditions as prescribed by the Director-General.

Part 1

Maritime Import and Export

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Section 64. For every vessel entering the Kingdom except for government vessels, the master of the vessel shall have duty to prepare report and submit cargo manifest and certificate of registry of his vessel to the customs officer for inspection.

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| Volume 134 Section 53 Gor | Page 71Government Gazette | 17 May 2017 |

Section 203. Any person providing false information, statement or answer, or failing to answer any question inquired by the customs officer pursuant to this Act, shall be subject to imprisonment for a term not exceeding six months or a fine not exceeding five hundred thousand Baht or both.

Section 204. Any person forging or counterfeiting documents to be used for execution pursuant to this Act, or altering officially issued documents for the benefit of execution pursuant to this Act, or counterfeiting seal, signature or other marks of the customs officer for any purpose relating to this Act, shall be subject to imprisonment for a term not exceeding six months or a fine not exceeding five hundred thousand Baht or both.

Any person using documents, seal, signature or marks resulting from the commission of an offence under the first paragraph, shall be subject to the same penalties.

Section 205. If any exporter submits an export entry to request for duty refund by providing incorrect cargo information, and the customs officer finds that such cargo does not meet the information being provided, or its quantity is less than the quantity being specified, or no cargo is exported as specified, such person shall be subject to imprisonment for a term not exceeding six months or a fine not exceeding five hundred thousand Baht or four times of the amount of duty requested for refund, whichever is higher, or both. Such goods shall be forfeited.

Section 206. If any exporter requests for duty refund under Section 28 or Section 29 by providing false or misleading information or by any similar means, with an intent to request for duty refund exceeding the amount he/she is entitled to receive, such person shall be subject to imprisonment for a term not exceeding five years or a fine not exceeding five hundred thousand Baht or four times of the amount exceeding the actual amount he/she is entitled to receive, whichever is higher, or both.

Section 207. Any person violating or failing to comply with the criteria on the storage or loading and unloading of hazardous goods as prescribed in the ministerial regulations, shall be subject to a fine not exceeding one hundred thousand Baht.

Section 208. Any importer or exporter violating or failing to comply with Section 51, shall be subject to a fine not exceeding fifty thousand Baht.

Section 209. If any person who is in charge of a vehicle violates or fails to comply with Section 56, such person shall be subject to a fine not exceeding fifty thousand Baht.

Section 210. Any person loading or unloading imported or exported good outside the area as prescribed in Section 58 without permission of the Director-General, shall be subject to imprisonment for a term not exceeding two years or a fine not exceeding one hundred thousand Baht or three times of the price of goods, whichever is higher, or both. Such goods shall be forfeited.

Section 211. Any importer or exporter failing to provide mark or number on the packages or cases of goods, or failing to manifest mark or number on goods-related documents, shall be subject to a fine not exceeding fifty thousand Baht.