

Thailand announces additional excise and customs duty related measures to support businesses during COVID-19 and duty exemption to encourage investment

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The Thai Government has announced several additional excise and customs duty measures to help support businesses through the ongoing disruption due to the COVID-19 pandemic.

These measures include:

► Excise reporting of inventory movement - Deadline extension

On 10 April 2020, Excise Notification re: Extension of the deadline for the compliance requirements under *Excise Act B.E. 2560* (No.11) was issued to postpone the deadline for the monthly filing of Form PorSor 07-03 (Monthly reporting on the movement of imported excisable goods) for imports between 1 March 2020 to 31 May 2020. The extended deadline for an importer to file Form PorSor 0703 for imports during the said period is extended to 15 July 2020.

► Duty exemption on imports for use in treatment, diagnosis or prevention of COVID-19

Customs Notification re: Rules and Procedures for exemption of customs duty on imported goods for COVID-19 also was issued on 10 April. The list of goods eligible for exemption will be further announced by the Ministry of Public Health. This exemption is valid from 26 March 2020 to 30 September 2020.

- Duty exemption on machinery imports to encourage domestic investment

The Ministry of Finance (MOF) announced, on 10 April, that the duty exemption shall apply to imported machinery that falls within the prescribed list of 146 Harmonized Schedule (HS) codes in order to encourage domestic investment in these sectors. The link to access the prescribed list is as follows: [CN re: The list of machinery under 146 HS Codes](#).

The key conditions to qualify for the MOF's duty exemption benefits include:

- Machinery must be new, not used
- Machinery must be used by the importer for its own operations
- The importer is prohibited from transferring or selling the machinery within five years from the date of import

This exemption is valid from 14 April 2020 until 31 December 2020.

- Origin Certificates issued under for duty reduction or exemption claims for imports under a Free Trade Agreement (FTA)

Importers are generally required to submit the original copy of the origin certificate at the time of import declaration in order to support the duty reduction or exemption claims made under the relevant FTA.

On 4 March 2020, Customs announced a temporary measure to allow importers to submit a photocopy of the certificate of origin (Form E) for imports under the ASEAN-China FTA only, if the original copy is not yet available at the time of import. The original Form E copy must be submitted within 30 days from the date goods are cleared from Customs.

This above measure has since been cancelled on 16 April 2020 and replaced by a separate new measure issued to grant the same 30-day time window to cover certificates of origin under all existing FTAs. Under the new measure, if the original certificate of origin could not be submitted within 30 days from the date of import, importers could request to extend the period for up to another 30 days.

This measure is valid until 30 September 2020.

For additional information with respect to this Alert, please contact the following:

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