

ADVANCE TARIFF RULING

When making business decisions about future imports, the advance tariff ruling service provided by Thai Customs may be of assistance. The advance tariff ruling is an advice provided by Thai Customs upon the written application by a business operator. The ruling outlines how Customs applies provision of existing laws and regulations concerning national tariff nomenclature to a specific commodity. The business operator who would like to seek the tariff classification of a product may apply for an advance tariff ruling to Thai Customs.

An application for an advance tariff ruling should be submitted in prescribed form at least 30 days before the proposed date of importation of the goods. In addition, the application should contain all the information required by Thai Customs. It is the responsibility of a business operator to provide Thai Customs with complete and accurate information. Failure to provide all the necessary information may result in a delay or inability to issue or nullification of the advance tariff ruling.

Application for Advance Tariff Ruling

An application for advance tariff ruling must be in the prescribed form as indicated in the Customs Notification No 54/2551. Each application shall be restricted to a single product and accompanied by the documents/ information listed below:

1. Supporting documents which indicate the intention to import the inquired product e.g. a purchase order or a sale contract or an invoice or a letter of credit (L/C), or a pro forma invoice. etc.; and
2. A full description of goods as necessary for making tariff decision together with other supporting documents such as trade name/brand, specific characteristics of goods, composition of goods, production formula, chemical structure, production process by which the goods are manufactured, a description of packaging, the anticipated use of goods, manufacturer's product literature, drawings, photographs, samples, catalogue, information on the tariff classification on the similar goods previously imported, etc.

The application for the advance tariff ruling should be delivered to the Customs Tariff Bureau, Thai Customs Headquarters in Bangkok at least 30 days before the proposed date of importation of the goods. Thai Customs sets standard for issuing the advance tariff ruling within 30 working days of the receipt of the application and all necessary information. If the given information is not sufficient for making decision, additional information will be requested and the time standard of 30 working days will commence with the receipt of additional information.

The application submitted should be in Thai and must be signed by a managing director or an authorized person. Thai Customs retains the right to reject the application if the afore mentioned conditions/documents are not fulfilled.

Request for Review of Advance tariff Ruling

A person who has received an advance tariff ruling has the right to dispute that ruling. The request for the review of the advance tariff ruling should be submitted within 30 working days from the date of receiving the advance tariff ruling. Upon the receipt of the request, Thai Customs will provide the decision of the dispute within 30 working days of receipt of the request for the review. The decision for the review on advance tariff ruling is deemed a final and will be effective 1 year from the date of issuing the reviewed decision of the dispute.

Benefits of Advance Tariff Ruling

An advance tariff ruling will be honored by Thai Customs and all Customs offices concerned as reference for tariff classification in processing Customs procedures upon importation. Meanwhile, it is effective for 1

year from the date of issuing the ruling. Additionally, the advance ruling is applied only to the applicant's goods on the condition that the actual imported goods is exactly the same as the goods presented in the request in all aspects or the material facts and circumstances surrounding the importation of goods in question are the same as the material facts and circumstances presented in the request for the advance ruling. The advance tariff ruling will be void if the information of goods in question given by the applicant is not accurate, incorrect or incomplete.

To ensure the receipt of the benefits of an advance tariff ruling at the time of importation, importers should refer to the given "advance tariff ruling" in the Import Declaration to allow a Customs officer at the port of entry to follow the advance tariff ruling correctly.

Revocation of Advance Tariff Ruling

An advance tariff ruling may be revoked by Thai Customs if the application for an advance tariff ruling contains a misstatement or omission of/incomplete material facts.

In addition, the rulings, although correct when issued, ceased to be effective at the later date if fall under the following circumstances:

- when the advance tariff ruling is in conflict with the new tariff measures or the judicial judgment;
- the advance tariff ruling is revoked, revised cancelled, or modified because additional information upon which the rulings were based or which effect the rulings is received.

CONTACT

For further inquiry and information, you may contact the Customs Call Center at Tel. 1164 or the Customs Clinic at Tel. 02-667-7880-4, Fax. 02-667-7885, e-mail: customs_clinic@customs.go.th. Additional information may also be obtained from Customs ports of entry/exit. Please consult our telephone directory for a Customs office near you. The listing can be found under the "CONTACT US" section.