



Tax News Flash

KPMG in Thailand



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Customs Department considers extending Covid-19 relief measures

The Thai Customs Department has provided several Covid-19 relief measures since the pandemic started in 2020. In response to the current Covid-19 situation in Thailand, which has impacted the country's economy as a whole, the Customs Department has extended some of the following relief measures **for another 6 months (from 1 April until 30 September 2022)** to help and support business operators who face financial difficulties resulting from the Covid-19 pandemic.

1. Extension period for customs duty surcharge reduction

The Ministerial Regulation on reduction of duty surcharge (No.3) B.E. 2564 (2021) originally ended on 31 March 2022.

However, the Customs Department proposed extending the above measures for another 6 months, and the Thai Cabinet subsequently approved the draft Ministerial Regulation on reduction of duty surcharge (No.4) B.E. 2565 (2022) on 24 May 2022.

- **Measure:** The period for reduction of the customs duty surcharge for delayed duty payment has been extended by the Customs Department. During this extension period, the reduced rate will remain at 0.25% per month, calculated from the amount of duty shortfall, starting from the date of importation or exportation, and ending on the duty payment settlement date.

- **Timeframe:** 1 April 2022 - 30 September 2022.

2. Extension period for the exemption from compliance with all or part of the customs law for goods in transit or transshipment

Ministerial Regulation (No. 3) B.E. 2564 (2021), specifying that importers of goods in transit or transshipment can obtain exemption from compliance with all or part of Section 102, paragraph 2 and Section 103 of Customs Act B.E. 2560, originally ended on 31 March 2022.

The Customs Department subsequently proposed, and on 24 May 2022 the Thai Cabinet approved, draft Ministerial Regulation (No. 4) B.E. 2565 (2022) granting importers a 6 month extension of measures exempting them from compliance with all or part of the customs law for goods in transit or transshipments.

- **Measure:** The aim of this 6-month extension is to provide relief from the impact Covid-19 on importers who faced delays in transportation and were thus unable to complete the transit or transshipment of goods within 30 days from date of entry according to Section 102 paragraph 2, resulting in the vest of goods as state property under Section 103 of Customs Act B.E. 2560.

In order to be exempted from the said requirements and avoid the risk of goods being vested as the State property, importers who cannot complete transit or transshipment within 30 days from date of entry as specified by Customs Act shall provide supporting evidence and reason for the delay.

■ **Timeframe:** 1 April 2022 - 30 September 2022

If you have any queries or need our assistance in relation to the new Covid-19 relief measures or other issues related to these measures such as the Customs One-Stop Service, please do not hesitate to contact KPMG Thailand's Trade & Customs team.

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