



The Customs Department has announced temporary measures to ease importers and exporters during the third wave of the covid pandemic

COVID-19 Updates

Due to COVID-19 situation, it leads the severe and board effect on Thai economy for both legal entities and individuals in various aspects including import and export businesses and it seems to be a delay for the recovery of the economy.

Previously, the Customs Department issued Notification No. 189/2017 dated December 29, 2017, allowing those, who would like to appeal the customs duty assessment, may file a request for pending customs duty payments which shall be submitted with security with the purpose of guarantee for customs duty payments. By having strict requirements, it results in suffering in the businesses or individuals during the COVID-19 situation.

Therefore, to alleviate the suffering of importers and exporters affected by the COVID-19 and increase financial liquidity. The Customs Department has therefore issued the Notification of Customs Department No. 103/256 (“Notification”) dated 1 July 2021 regarding the rules, procedures and conditions for requesting for a temporary stay of customs duty payments during the COVID-19 situation.

This Notification allows anyone who appeals against the decision on duty assessment from 1 July 2021 to 30 September 2021 to submit a temporary stay request directly to the Legal Division of the Customs Department and to be able to submit the following documents as a security:

1. A credit-based letter of guarantee; and
2. For anyone who previously submitted the bank guarantee as a security can reuse such guarantee for the outstanding customs duty payments.

In addition, On 28 June 2021, the Regulation of the Customs Department regarding the suspension or reduction of fines (No. 2) B.E.2654 (2021) was issued for assisting importers or exporters who do not pay duty within the specified period without intention to evade customs duty payments. In order to gain these benefits, the customs duty payments according to the duty assessment must be paid to the Customs Department from 1 June 2021 to 30 September 2021.