



## Customs-Related Information for Traveler

### I. Introduction

The Thai Customs Department is the national frontline against the smuggling of illegal drugs and other prohibited and restricted goods. Customs has discovered large amount of illegal drugs in accompanied baggage and on passengers themselves. However, we realize that very few travelers actually violate the law, but we still need to examine the baggage and/or carry out personal search, which by law we are allowed to do so.

To facilitate and expedite the clearance of passengers, the International Airport Customs Offices all over the country provide Customs inspectors to assist passengers at both the "Red and Green Channels".

**Green Channel:** Inbound passengers with nothing to declare walk through the "Nothing to Declare" exit (Green Channel); or

**Red Channel:** Inbound passengers with something to declare e.g. dutiable items, prohibited/restricted goods, etc. or you are unsure which exit to use go to the "Goods to Declare" exit (Red Channel).

If you need help clearing Customs, please do not hesitate to ask the Customs inspectors for assistance.

### *Duty Payment*

If you are bringing back with you an item you did not have it when you left Thailand and/or items with total combined value more than Baht 10,000, these items are subject to import taxes and duties. A flat rate of duty will be applied on the dutiable items provided that:

- The dutiable items are intended for personal use;
- They are at a reasonable quantity and not intended for commercial use, business, or trade purposes;
- The total value is not exceeding 80,000 Baht; and
- Passengers are able to pay taxes and duties in cash on the date of arrival.

If the passengers fail to comply any of the above-mentioned criteria and conditions, the dutiable items will be sent to a warehouse for a formal entry process. The goods are held under Customs control until a formal entry process has been completed. You will not be able to take the goods with you from the airport.

## *Duty Free Allowance*

The duty free allowance will be applied to accompanied personal effects up to Bath 10,000 worth if i) the items are intended for your own personal or professional uses; ii) the quantity are reasonable; and iii) the items are not subject to prohibition or restriction.

However, there are limits on the amount of alcoholic beverages, cigarettes, cigars and smoking tobacco to which you may include in your duty free personal exemption as follows:

- 200 cigarettes or 250 grams of cigars or smoking tobacco
- 1 liter of spirituous liquor.

Personal effects do not include motor vehicles and motor vehicle parts regardless of the length of time used and owned.

**Important Note :** There is **no exemption** for the cigarettes and liquor which traveler buys from Duty Free Shops located in the airport terminal. Therefore, the traveler should be aware of not carrying the exceeding amount of cigarettes and liquor into Thailand.

## *Accompanied Luggage Depository*

If you are a transit passenger with accompanied luggage and you do not want to clear Customs, you are allowed to deposit your accompanied items at a Customs Bond under the following criteria:

- Passengers have an air ticket to the third country available;
- The deposit duration is not more than 2 months;
- The deposited items are not prohibited/restricted goods; and  
There is no suspect of Customs offences , smuggling , or prohibition / restriction violation.

When the items are deposited at the Customs Bond at the Airport, Customs officials will issue a Deposit Form (Form 466) with two duplicates. The original copy is given to passengers. The first duplicate is affixed to the deposited items while the second one is affixed to the Deposit Form Counterfoil.

A daily fee at the following rates is charged for goods deposited in the Customs Bond:

If the gross weight per package

- |   |                      |
|---|----------------------|
| (a) not exceeding 20 kgs.                       | 40 Baht/package/day  |
| (b) exceeding 20 kgs. but not exceeding 40 kgs. | 80 Baht/package/day  |
| (c) exceeding 40 kgs.                           | 150 Baht/package/day |

Fractions of one day are rounded as one day.

## II Export Declarations

***Outbound Passengers with Expensive Items Intended for Re-Importation:*** If you are departing Thailand with certain items e.g. cameras, video cameras, laptop computers, tape recorders, etc. and you are intended to bring them back in Thailand, register these items- as long as they have serial numbers or other unique, permanent, marking items- to Customs at the departure airport after checking in and receiving a boarding pass. The Customs officials will record the exportation of such personal items intending for re-importation. All items registered will be allowed duty free entry when you return to Thailand.

***Outbound Passengers with Jewelry:*** Outbound passengers carrying jewelry intended for export themselves are required to complete Customs formalities before their departure at the Customs Airport Office.

***Outbound Passengers with Goods under Tax/Duty Drawback Scheme:*** Outbound passengers carrying export goods under tax and duty compensation/drawback scheme or with "Re-Importation Certificates" are required to complete formal Customs formalities before their departure at the Customs Airport Office.

It is illegal to take or send out of Thailand restricted and/or prohibited items e.g. illegal drugs, faked notes and coins, obscene items, pornography etc. Customs will seize any of restricted/prohibited items. If outbound passengers convict any of these offences, you will be subject to fine and imprisonment.

## III Visitor's VAT Refund

Travelers will be qualified for a VAT Refund if you meet the following conditions:

- You are a non-Thai resident and not staying in Thailand up to 180 days in a current tax year;
- You are not a pilot or a cabin crews of any airline departing Thailand; and
- You leave Thailand via an international airport.

Proof of export is required if you wish to claim a refund of the tax paid on eligible goods. To claim for a VAT refund, you should, first of all, contact Customs officials at the airport *before* checking in. The following documents must be available for inspection by Customs officials:

- A passport;
- VAT Refund Application Form (VAT Form 10);
- An original receipt; and
- Goods that go with the original receipts.

If the declarations for VAT refund are correct, Customs officials will sign and stamp the VAT Refund Application Form, affix a sticker to the luggage containing the eligible goods, and return every thing to you. You need to present the VAT Application Form approved by Customs to the Revenue officials after clearing immigration for a VAT refund. If you claim VAT refunds for small and expensive items e.g. jewelry, gold, watches, glasses, pens, etc., please have these items available for inspection at the VAT Refund Office again.

Also please allow extra time at the airport to have your application stamped and eligible goods verified, keeping in mind that other passengers will also requesting these services. You should arrive at the airport even earlier than the time recommended by your airline to be at your boarding gate on time.

## **IV Currencies**

### ***I. Foreign Currency Declaration (implemented on 24 February 2008)***

1. Any person who brings or takes an aggregate amount of foreign currency exceeding USD 20,000 or its equivalent out of or into the Kingdom of Thailand shall declare such amount of foreign currency to a Customs Officer.
2. Failure to declare upon bringing foreign currency that exceeds the amount restricted by law or its equivalent out of or into the Kingdom of Thailand or making any false declaration to a Customs Officer is a criminal offence.
3. If you have any enquiry, please consult a Customs Officer.

### ***II. Thai Currency Declaration***

1. Unlimited amount of Thai currency is freely allowed to bring into Thailand.
2. Only an amount of 50,000 Baht is freely allowed to take out of Kingdom of Thailand, exclude those traveling to Lao PDR., Myanmar, Cambodia, Malaysia, and Vietnam are freely allowed to take Thai currency out of Kingdom of Thailand up to an amount of 500,000 Baht.
3. If traveler needs to take Thai currency out of Kingdom of Thailand exceeding the amount allowed, the permission from Bank of Thailand will be required and shall declare to a Customs Officer.

## V ATA Carnets

The ATA Carnet allows the temporary import of exhibition and advertising materials, commercial samples, and scientific equipment from a signatory to the Conventions governing ATA Carnets into Thailand. As long as the conditions for the use of a Carnet are observed, its use permits temporary importation without payment of duty and with the minimum of restrictions.

The ATA Carnet holders arriving in Thailand should contact Customs officers at the Red Channel upon their arrival. Customs formalities and clearance of goods under ATA Carnets are to be processed and completed at the airport.

At the point of departure, the ATA Carnet holders are required to complete a re-exportation form, consisting of Re-Exportation Counterfoil and Re-Exportation Voucher, and submit them together with the re-exported goods to the Customs officials for verification. The Re-Exportation Counterfoil will have to be retained by the ATA Carnet holder while the Re-Exportation Voucher will be retained by Customs at the point of departure.

Carnets may also be obtained for temporary duty/tax free export of goods from Thailand to a foreign country. Please contact the International Chamber of Commerce for application details.

## VI Other Travel-Related Information

If you have any questions about Customs procedures, requirements, or policies regarding travelers, or you have a complaint about treatment you have received from Customs inspectors or about your Customs processing, please contact the nearest Customs Offices at the departure/arrival airport.

### **Important advises for foreign travelers**

**I.** The traveler shall be very careful of buying any luxury goods such as watches, pens, cameras or jewelry, etc. from unknown persons (unless from the authorized shops) found inside the airport terminal area without receipts. There is a possibility that the purchased good might be registered as stolen items which the buyer would be accused under Thai laws.

### **II Purchasing jewelry in Thailand**

- The traveler is not recommended to purchase jewelry from unknown person found on streets.

- Once the purchasing is completed, the traveler is advised to take those purchased jewelry back to his/her country in person. **Do not let the jewelry shop send it by parcel service !** Any defection later discovered by the buyer upon the parcel's arrival will be difficult to claim.

