

10 January 2012

To Department's bureau, office, group, and Customs house heads for acknowledgement.

[Signature]

(Mrs. Sarisa Mongkholsaisit)
Director of the Secretary Division, acting for
Director-General, Customs Department

[Signature]

(Mr. Chutiwat Wattanaphol)
Director, Customs Tariff Bureau

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Customs Department Notification
No. 1/2555

Regulations and Customs Procedures Regarding Exemption and Reduction of Customs Duty
for Goods Originating within ASEAN

For the implementation of the Memorandum of Understanding between the Governments of the Participating Member States of the Association of South-East Asian Nations (ASEAN) on the Pilot Project for the Implementation of a Regional Self-Certification System, and the obligations under the ASEAN Trade in Goods Agreement (ATIGA), the AFTA Council resolutions at its 23rd meeting on 13 August 2009, the Ministry of Commerce's letter No. 0608/4065, dated 26 October 2010 confirming the enforcement of the 2009 revised version of the Product Specific Rules under CEPT/ATIGA, and the Ministry of Finance Notification on the Exemption and Reduction of Customs Duty for Goods Originating within ASEAN, dated 6 January 2012.

By virtue of Section 3 of the Customs Act B.E. 2469 (1926), the Director-General of the Customs Department hereby notifies that the Notification of the Customs Department No. 78/2554, dated 2 December 2011, shall be revoked and replaced by this notification.

Article 1 General Principles

(1) The exemption and reduction of customs duty shall be granted to the goods in Part 2 of the Customs Tariff Schedule annexed to the Customs Tariff Decree B.E. 2530 (1987), as amended by the Customs Tariff Decree (No. 5) B.E. 2555 (2012), originating within ASEAN Member States in accordance with the annex to the Ministry of Finance Notification on the Exemption and Reduction of Customs Duty for Goods Originating within ASEAN, dated 6 January 2012.

(2) For goods subject to customs duty in the Annex to the Ministry of Finance Notification on the Exemption and Reduction of Customs Duty for Goods Originating within ASEAN, dated 6 January 2012, where the specific rate of duty of the goods compared to the percentage of their value is higher than the ad valorem rate of duty, the rate of duty shall be reduced to the ad valorem rate.

For goods not included in paragraph one, the specific rate of duty in the Annex to the Ministry of Finance Notification on the Exemption and Reduction of Customs Duty for Goods Originating within ASEAN, dated 6 January 2012, shall be applied.

(3) The exemption and reduction of customs duty in No. (2) shall be in accordance with the following regulations and criteria.

(3.1) Importers shall produce any of the following documents:

(3.1.1) A Certificate of Origin [Form D (ATIGA)] issued under the ASEAN Trade in Goods Agreement. In the case that importers cannot produce a Certificate of Origin [Form D (ATIGA)] before a release from customs custody, if they wish to apply for preferential tariff treatment in the form of an exemption or reduction of customs duty, they shall observe the customs laws.

(3.1.2) A sale invoice with an invoice declaration issued by a certified exporter. In case of a sale invoice without an invoice declaration issued by a certified exporter, other commercial documents with an invoice declaration issued by a certified exporter may be submitted instead. These documents, such as billing statement, delivery order or packing list, must have sufficient product details to verify the origin of the goods. The invoice declaration must be in accordance with the Memorandum of Understanding between the governments of the participating Member States of the Association of South-East Asian Nations (ASEAN) on the Pilot Project for the Implementation of a Regional Self-Certification System.

(3.1.3) A sale invoice or other commercial documents such as a billing statement, delivery order or packing list issued by an exporter indicating that the goods are originated within the Member States of the Association of Southeast Asian Nations under the ASEAN Trade in Goods Agreement for goods, with the FOB price not exceeding two hundreds US dollars.

(3.1.4) Any declaration issued by an exporter indicating that the goods are originated within the Member States of the Association of Southeast Asian Nations under the ASEAN Trade in Goods Agreement for goods with the FOB price not exceeding two hundreds US dollars.

(3.2) Importers from the Association of Southeast Asian Nations Member States will be eligible to apply for an exemption or reduction of customs duty by producing the documents in (3.1.2) and (3.1.3) after such Member States have completed the legal procedures to participate in the pilot project for the implementation of a Regional Self-Certification System, and has submitted the instrument of ratification or letter of acceptance document for safekeeping at the ASEAN Secretariat.

The rights to apply for an exemption or reduction of customs duty by producing the documents in (3.1.2) and (3.1.3) shall be void upon a termination of the memorandum of understanding to participate in the said pilot project.

(3.3) The customs tariffs under the ASEAN Trade in Goods Agreement for the same category/type of goods in the exporting Member State must not exceed the ad valorem rate of duty of twenty percent.

- (4) Importers shall comply with the customs procedures of this Notification.

Article 2 Certificate of Origin (Form D) Regulations

(1) The Certificate of Origin (Form D) in the format provided in Annex 7 of this notification shall be issued by a governmental agency of the exporting Member States of the Association of Southeast Asian Nations and shall bear the seal and the manually executed signature of the authorized signatory who appear on the list of names, addresses, specimen signature and specimen of the official seals of the issuing authorities that has been submitted to the Customs Department. Any change in the said list shall be immediately notified to the Customs Department.

The Customs Department shall not accept any Certificate of Origin (Form D) issued by an issuing authority whose name is not on the list in (1).

(2) The Certificate of Origin (Form D) shall be printed in English on ISO A4 size white paper. Correction or change made to the content of this form shall be carried out in either of the following means:

(2.1) Crossing out the incorrect statement and adding a new one. Such change and correction shall be approved by an official authorized to sign the Certificate of Origin (Form D). The certificate of origin shall be certified by the issuing authority. Any blank space in the certificate shall be crossed out to prevent unauthorized addition.

(2.2) Issuing a new Certificate of Origin (Form D) to replace the original certificate with incorrect content.

(3) The Certificate of Origin (Form D) shall be issued by the certificate issuing authority of the exporting Member State at the time of or immediately after exportation for the goods considered to be originating in that Member State.

In the case that a Certificate of Origin (Form D) cannot be issued at the time of exportation or within 3 days of shipment date due to a reasonable cause, the certificate may be issued retroactively within 1 year of the shipment date. Tick "/" in the "ISSUED RETROACTIVELY" Box, Box 13, of the form.

(4) In case of theft, loss or destruction of the Certificate of Origin (Form D) the certificate issuing authority shall issue a certified replacement copy of the original Certificate of Origin (Form D), which is stamped with the words "CERTIFIED TRUE COPY" in Box 12. The replacement copy shall bear the original date of issuance. However, this measure shall be carried out within 1 year of the date of issuance of the original certificate.

(5) The Certificate of Origin (Form D) shall be valid for a period of 12 months from the date of issuance.

(6) A single Certificate of Origin may cover many items of goods regardless of whether they share the same rate of duty or not. Each item qualifies separately in its own right.

(7) The Customs Tariff indicated in the Certificate of Origin (Form D) must be in the ASEAN Harmonized System (AHTN Code) (8-digit level) or the Harmonized System (HS Code) (6-digit level). Description, quantity, and weight of goods, marks and number of packages, number and kinds of packages, as specified, shall conform to the products to be exported.

(8) In the case that a single Certificate of Origin was issued for the goods eligible and ineligible for preferential tariff treatment, the certificate shall still be valid for the goods eligible for preferential tariff treatment.

(9) The Certificate of Origin (Form D) shall be issued in accordance with the origin conditions and regulations. Specific details on the origin of the goods, based on the table below, shall be indicated in Box 8.

Origin criteria	Rules of origin
a. Wholly obtained or produced goods in the exporting Member State satisfying Article 27 in Chapter 3 of the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2 of this notification).	WO
b. Non-wholly obtained goods satisfying Article 28 in Chapter 3 of the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2 of this notification): <ul style="list-style-type: none"> - Regional Value Content - Change in Tariff Classification <ul style="list-style-type: none"> • At two-digit level (Chapter) or • At four-digit level (Heading) or • At six-digit level (Subheading) - Specific processes - Combination of the above criteria 	Percentage of Regional Value Content, for example "40%" CC CTH CTSH SP Combination of the above criteria, for example "CTSH + 35%"
c. Partial Cumulation (PC) goods satisfying paragraph 2 of Article 30 in Chapter 3 of the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2 of this notification).	"PC x %" (when x is the percentage of Regional Value Content of less than 40%, for example "PC 25%")

(10) The Rules of Origin under the ASEAN Trade in Goods Agreement (ATIGA):

(10.1) In case of Wholly Obtained or Produced (WO), the goods shall be conformed with the Rules of Origin requirements in the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2 of this notification); or

(10.2) In the case that the Regional Value Content in the exporting Member State is not less than 40% or where there is a Change in Tariff Classification at 4-digit level under the Harmonized System, the goods shall conform to the Rules of Origin requirements in the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2, Annex 5 and Annex 6 of this Notification). Unless the Product Specific Rules (PSR) is stipulated in Article (10)(10.3), the Rules of Origin in Article (10)(10.2) shall not be applicable.

(10.3) In case of the Product Specific Rules (PSR), the goods shall be conformed with the Rules of Origin in the ASEAN Trade in Goods Agreement (Annex 3, Annex 5, Annex 6, Attachment 1 and Attachment 2 of this Notification).

(10.4) The goods listed in Annex 4 (ITA List) shall qualify as originating goods within the ASEAN Member States when they are produced with the materials listed in Annex 4 of this Notification even though they may be covered in (10)(10.2) or (10.3).

(11) For goods qualifying for originating goods under Article 2(10):

(11.1) In qualifying as originating goods under the Rules of Origin, the origin conditions shall be in accordance with the headings and sub-headings of the 2007 Harmonized System and Tariffs Schedule.

(11.2) In case the imported goods conform with Article 2(11)(11.1) conditions, it shall be eligible for the exemption and reduction of customs duty By checking the Customs Tariff Schedule attached to the Ministry of Finance Notification on the Exemption and Reduction of Customs Duty for goods originating within ASEAN, dated 6 January 2012, using a Correlation Table Harmonized System and Tariff Schedules from 2007 to 2012 (Attachment 3 of this Notification).

Article 3 Self-Certification Regulations

(1) A sale invoice with an invoice declaration shall be issued by a certified exporter, signed by hand, with the addition of the name of the person and the authorization code/certified exporter number. The issuing authority of the exporting Member State competent for the granting of the status of Certified exporter and the authorization code/certified exporter number shall provide the by-law name, company registration document, location, certified exporter number, certificate issuance date and certificate expiry date of these exporters to the ASEAN Secretariat. The ASEAN Secretariat shall be immediately notified of any change, revocation or suspension of these authorizations.

The Customs Department shall not accept any sale invoice with an invoice declaration issued by an exporter whose name does not appear on the ASEAN Secretariat's database as mentioned in (1).

The Member States eligible for the submission of sale invoices with an invoice declaration issued by a certified exporter, under the Memorandum of Understanding between the governments of the participating Member States of the Association of South-East Asian Nations (ASEAN) on the Pilot Project for the Implementation of a Regional Self-Certification System, shall be in accordance with Annex 9 of this notification.

(2) In case of sale invoices without an invoice declaration issued by a certified exporter at the time of exportation, a certified exporter may issue an invoice declaration on other commercial documents such as a billing statement, delivery order or packing list instead.

(3) Sale invoices, billing statements, delivery orders or packing lists with an invoice declaration shall contain adequate details for the origin determination purposes.

(4) Sale invoices, billing statements, delivery orders or packing lists with an invoice declaration shall be valid for a period of 12 months from the date of issuance.

(5) Certified exporters may issue sale invoices, billing statements, delivery orders or packing lists with an invoice declaration on their own or use a Certificate of Origin (Form D) issued by a certificate issuing authority.

(6) Sale invoices, billing statements, delivery orders or packing lists with an invoice declaration issued by a certified exporter shall contain the following statement confirming the originating goods status under the Rules of Origin in the ASEAN Trade in Goods Agreement (ATIGA):

"The exporter of the product(s) covered by this document (Certified Exporter No.....) declared that, except where otherwise clearly indicated, the products satisfy the Rules of Origin to be considered as ASEAN Originating Products under ATIGA (ASEAN country of origin.....) [with origin criteria:.....]".

(7) Sale invoices or billing statements or delivery orders or packing lists with an invoice declaration shall be issued in accordance with the conditions and rules of origin. The rule of origin for each good shall be indicated as shown in the following table.

Origin criteria	Rules of origin
a. Wholly obtained or produced goods in the exporting Member State satisfying Article 27 in Chapter 3 of the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2 of this notification).	WO
b. Non-wholly obtained goods satisfying Article 28 in Chapter 3 of the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2 of this notification): <ul style="list-style-type: none"> - Regional Value Content - Change in Tariff Classification <ul style="list-style-type: none"> • At two-digit level (Chapter) or • At four-digit level (Heading) or • At six-digit level (Subheading) - Specific processes - Combination of the above criteria 	Percentage of Regional Value Content, for example "40%" CC CTH CTSH SP Combination of the above criteria, for example "CTSH + 35%"
c. Partial Cumulation (PC) goods satisfying paragraph 2 of Article 30 in Chapter 3 of the ASEAN Trade in Goods Agreement (ATIGA) (Attachment 2 of this notification).	"PC x %" (when x is the percentage of Regional Value Content of less than 40%, for example "PC 25%")

Article 4 Importer Practices

(1) In case of submission of a Certificate of Origin (Form D):

(1.1) Importers shall produce a Certificate of Origin (Form D) issued under the Rules of Origin in the ASEAN Trade in Goods Agreement and subsequent regulations. They shall submit an original Certificate of Origin (Form D) in the format provided in Annex 7-1 and Annex 7-2 of this notification with the Import Document number written or stamped on its upper right hand corner. The certificate of origin shall be submitted to the port or customs house or customs office of importation. The customs officers shall record the receipt of document and check it against the import declaration information in the Customs Department's computer system before the goods can be released from customs custody.

Use one Certificate of Origin (Form D) for each import shipment.

(1.2) In the case that importers cannot produce a Certificate of Origin (Form D) at the port or customs house or customs office of importation before the release of goods from customs custody but wish to apply for preferential tariff treatment under the ASEAN Trade in Goods Agreement, the importers shall notify their intention to apply for preferential tariff treatment under the Ministry of Finance Notification on the Exemption and Reduction of Customs Duty for Goods originating within ASEAN, dated 6 January 2012. Importers shall note their intention to reserve the rights to request for a post-clearance refund of the customs duty for each item of goods on the import declaration in the Remark Box. These data shall be uploaded into the Customs Department's computer systems. The importers have to pay a normal rate of customs duty for the time being.

In the case that the importers have already uploaded the data into the Customs Department's computer systems but have not recorded the intention to reserve the rights to request for a post-clearance refund of the customs duty for each item of goods on the import declaration in the Remark Box, they must file a petition for indulgent and give reasons for such request to the relevant port or customs house or customs office of importation for consideration on behalf of the Customs Department before the goods can be released from customs custody.

(2) In the case of submission of sale invoices or billing statements or delivery orders or packing lists with an invoice declaration issued by a certified exporter, which contains the Authorization Code/Certified Exporter number as well as the names and signatures of the relevant persons, these documents shall have Article 3(6) and Article 3(7) statements and the Import Document number written or stamped on their upper right hand corner before submission to the port or customs house or customs office of importation. The customs officers shall record the receipt of document and check it against the information on the import declaration in the Customs Department's computer system before the goods can be released from customs custody.

Use one sale invoice or billing statement or delivery order or packing list with an invoice declaration for each import shipment.

(3) Importers shall provide the following data on an import declaration in accordance with the Customs Department's determined standards:

(3.1) In case of submission of a Certificate of Origin (Form D),

(3.1.1) Indicate the word "ATG" in the Privilege Code Box for each item in the import declaration detail.

(3.1.2) For each item in the Import Declaration Detail Permit,

(3.1.2.1) Indicate the Certificate of Origin number in the Permit No. Box.

(3.1.2.2) Indicate the date of issuance of the Certificate of Origin in the Issue Date Box.

(3.1.2.3) Indicate the country code of the exporting Member State applying for preferential tariff treatment in the Permit Issue Authority Box.

(3.2) In case of self-certification system,

(3.2.1) Indicate the word "ATG" in the Privilege Code Box for each item of the Import Declaration Detail.

(3.2.2) For each item of the Import Declaration Detail Permit,

(3.2.2.1) Indicate the number of the sale invoices with an invoice declaration issued by a certified exporter or the number of the billing statements or delivery orders or packing lists issued by a certified exporter, which are used as a certificate of origin, in the Permit No. Box, when it is not possible to have an invoice declaration on the sale invoices.

(3.2.2.2) Indicate the date of issuance of the sale invoices with an invoice declaration issued by a certified exporter or the date of issuance of the billing statements, delivery orders or packing lists issued by a certified exporter to certify the origin of goods in the Issue Date Box, when it is not possible to have an invoice declaration on the sale invoices.

(3.2.2.3) Indicate the country code of the exporting ASEAN Member State in the Permit Issue Authority Box.

(3.2.3) Indicate the Authorization Code/Certified Exporter No. as "CE: Authorization Code/Certified Exporter No. " and the certified exporter's company name in the Remark Box for each item of the Import Declaration Detail.

(3.3) Verify the rate of duty under the ASEAN Trade in Goods Agreement for the same category/type of goods in the exporting Member State to ensure that it does not exceed the ad valorem rate of 20%.

(3.4) Verify the eligibility for exemption and reduction of customs duty for the ASEAN originating goods in accordance with Article 1 - General Principles.

(4) Preparation and submission of Import Declaration documents

(4.1) In case of submission of a Certificate of Origin (Form D), importers shall submit the Import Declaration Detail together with the original Certificate of Origin (Form D), which declare the Certificate of Origin number, the Permit Issue Authority name and the claim for preferential treatment under the Annex to the Ministry of Finance Notification on the Exemption and Reduction of Customs Duty for Goods Originating within ASEAN, dated 6 January 2012, in the Import Declaration. Stamp or write the word "ATG" clearly in red ink on the upper right hand corner of the original copy of the Import Declaration and all of its copies.

(4.2) In case of a sale invoice or billing statement or delivery order or packing list with an invoice declaration, importers shall submit the Import Declaration Detail together with the sale invoice or billing statement or delivery order or packing list with an invoice declaration indicating the number of the said document, the Certified Exporter number, the certified exporter's company name and a claim to preferential treatment under the Annex to the the Ministry of

Finance Notification on the Exemption and Reduction of Customs Duty for Goods Originating within ASEAN, dated 6 January 2012, on the Import Declaration. Stamp or write the word "ATG" clearly in red ink on the upper right hand corner of the original copy of the Import Declaration and on all of its copies.

(5) In the case that importers submit a Certificate of Origin (Form D) after the validity period of 12 months from the date of issuance or a sale invoice, billing statement, delivery order or packing list with an invoice declaration after the validity period of 12 months from the date of issuance of such document(s) due to the reason(s) specified in Rule 14b (in Annex 8 of this notification) or Rule 14 (in Annex 1 of this Notification), the importer shall file an extension request at the port or place or customs house or customs office of importation. Reason(s) for such extension shall be provided with the request.

(6) In case of third country trade,

(6.1) In case of Certificate of Origin (Form D), in addition to compliance with Article 4(1)(1.1) or Article 4(1)(1.2), importers shall attach the sale invoice issued by a company located in a third country or by an ASEAN exporter responsible for a company located in a third country when the goods qualify as originating goods under the Rules of Origin under the ASEAN Trade in Goods Agreement. Tick "/" in the Third-Country Invoicing Box, Box 13. Indicate the invoicing company's name and the country in which it is located in Box 7 of the Certificate of Origin (Form D).

(6.2) In case of self-certification by a certified exporter, in addition to compliance with Article 4(2), importers shall attach the sale invoice issued by a company located in a third country or by an ASEAN exporter responsible for a company located in a third country when the goods qualify as the originating goods under the Rules of Origin under the ASEAN Trade in Goods Agreement.

(7) In case of Back-to-Back Certificate of Origin (Back-to-Back Form D) issued by an intermediate exporting Member State, based on the information of the original Certificate of Origin (Form D) issued by the first exporting Member State (Annex 8 of this Notification). In addition to compliance with the Rules of Origin regulations in Article 2, the following regulations shall be observed:

(7.1) Submit a Back-to-Back Form D issued by an intermediate exporting Member State, which contains some of the same information as the original Certificate of Origin (Form D) issued by the first exporting Member State. In particular, every column in the Certificate of Origin (Form D) under the Back-to-Back condition shall be completed. Indicate FOB price in the intermediate Member State in Box 9. With the exception of partial export shipment, only the price of goods exported to Thailand should be indicated. Tick "/" in the Back-to-Back CO Box, Box 13, of the Certificate of Origin under the Back-to-Back Form D condition.

(7.2) In the case that the information is incomplete or there is a suspicion of circumvention, the customs officers with the relevant authority or authorized power may request the importers to submit a copy of the original Certificate of Origin (Form D), which was issued by the first exporting Member State. In such case the preferential tariff treatment may be temporarily suspended. If the goods are not subject to import prohibition or restriction, they may be released when the exporters put up a security at the amount that shall cover the normal rate of duty for those goods.

(8) In the case that the imported goods from an exporting Member State into Thailand comply with the rule of origin in Article 30 (accumulation) under the ASEAN Trade in Goods Agreement (Attachment 2 of this notification), tick "/" in Box 13 - Accumulation or Partial Cumulation Box, as the case may be, in the Certificate of Origin (Form D) issued by the exporting Member State.

(9) In the case that imported goods from an exporting Member State into Thailand comply with the rule of origin in Article 33 (De Minimis) of the ASEAN Trade in Goods Agreement (Attachment 2 of this Notification) to Thailand, tick "/" in the De Minimis Box, Box 13 in the Certificate of Origin (Form D) issued by the exporting Member State.

(10) In case of goods imported through a territory of Non-Member State, in addition to compliance with Article 4(1) or Article 4(2), importers shall submit a Through Bill of Lading, the original or a copy of the sale invoice and other supporting documents, indicating that:

(10.1) Such transit is necessary for geographical reason or restriction of transport requirements.

(10.2) The imported goods have not entered into trade or consumption in the transited state and

(10.3) The goods have not undergone any operation there other than unloading or reloading or any other necessary operation to preserve them in good condition.

(11) In case of goods sent from a ASEAN Member State for trade, agricultural or craft exhibition, trade exposition or similar events or for display in shops or business premises in another Member State with the view to the sale of the goods and where the goods remain under customs control during the exhibition, and the goods are sold during or after the exhibition before being transported to Thailand, importers shall submit a Certificate of Origin (Form D) with the name and address of the exhibition venue indicated in Box 2. Tick "/" in the Exhibition Box, Box 13, in the Certificate of Origin (Form D). Importers shall comply with Article 4(1) or submit a sale invoice or billing statement or delivery order or packing list with an invoice declaration indicating the name and address of the exhibition venue in the said sale invoice or billing statement or delivery order or packing list and comply with Article 4(2).

If necessary, importers may be requested to produce documentary evidence issued by the authority in the Member State where the exhibition is held or to produce documentary evidence with the following information:

(11.1) That the exporter has dispatched the goods from an ASEAN Member State to the Member State where the exhibition or any of the above-mentioned events is held and has exhibited them there.

(11.2) That the exporter has sold or transferred the goods to a consignee in Thailand.

(11.3) That the goods have been consigned to Thailand during the exhibition or immediately thereafter in the state in which they were sent for the exhibition.

(12) In the case that an importer has complied with Article 4(1) (1.2) and wishes to apply for a refund of duty under a post-clearance preferential tariff treatment. The importer shall submit the original Certificate of Origin (Form D), with the number of the import declaration written or stamped on its upper right hand corner, to the port or place or customs house or customs office of importation.

(13) For imported liquid bulk cargo, importers shall submit a photocopy of the Certificate of Origin (Form D) during customs clearance together with the original copy of the Certificate of Origin (Form D), with "/" ticked in the "ISSUED RETROACTIVELY" Box or Box 13 in the Certificate of Origin (Form D), to the port or place or customs house or customs office of importation within 5 business days from the release date of the goods from customs custody.

(14) For imported goods which are re-exported to another ASEAN Member State, in addition to compliance with normal customs clearance, the following procedures shall be complied:

(14.1) In the case where import duty is paid,

(14.1.1) Exporters shall apply for a retrieval of the original Certificate of Origin (Form D) at the port or place or customs house or customs office of exportation by adding the following information to the Remark Box of the export declaration: "The goods are imported in accordance with the Certificate of Origin No..... issued by.....". For each item in the import declaration detail permit;

(14.1.1.1) Indicate the Certificate of Origin (Form D) number in the Permit No. Box.

(14.1.1.2) Indicate the Certificate of Origin (Form D) date of issuance in the Issue Date Box.

(14.1.1.3) Indicate the country code of the exporting ASEAN Member State applying for preferential tariff treatment in the Permit Issue Authority No. Box

(14.1.2) After loading the goods for shipment, the exporters shall pick up the Certificate of Origin (Form D) from the port or place or customs house or customs office of exportation and submit it to the Department of Foreign Trade for certification stamping.

(14.2) In the case that no import duties have been paid, importers shall submit both the import declaration and the export declaration and comply with Article 4(1) and

Article 4(14) (14.1). If the goods are eligible for an exemption and reduction of customs duty without having to submit a Certificate of Origin (Form D), the importer shall comply with Article 4(15) and Article 4(14)(14.1).

(15) In the case that the goods are eligible for an exemption and reduction of customs duty without having to produce a Certificate of Origin (Form D) or a sale invoice or billing statement or delivery order or packing list with an invoice declaration, the following regulations shall be observed:

(15.1) The importer shall apply for an exemption and reduction of customs duty to the port or place or customs house or customs office of importation.

(15.2) FOB price of the imported goods shall not exceed 200 US dollars.

(15.3) The importer shall submit any certificate issued by an exporter or submit a sale invoice or other commercial documents such as a billing statement or delivery order or packing list certified by an exporter that they are the originating goods from an exporting Member State under the Rules of Origin of the ASEAN Trade in Goods Agreement.

Article 5 Importers shall keep relevant import information on the goods being applied for preferential tariff treatment as well as copies of the certificates of origin, sale invoice, billing statements, delivery orders or packing lists with an invoice declarations. These information shall be kept for inspection in any form of media or as hard copies for a period of 5 years from the date of importation.

Article 6 This Notification shall come into force from 1 January 2012 onward.

Issued on 6 March 2012.

(Signed) Somchai Poonsawat
(Mr. Somchai Poonsawat)
Director-General of the Customs Department

Certified true copy
[Signature]
(Miss. Sudaratn Lurtwitayapont)
Customs Technical Officer, Senior Professional Level