



EUROPEAN UNION
DELEGATION TO THAILAND
Trade and Economic Section

2021

Customs Procedures for the Import of Samples into Thailand for trade fairs and exhibitions

This guidance document does not constitute a legally binding act and is of an explanatory and subsidiary nature. It is intended as a practical instrument to assist Member States Embassies and the economic operators in facilitating the compliant import of samples.

*Customs Procedure for the import of samples into Thailand for trade fairs
and exhibitions¹*

1. Legal Basis

- a) [Customs Act B.E. 2560 of 14 May 2017](#)
- b) Customs Tariff Decree B.E. 2530 of 23 December 1987 (in [English](#) only available with the legal texts without Annex and Part IV of the Decree concerning goods that may be eligible for customs duty exemption in [Thai](#))
- c) [Customs Notification No. 151/2563](#) of 23 September 2020 on Criteria, Procedure and Conditions for import duty exemption for samples without commercial value (item 14 under Part IV of the Customs Tariff Decree)

2. Customs Duty Relief

a) Duty Relief

Samples are duty and tax free if they have no commercial value², useless for sale (e.g. in general containing marks like ‘sample’, ‘not for sale’, ‘tester’, ‘demonstration’ or defecting mark for garment) and use for promotion purpose, and in amount that befits the purpose of its import. Products imported as samples can be consumed on-spot and still benefit from duty exemption.

To benefit from duty relief, Customs imposes quantity limitations for samples of **food and beverages**³ shipped for trade fairs and exhibition as follows (see No. 2.4 of Customs Notification No. 151/2561):

- 3 units or less; or
- weight of 2kg maximum.

According to customs practice at Suvarnabhumi airport cargo office, the limitation applies to each product brand/type separately, regardless of the customs code of the products. For example for cheese [040690 in the Thai Combined Nomenclature], if

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- Import of samples **for diplomatic use**: MFA should issue a certificate, based on the details of the diplomatic order. The certificate will serve to support the import and the duty relief but it does not grant an import licence waiver.
- Import of samples with no commercial value but **for other use** (e.g. for further business): it also falls under heading 14, in Part IV of the Customs Tariff Decree B.E. 2530.

² No definition provided in the legislation.

³ The same limitation applies to food and beverages samples without commercial value imported for other usage, for example for further business with potential clients.

different types of cheese are imported, the limit applies to each type of cheese considered separately, even if the same customs tariff code applies.

Also to be noted, if one exhibitor imports 5 kg of cherries for example, the duty waiver is applied up to 2kg and duties will be claimed on the remaining 3kg.

b) Duty Assessment

In situation where duties and taxes apply, please refer to rates corresponding to the customs code of the goods in the [Integrated Tariff Database](#). After encoding tariff classification, in the column 'duty reduction' please select 'General Rate (Section 12)'.

Wine and alcohol samples:

- Normally customs uses the price shown on the invoice, the purchase order and the proof of payment to assess the amount of duties. However since it is not possible in the case of samples (there is no purchase transaction), Customs can consider a price catalogue provided by the producer as a basis for valuation, supported by a letter addressed by the MS Embassy to Customs asking for facilitating the clearance of the shipment. The letter should include details of the event, a list of exhibitors and their products (with a description and the amount to be imported) as well as the estimate date(s) of arrival of the goods.
- customs duties and other applicable taxes (excise tax, earmarked tax -17.5% of excise tax value, and VAT)

(1) Import tariff rates of alcoholic beverages

Beers under HS 2203	60%
Wines under HS2204	54% or 60% depending on the degree of alcohol
Vermouth including other wines of fresh grapes flavoured with plant or aromatic substances under HS 2205	54% or 60% depending on the degree of alcohol
Other fermented spirits under HS 2206	60%
Distilled spirits and liqueurs under HS 2208	60% except for gin and geneva: 54%

(2) **Excise and related earmarked taxes**
(Source: EABC)

Liquor Category	Ad Valorem (SRP Excl VAT) %	Specific Baht Per LPA
1. FERMENTED LIQUOR		
1.1 Beer	22%	430
1.2 Wine & sparkling wine, made from grape		
(1) SRP Excl VAT ≤1,000 baht	0%	1,500
(2) SRP Excl VAT >1,000 baht	10%	1,500
1.3 Fruite wine with ingredient of grape or grape wine		
(1) Alcohol ≤ 7% / size ≤ 0.33L	10%	150
(2) Others: SRP Excl VAT ≤ 1,000 baht	0%	900
(3) Others: SRP Excl VAT > 1,000 baht	10%	900
1.4 Others: apart from 1.1, 1.2 and 1.3	10%	150
2. DISTILLED LIQUOR		
2.1 Local white liquor "Lao Khao"	2%	155
2.2 Others: apart from 2.1	20%	255
2.3 Sura Sam Thub		
(1) For industrial, medical, pharmaceutical and	0%	0
(2) For making denatured ethanol	0%	0
(3) Others: apart from (1) and (2)	0%	6

Elements of earmarked taxes imposed on alcohol excise tax:	
10%	Municipal tax
2.0%	Thai Health Promotion Foundation Fund (Sor Sor Sor)
1.5%	Thai Public Broadcasting Service Fund (TPBS)
2.0%	National Sport Development Fund
2.0%	Elderly Person Fund

Remark: SRP: Suggested Retail Price.

c) Contact point

Customs can provide indicatively prior information about the duties claimed for the products before their actual import, based on a list of products provided by the exhibitor. MS Embassies are invited to contact: Ms. Ratchanok Chuaychian, email: 106699@customs.go.th , Tel: 02-134-3783.

3. Clearance Procedure

Notes:

- (1) An import licence has to be issued by the relevant line agency (FDA, DLD, DoA, DoF, DE) before the goods physically enter Thailand's territory.
- (2) Means of transport for samples: air cargo, express or postal. No samples can be imported in carried-on luggage because the import licence holder (a Thai importing company) will be different from the declarant of the goods (passenger declaring goods through the customs red channel).

Step 1 – Submission of the declaration

The importer⁴ submits an **import declaration** in the e-Customs system, including supporting documents as follows:

- Bill of Lading/Airway Bill
- Invoice

⁴ Importers have to be registered with the Thai Customs in order to be entitled to submit a customs declaration.

- Packing list
- Import license
- Certificate of origin (in case any import duty privilege applicable e.g. from FTAs)
- Other relevant documents (e.g. insurance premium invoice)

Step 2 – Payment of taxes and duties

Once the import declaration is submitted to and accepted by the Customs, a number of the import declaration will be notified to the importer for processing the payment of customs duties and other applicable taxes as well as customs administrative fees⁵.

Payment can be made at either the Customs Department of the port of entry or via the e-Customs system's e-Payment section.

Step 3 – Inspection and Release

Once payment has been completed, the e-Customs system checks and verify the submission, analyse risk profiles and specifies whether the shipment is considered green line or red line.

- Green line: simple online screening - clearance can be made right away.
- Red line: all the supporting documents will have to be presented and the shipment is subject to physical inspection before clearance.

Average clearance time

At customs station only: approx. 30 minutes for express consignments (as indicated in No. 3.3 of the Customs Notification No.151/2561)

[Thailand's Time Release Study in 2018](#) suggests the following indicative clearance time at Suvarnabhumi Airport:

- In case of **pre-arrival clearance**, the average clearance time from the arrival of the goods is less than **2 hours** for green line shipments. For red lines shipments, the clearance time increases to **nearly 5 hours**.
- In **other situation**, the average clearance time from the arrival of goods is around **17 hours** for green line shipments. For red line shipments, the clearance time takes about **22 hours**.

⁵ Administrative fees:

- Import declaration fee: 200 Baht/declaration
- Fee for import declaration entry services (only when requesting for data key in services by officer): 100 Baht/declaration

Please note that other administrative fees may be applicable. These can be found in [the Ministerial Regulation concerning Customs Fees and Fee Exemption dated 13 November 2017](#).