



### Heading :

**The following report  
may be of interest to :**

### Summary :



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### Shipping marks under the New Customs Act BE 2560

Importers and exporters

Following our Tax Insight No. 11/2017 issued on 19 May 2017, we'd like to give you some more information about shipping marks under the new Customs Act B.E. 2560.

Many importers and exporters have asked whether the provisions of the new Customs Act on shipping marks are the same as under the current Customs Law. The relevant provisions of both laws are shown below.

Current Customs Act B.E. 2469	New Customs Act B.E. 2560
Section 118	Section 59
All cases or packages containing goods shall bear marks and numbers and these marks and numbers shall be shown on all documents relating to the goods.	Packages or containers of goods that will be imported into or exported out of Thailand shall have marks or numbers. These marks or numbers shall be shown in all documents relating to the goods.

Although the wording under the current and new Acts is slightly different, the principle of this context in practice remains the same. Guidelines have been issued on shipping marks under the current Customs Act and we expect that these guidelines will continue to apply under the new Customs Act. The guidelines are summarised below:

- If shipping marks and numbers are in text form, the declaration should be the actual text with a maximum of 512 characters.
- If shipping marks and numbers are in a foreign language, the declaration should be 'picture'.
- If shipping marks and numbers are pictures, the declaration should be 'picture'.
- The words 'no shipping marks' should be shown in the import entry for:
  - packages of personal belonging under Part 4, category 5 of the Customs Tariff Decree B.E. 2530
  - packages that are covered by privileges under an agreement with the United Nations Organisation, international law or treaties
  - articles that aren't in packaging e.g. motor vehicles, tires, rail way tracks, metal, wire, newspaper (rolls) and tiles
  - liquid products in large bottles and are covered e.g. acid
  - bulk articles
  - articles contained in one package
  - articles that are packed in standard packaging e.g. wood pallets, paper pallets that are the same size, other packages that are the same size, such as milk and liquor products



- articles in the form of a drum or fibre drum that are the same size, weight, and quantity e.g. lubricating oil, paint
- articles in paper bags or sacks that are the same size, weight, and quantity, e.g. fertiliser, ammonia, flour, rocks or sugar
- articles packed in clear cartons, e.g. engines.

Failure to comply with the above provisions may result in a fine of 1,000 Baht per entry (according to the Customs General Order No. 10/2554 on case settlement criteria under the Customs Act B.E. 2469).

There is a statutory penalty of 50,000 Baht under the new Customs Act B.E. 2560 for non-compliance with the requirements for shipping marks. The Customs Department hasn't released details about case settlement under the new Customs Act B.E. 2560. However, the fine at the case settlement is expected to remain at 1,000 Baht per entry.

We recommend that all importers and exporters check the relevant sub-regulations regarding shipping marks after the new Customs Act B.E. 2560 comes into effect on 13 November 2017.

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