



### **Heading :**

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

### **Summary :**



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### **Notice of Assessment (NoA) issued by Thai Customs following implementation of the new Customs Act**

#### **Importers/Exporters**

Following the implementation of the new Customs Act on 13 November 2017, we understand that many companies have recently been issued with a Notice of Assessment (NoA) from Thai Customs. The NoA may have been issued just before or around the same time the new Act came into force.

The NoA typically covers significant amounts, particularly if it was issued following a pending post-clearance Customs audit or investigation covering many years of back duties and fines. If a company doesn't agree with an NoA and decides to appeal against it, it must do so within 30 days of receiving the NoA. And the company would need to first pay the NoA, also within 30 days of receiving it, before they are able to appeal. This could be a significant administrative burden for the company as the appeal has to be done for each and every NoA and the amounts covered by these NoA may be significant.

The current rules do allow companies to place a deposit guarantee instead of paying the NoA upfront but this requires written approval from the Customs Director-General.

If a company has recently received an NoA and would like to appeal against it, we recommend you make sure that the appeal is lodged within 30 days of receiving it. Also, if the company is not in the position to pay the NoA first, early discussions with Customs on the possibility of deferring payments are strongly recommended to ensure that the company will not lose its right to appeal.

#### **For further information, please contact:**

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