

Customs and Trade Compliance – Are you in control or will you be caught out?

- Do you know how much duties you've paid in the past five years or what your top five duty spend products are?
- Do you know whether you're overpaying duty or losing out on available customs privileges?
- Have you recently carried out an internal customs compliance review?
- Have you been audited by Customs in the past two years?
- Do you know what the penalties are in case of customs non-compliance?

Don't get caught out

If you answered 'no' to any of these questions, there's a big chance you have customs risks related to your import/export operations in Thailand. Either that or you're missing out on opportunities to save money and privileges.

The regulatory Customs environment in Thailand is complex and continually evolving. In our experience, companies find themselves on the back foot when dealing with Thai Customs, especially during a customs audit or investigation. Equipping yourself with information on your customs operations and assessing your compliance level could help mitigate customs risks and assist your company in identifying possible customs opportunities.

So how can we help you?

We've developed OCAT (Opportunity & Compliance Assessment Tool) to quickly obtain information on your company's customs operations and to provide you with a report on **possible key compliance issues** on past imports and identify **opportunities to minimise duties** payable on future imports.

The good thing for you is that the analysis can be conducted from our offices, so it won't tie up your resources.

As part of the service, we will:

- prepare a letter to obtain your company's accurate import and export data from Thai Customs for the past 5 years, and
- analyse the data and identify key potential compliance issues and savings opportunities.

What will you get out of it?

- Accurate customs data for your company for the past 5 years.
- A Dashboard Report that summarises your company's customs operations and activities, total duties paid and any key areas of potential compliance issues and savings opportunities.
- A meeting with us to discuss our findings. We'll discuss with you implementing strategies to minimise identified risks or discuss ways to benefit from the identified savings opportunities.



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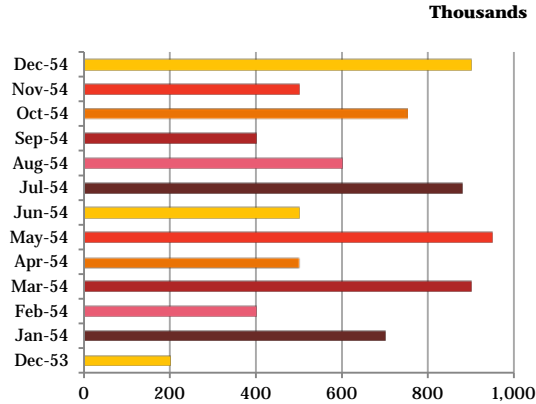
Opportunity and Compliance Assessment Tool (OCAT) sample report

Customs Duty Summary for Imports from December 2553 - December 2554

PwC Thailand is a member firm of PricewaterhouseCoopers International Limited. PwC has more than 184,000 professionals in 157 countries providing industry-focused assurance, tax and advisory services to enhance value for clients.

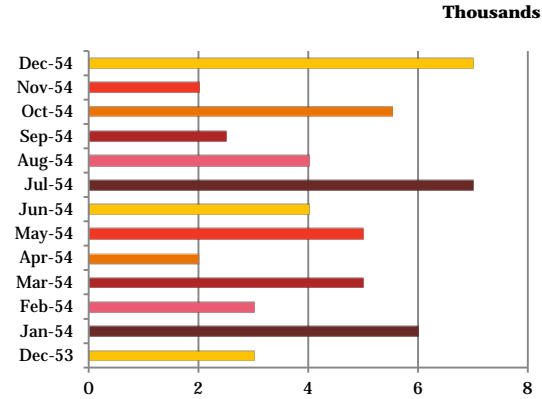
Total duty paid in THB terms

Month	Duty Paid (THB)
Dec-53	200,000
Jan-54	700,000
Feb-54	400,000
Mar-54	900,000
Apr-54	500,000
May-54	950,000
Jun-54	500,000
Jul-54	880,000
Aug-54	600,000
Sep-54	400,000
Oct-54	750,000
Nov-54	500,000
Dec-54	900,000
Total	8,180,000



Customs Value of imports

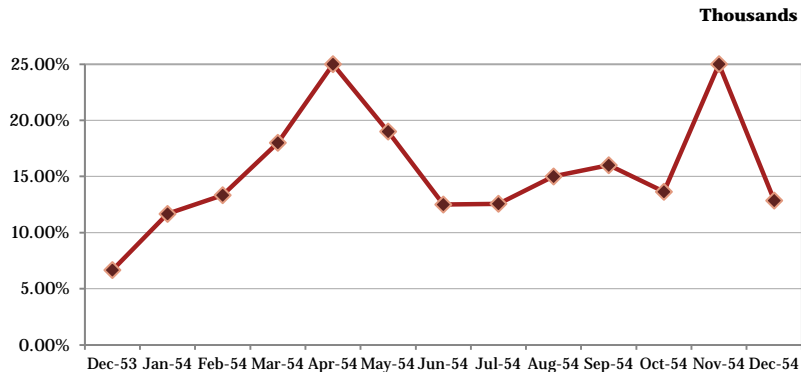
Month	Customs Value (THB)
Dec-53	3,000,000
Jan-54	6,000,000
Feb-54	3,000,000
Mar-54	5,000,000
Apr-54	2,000,000
May-54	5,000,000
Jun-54	4,000,000
Jul-54	7,000,000
Aug-54	4,000,000
Sep-54	2,500,000
Oct-54	5,500,000
Nov-54	2,000,000
Dec-54	7,000,000
Total	56,000,000



Topic	Risk Level	Opportunity
Classification	Red Circle	Green Circle
Origin	Green Circle	Yellow Circle
Valuation	Red Circle	Yellow Circle
Import Licenses	Yellow Circle	Red Circle
Privileges	Red Circle	Green Circle

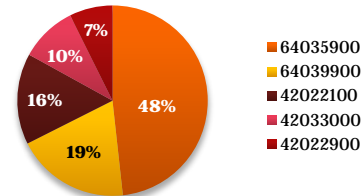
Duty rate average per month

Month	Duty Rate
Dec-53	7%
Jan-54	12%
Feb-54	13%
Mar-54	18%
Apr-54	25%
May-54	19%
Jun-54	13%
Jul-54	13%
Aug-54	15%
Sep-54	16%
Oct-54	14%
Nov-54	25%
Dec-54	13%
Average	15.48%



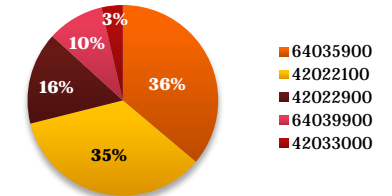
Top 5 duty spend imports (Description and HS)

Tariff Classification	Description	Customs Duty (THB)
64035900	xxx	2,500,000
64039900	xxx	1,000,000
42022100	xxx	800,000
42033000	xxx	500,000
42022900	xxx	380,000
Total		5,180,000



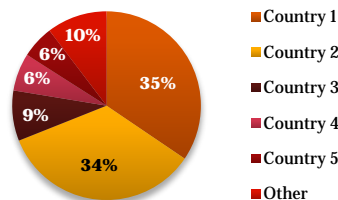
Top 5 customs value of imports (Description and HS)

Tariff Classification	Description	Customs Value (THB)
64035900	xxx	15,000,000
64039900	xxx	14,500,000
42022100	xxx	6,500,000
42033000	xxx	4,000,000
42022900	xxx	1,500,000
Total		41,500,000



Country of Origin by Customs Value (Top 5)

Country of Origin	Customs Value (THB)
Country 1	4,000,000
Country 2	4,000,000
Country 3	1,000,000
Country 4	750,000
Country 5	650,000
Other	1,200,000



Country of Origin by Customs Duty (Top 5)

Country of Origin	Customs Duty (THB)
Country 1	6,000,000
Country 2	1,750,000
Country 3	300,000
Country 4	290,000
Country 5	250,000
Other	250,000

