
Thailand Updates: Appeal against Customs' provisional case settlement

July 2016

On 26 July 2016, Thai Customs issued Customs Notification no. 85/2559 – announcing an opportunity for any eligible persons (i.e. importer, exporter and any relevant persons) to appeal against a provisional case settlement from Customs to potentially reduce the customs fines and penalties.

According to the Notification, companies can appeal against a provisional case settlement to prove that they did not intentionally commit the offence or they should have been subject to a lesser fine than as being considered by the competent Customs officer under the provisional case settlement.

The appeal must be submitted to the relevant Customs office that prepared the provisional case settlement within 30 days from the date of provisional case settlement together with the primary case assessments as well as other relevant details including case backgrounds, entry numbers and the appellants' arguments.

It is important to note that the Notification indicate that the facts of the case including the assessment and position on the technical issues (e.g. related to valuation, tariff classification, and customs privileges etc.) must firstly be mutually agreed by both Customs and the company.

The primary consideration of the case would be done by the Customs office that prepared the provisional case settlement as to whether or not the case falls under their responsibility. If so, the case will then be forwarded to the Legal Affairs Bureau (LAB) for further consideration.

Given this new Notification, companies that are currently facing Customs' challenges are recommended to (re)assess their position and see whether in their specific case there are any sufficient grounds or circumstances to argue for a reduction in fines and penalties before agreeing with Customs to settle the case.

Contact us

If you would like further advice or information in relation to the topic outlined above, please contact:

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