A.T.A. Carnet System

Temporary Admission Using A.T.A. Carnet

1. Required Documents

- 1.1 A.T.A. Carnet documents
- 1.2 Passport of the importer
- 1.3 Boarding pass of the passport holder

2. Steps of the Procedures

Step One

Go through the red customs channel

- After the importer goes through passport control of the immigration, he needs to bring the goods he wants to temporarily import through the red channel of the Customs Department and shows his A.T.A. Carnet documents in notifying that he wants to proceed with the temporary admission under the A.T.A. Carnet system with the customs officials.
- The customs officials at the red channel will lead the importer with his goods to the customs office for the importation procedures.

<u>Step Two</u>

Examination of A.T.A. Carnet documents

- The importer fills out the importation voucher of the A.T.A. Carnet and submits it to customs officials at the customs office for verification.
- Customs officials examine the completeness of the documents and record it on the registrar of temporary admission of the customs office. The officials will then allocate an admission number and a duty-free allowance number.
- Customs officials record the date and

admission port, the admission number, the duty-free allowance number, the designated date of re-exportation on to the importation counterfoil and the importation voucher of the A.T.A. Carnet, together with the signature of the official.

Step Three

Release of the imported goods

- Customs officials verify whether the goods that are actually imported are consistent with what is declared in the documents.
- In case the goods that are actually imported are consistent with what is declared in the documents, they will be released from the custody of the customs officials promptly. Details of the release will be recorded on to the back page of the importation voucher.
- In case the goods that are actually imported are inconsistent with what is declared in the documents, record of the release shall be made to the effect of the goods that are actually imported.
 - In case the goods that are actually imported are short of what has been declared, the importer shall rectify what has been declared in the documents and sign his name to verify the change.
 - In case the goods that are actually imported exceed what has been declared, what has not been declared shall be separated to proceed with appropriate procedures, such as paying duty or complying with regular declaration procedures, etc.

Step Four

Documentation

- Customs officials keep only the importation voucher of the A.T.A. Carnet for record, and send it to the export VAT (Value Added Tax) office in waiting for the importer to do the re-exportation procedures. When the importer arrives to do that, customs officials shall match the importation and re-exportation documents to settle the account. Then, the officials will send the documents to keep as microfilms.
- The remaining documents of the A.T.A. Carnet will be returned by the customs officials to the importer for further use in customs procedures.

Step Five

Requiring tax payment

- In case the A.T.A. Carnet documents have expired and there is no record of reexporting the imported goods out of the country, the following shall be carried out:
 - Notifying the Board of Trade of Thailand as the guarantor to pay the duty
 - Cancelling the requirement of duty payment if there is credible record showing that such temporarily imported goods have been reexported or brought out of the country
- In case there is no record of properly reexporting through the customs, the case shall be reported to Tax and Duty Service Division, Suvarnabhumi Airport Passenger Control, Customs Bureau for consideration.

3. Implementation Period

About 15-30 minutes depending on the number of imported goods.

4. Service Fee

There is no service fee.

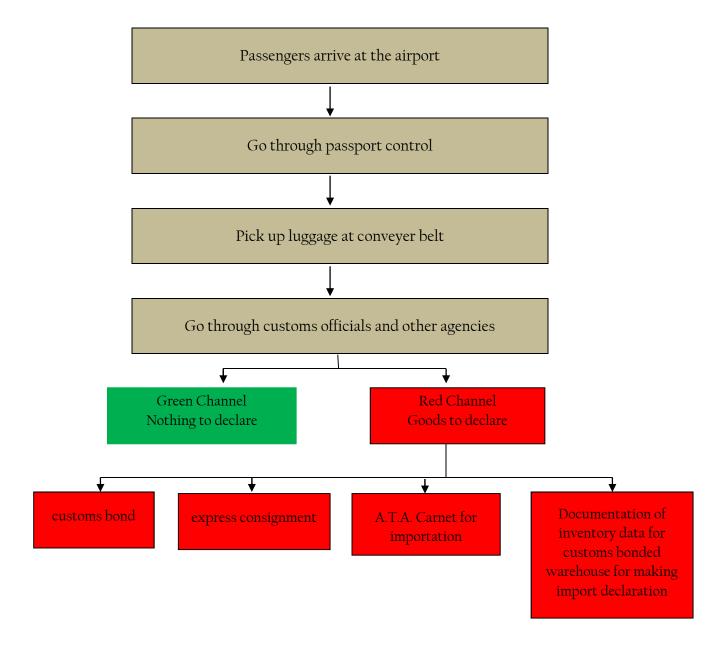
5. Forms Required

A.T.A. Carnet documents which can be obtained from the chamber of commerce of the country of origin.

6. Office to Contact

Red customs channel (goods to declare) on the second floor of the passengers building at the Suvarnabhumi Airport.

Flow Chart of Passengers Arrival



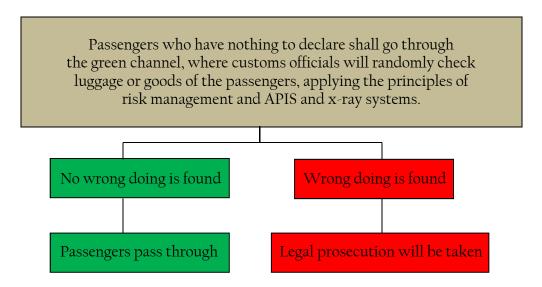
<u>Note</u>: After the passenger arrives at Suvarnabhumi airport and goes through passport control of the immigration and picks up his luggage at the conveyer belt, the passenger has to go through customs officials at the following channels:

- 1. Green Channel for passengers who have nothing to declare
- 2. Red Channel for passengers who have goods to declare, or passengers who are uncertain whether he or she has any goods to declare or not.

Customs Check at Green Channel (Nothing to declare)

1. Required Documents Passport

2. Steps of the Procedures



<u>Note</u>: Customs officials at the green channel will randomly check luggage or goods of the passengers, applying the principles of risk management and APIS and x-ray systems. If any wrong doing is found, legal prosecution will be taken.

- 3. Implementation Period About 5 minutes
- 4. Service Fee
 There is no service fee.
- 5. Forms Required None
- 6. Office to Contact

Green channel (nothing to declare) on the second floor of the passengers building at the Suvarnabhumi Airport.

Customs Check at Red Channel (Goods to declare)

1. Required Documents

- 1.1 Passport
- 1.2 List of goods or receipts of the goods (if any)

2. Steps of the Procedures

- 2.1 Passengers who have goods to declare shall submit his or her passport with list of the goods or receipts of the goods (if any) to customs officials.
- 2.2 Customs officials at the red channel will check the passport and luggage of the passenger to sort out the goods to declare. Following customs procedures will be observed:

1^{st} Case

If the goods are of commercial value no higher than 80,000 baht; If the goods are spare parts or parts of equipment or machinery or other things that are immediately needed for any production; or

If the goods are uncut stone;

Required Procedures

- 1. The passenger proceeds to produce simplified customs declaration.
- 2. Customs officials assess the price of the goods and the duty rate, and calculate the amount of the duty to be paid.
 - 3. The passenger pays the duty.
 - 4. The passenger receives a receipt and his goods.

2nd Case

If the goods are of no commercial value no higher than 80,000 baht;

Required Procedures

- 1. Customs officials at the red channel will calculate the amount of the duty on deck to be paid.
 - 2. The passenger pays the duty.
 - 3. The passenger receives a receipt and his goods.

3rd Case

Where is a case that does not fit in with the first or second case;

Required Procedures

- 1. The passenger proceeds to produce import declaration and submits it at Tax and Duty Service Division on the third floor of the passengers building at the Suvarnabhumi airport.
 - 2. The passenger pays the duty.
 - 3. The passenger receives a receipt and his goods.

4th Case

This is where the goods are prohibited from entering the country. Therefore, the passenger will be prosecuted.

3. Implementation Period

About 30 minutes

4. Service Fee

There is no service fee.

5. Forms Required

None

6. Office to Contact

Red channel (goods to declare) on the second floor of the passengers building at the Suvarnabhumi Airport.