

## **Importation**

# for "International Trade Fairs" or "International Event" The Issue That MICE Organisers Should Know

To provide convenience to organisers of international trade fairs or events, Thai Customs Department has launched the Announcement 220/2561 to regulate formalities, codes and remarks on temporary importation for international trade fairs or events subject to Category 3(f) and Category 3(i), Part 4 under the Customs Tariff Decree, B.E. 2530 (1987) as follows:



Category 3(f): Items for International Trade Fairs Category 3(i): Items or Equipment for

**International Competitions** 

Duty Exemption of Items for International Trade Fairs Subject to Category 3(f)

### Codes: Goods are imported for the sole purpose of public display.



The venue must be public. If it is a shopping mall, the exhibition zone must be separated from regular sales departments.



The event is open for an unrestricted number of participants.



The event is exhibited by various entrepreneurs with several products.

### **How to Import Goods and Get Duty Exemption**

If goods are imported for a temporary display and sent back after the exhibition, they will be exempted from payment of duty. The importer is required to deposit bond and security to Customs, one or the other below:





A bank guarantee letter



A letter of guarantee issued by the event organiser and approved by a government agency or TCEB that supports the event



A letter of guarantee issued by the embassy in the importer's country (as seen appropriate)

### **Items That Require Duty Payment**

Imported goods as prints, advertisements, distributed products, free gifts or other items clearly endorsed as consumable items during the exhibition



Imported goods that are not taken out of the Kingdom after the exhibition due to the following conditions:

- ♣ The duty was paid before the guarantee contract with Customs is expired.
- The goods have not been taken out until the guarantee contract is expired.

# Duty Exemption of Items or Equipment for International Events Subject to Category 3(i)

#### **Customs Procedure for Temporary Importation**



Imported goods are used for international events involving two or more nationalities.



The guaranteed amount is calculated from the normal duty payment rate with the additional 20% of the estimated duty and 2% more per month.



In case that the racing car or motorbike is fixed, changed or modified with an alteration from their original specification, or the vehicle is wrecked by an accident, it is required to inform Customs with a written statement immediately.



### Procedures for Items Exempted from Import Duties

- 1 Imported goods are used temporarily and acknowledged beforehand that they will be sent back on a certain date, not later than six months since the date of importation.
- The time limit cannot be extended, except that the case falls into the following conditions:
- There is a force majeure or necessity out of expectation considered to acquire a delay.
- Since the date of signing the guarantee contract, it has been reflected to give the time extension more than six months.
- The extension of the contract must be made as a written statement with the surety's letter of consent before the contract for guarantee and security bond is expired.



The importer is required to submit a request to operate formalities at Customs Department for verification.

**Remarks** In case that a car or motorbike is imported for a temporary competition, it is required to submit the request attached with the Announcement 220/2561.



When the deposit is paid and the goods are sent back, the deposit shall be redeemed within six months since the date of sending back the goods.

The deposit shall be one or the other below:

- + Cash
- + A bank guarantee letter
- ♣ A letter of guarantee issued by the organiser holding the competition and approved by the government agency that supports the event
- ♣ A letter of guarantee issued by the organiser holding the car race and approved by RAAT (according to type of racing cars)

### **Procedures**



- · via the Internet; or
- on paper

<u>Remarks</u> Government agencies, state enterprises, embassies, charity foundations or other organisations without taxpayer identification number, are required to submit the document in person.

- 2. "Preparation of Documents" for consideration of temporary importation subject to Category 3(f) and Category 3(i), Part 4
  - 1. An AWB or B/L
  - 2. An Invoice
  - 3. A License of Organisations Involved (Cases where goods are allowed to be imported) (if any)
  - 4. A Draft Import Declaration
  - 5. A confirmation letter to organise the event and use the venue for "International Trade Fairs according to Category 3(f)" or "International Competitions in according to Category 3(i)" issued by the organisation that owns the venue
  - 6. A request letter to make a security bond of temporary importation and use this letter as a warrant
  - 7. A reference letter of "International Trade Fairs according to Category 3(f)" or "International Competitions in according to Category 3(i)" issued by the government agency or TCEB that supports the event
  - 8. A contract for guarantee and security bond



The Sub-Committee of Government Coordinating on Trade and Services Facilitation for MICE Industry



#### Scan OR code:

The Thai Customs Department
Announcement 220/2018
For More Information:
Thai Customs Department
www.customs.go.th, Call Center: 1164