Notification of the Ministry of Finance 
Re: Exemption and Reduction of Customs Duty for the New ASEAN Member States (AISP-3) 

In execution of the ASEAN Integration System of Preference (AISP) for the new ASEAN Member States (Kingdom of Cambodia, Union of Myanmar and Lao People’s Democratic Republic) empowered by Section 14 of the Customs Tariff Decree B.E. 2530 which amended by the Customs Tariff Decree B.E. 2530 Amendment Act (No.1) B.E. 2537 and Section 14 bis of the Customs Tariff Decree B.E. 2530 which amended by the Customs Tariff Decree (No.3) B.E. 2547, the Minister of Finance with the approval of the Cabinet issues the Notification as follows.

1. Products classified in part II of the Customs Tariff Decree B.E. 2530, which amended by the Customs Tariff Decree (No.2) B.E. 2541, originating from Kingdom of Cambodia, Union of Myanmar and Lao People’s Democratic Republic, shall be granted duty exemption and reduction by the 1st, 2nd and 3rd Tariff Schedule annexed respectively.

2. For products subject both to ad valorem and to specific rates of duty specified in the schedule annexed, only the rate which renders a lower amount of duty shall be applied.

3. The duty exemption and reduction under this notification are subject to rules and conditions as follows:

1) Products accepted as eligible for the duty exemption and reduction under this Notification shall be supported by a Certificate of Origin (Form AISP-Thailand) from Kingdom of Cambodia, Union of Myanmar and Lao People’s Democratic Republic comply with the origin criteria as follows:

1.1) Agricultural products shall be worked upon and processed by using materials subject to rules as follow:
   a) Products which are wholly obtained or produced in each of exporting country.
   b) Not less than 60% of its content originates from each of exporting country.
   c) Not less than 60% of its content originates from each of exporting country combining with materials from Kingdom of Thailand.

   The word “Agricultural products” means products under chapter 1 to 24, including subheading 2905.43, subheading 2905.44, heading 33.01 heading 35.01 to 35.05, subheading 3809.10, subheading 3823.60, heading 41.01 to 41.03, heading 43.01, heading 50.01 to 50.03, heading 51.01 to 51.03, heading 52.01 to 52.03 and heading 53.01 to 53.02.

1.2) Products other than agricultural products shall be worked upon and processed by using materials subject to following rules:
   a) Products which are wholly obtained or produced in each of exporting country.
   b) Not less than 40% of its content originates from each of exporting country.
c) Not less than 40% of its content originates from each of exporting country combining with materials from Kingdom of Thailand.

2) Importers shall submit a Certificate of Origin as mentioned in (1) issued by Kingdom of Cambodia, Union of Myanmar and Lao People's Democratic Republic or the relevant agency except in the case of consignments of products not exceeding US$ 200.00 F.O.B., the importers of such consignments shall submit assurance documents of the exporters to verify that the products have originated in the exporting country.

3) Importers shall prove that the imported products were produced in and comply with the origin criteria specified in (1.1) or (1.2).

4) Importers shall declare the ASEAN Harmonized Tariff Nomenclature (AHTN) reference code as specified in the schedule annexed in the import entry and all of its copies.

5) Importers shall also follow the procedures and regulations enumerated by the Customs Department.


Notified on this 30th January B.E. 2549

Thanong Bidaya
(Dr. Thanong Bidaya)
Minister of Finance

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Remark: This translation is made for the sake of reference only. For official use, the Thai text shall be governed.