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working world

Tax Alert

1 June 2021

Temporary reduction in monthly Customs duty surcharge rate from 1% to 0.25% for importers and/or exporters who underpaid duty with no intention to evade duty payment

The purpose of this Tax Alert is to facilitate understanding of the proposals and it should not be used exclusively for tax planning without prior consultation with experts.

เอกสารนี้ไม่ได้มีการจัดทำเป็นฉบับภาษาไทย
หากมีข้อสงสัยกรุณาติดต่อผู้แต่งตามที่อยู่
ติดต่อในปกหลัง

The Finance Ministry has issued Ministerial Regulation No. 2 dated 24 May 2021 to announce a temporary reduction in the monthly duty surcharge rate from 1% to 0.25% on payments of duty or additional duty by importers and/or exporters who remitted such payments to the Customs Department between 1 June 2021 and 30 September 2021.

This announcement is part of the additional Covid-19 pandemic related measures aimed at supporting importers and/or exporters who unintentionally underpaid duty on past imports and/or exports.

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