

## **IMPORTATION OF PERSONAL VEHICLES**

Basic conditions for importation of personal vehicles, both temporary imports intended for re-exportation and permanent imports, are as follows:

### **A TEMPORARY IMPORT OF PERSONAL VEHICLES**

A temporary import of personal vehicles for a short visit e.g. a motor vehicle, motorcycle, yacht, sports boat, or fishing vessel, etc. into Thailand by owners shall be grant tax/duty relief provided that they are to be re-exported within 1-2 months but not exceeding six months. Any persons intending to temporarily import personal vehicles e.g. a motor vehicle, motorcycle, yacht, sports boat, or fishing vessel, etc. have to closely observe the following Customs regulations and conditions:

#### **1. Documentation: The minimum documents required for a temporary import of personal vehicle consist of:**

- (1) A Special Goods Declaration and 5 duplicates;
- (2) A Vehicle Registration Certificate;
- (3) An Identification card and passport of the master of the vehicle, including an international driving license;
- (4) A Letter of Attorney, in case where the master of the vehicle does not own the vehicle;
- (5) An application form for the temporary import of personal vehicles;
- (6) Evidence of purchase e.g. a proforma invoice, invoice, etc;
- (7) A Certificate of Legal Entity;
- (8) A Re-Export Contract; and
- (9) Other relevant documents (if any).

#### **2. Clearance Procedures for a Temporary Import of Personal Vehicles**

- (1) An importer/agent submits the Declaration Form and all supporting documents to the Customs office/house at the port of entry. It is also required that all fittings and accessories of the vehicle as well as passengers and accompanying luggage are declared to Customs at the time of entry.
- (2) Customs verifies the Declaration Form and all supporting documents, allocates the Declaration number, and then set up a cash deposit or bank guarantee covering the full amount of liable taxes and duties.
- (3) The importer/agent places the cash deposit or bank guarantee at a Cashier Office.

## Deposit of Guarantee

- An importer is allowed to deposit a guarantee in a form of either cash deposit or a bank guarantee. However, for a temporary import of motorcycles via the Bangkok Customs Office and the Suvarnabhumi International Airport Cargo Clearance Customs Office, the importer is allowed to offer himself as a guarantee.
- In case where the importer is unable to deposit a guarantee either in a form of a cash deposit or a bank guarantee, he/she may request the embassy to issue a letter to Customs for granting approval of the importer's self-guarantee.
- The amount of a cash deposit and a guarantee calculated by Customs is determined on the basis of all liable taxes and duties to be paid to Customs.
- The importer/agent presents evidence of deposited guarantee to Customs.
- Customs inspects the vehicle and personal goods, then, returns one copy of the Simplified Goods Declaration to the importer/agent. Please note that the importer is required to retain the copy of the Simplified Goods Declaration and returns it to Customs upon exportation.

### 3. Clearance Procedures for a Temporary Export of Personal Vehicles

- (1) An exporter/agent submits the copy of the Special Goods Declaration issued by Customs upon importation to the Customs office/house at the port of exit; and
- (2) Customs inspects the vehicle and personal belongings, records the re-exported vehicle, writes off the import registration electronically, then, discharges the cash deposit or bank guarantee posted at the time of importation to the exporter/agent.

### 4. An Importer Fails to Re-Export the Vehicle within the Time-Limit

- (1) In case where the importer fails to re-export the vehicle within the time-limit as set out in the bond and security paper, Customs will impose the full amount of a cash deposit or bank guarantee posted at the time of importation without any reduction.

#### *Imposition of Guarantee:*

- When the temporary time-limit set in the bond and security paper is due, or an importer provides a written notice to Customs that he does not wish to re-export the vehicles temporarily imported, Customs will impose the full amount of liable taxes and duties as indicated without any reduction.
- In case where motor vehicles or motorcycles are temporarily imported into Thailand for a short visit via the border points and to be re-exported at the conclusion of the visit, but the importer fails to do so within the time-limit as indicated in the bond and security paper, provided he/she does not intend to violate the regulations, a 100-Baht

fine per day, but not exceeding 1,000 Baht in total, shall be charged from the due date of the Contract.

- In case where boats/vessels are temporarily brought into Thailand and to be re-exported at the conclusion of the visit, but the importer fails to do so within the time-limit as indicated in the bond and security paper, provided he/she does not intend to violate the regulations, a 500-Baht fine per day, but not exceeding 5,000 Baht in total, shall be charged from the due date of the Contract.

The term "**yacht/ sports boat**" means any boat used solely for pleasure or sports; but excluding those imported for commercial, military, and scientific research purposes. A master of a yacht/sports boat or fishing vessel from abroad is required to make an arrival and departure reports of such boat or vessel to Customs upon the arrival or departure, as the case may be.

- (2) In case where an importer wants to extend the temporary allowance as set out in the bond and security paper, Customs may extend the time-limit to allow the vehicle to remain in Thailand for up to six months. In exceptional circumstances e.g. a broken engine, car accident, etc., the time-limit may be extended to more than six months but not exceeding eight months from the date of importation. The extension of the temporary allowance can be applied at a Customs House.

## Contact

For additional information, any interested persons may contact the Customs Information Service Center at ☎ 1164.

## A PERMANENT IMPORT OF PERSONAL VEHICLES

**New vehicles of all types** not yet registered abroad are allowed to be imported without applying for an import permit from the Ministry of Commerce. However, for the vehicles with the weight less than 3500 Kgs., an importer needs to obtain an import permit from the Industrial Standard Institute, telephone number 02-2023331.

**Used/secondhand vehicles** need to obtain an import permit from the Foreign Trade Department of the Ministry of Commerce, telephone 02-5474804. For the vehicles with the weight less than 3500 Kgs., an importer needs to obtain an import permit from the Industrial Standard Institute as well.

**Warning** For the importation of used/secondhand vehicles, an importer needs to obtain an import permit from the Foreign Trade Department of the Ministry of Commerce **before the arrival of the vehicles**; otherwise he/she shall be liable to a fine equal to 10

percent of the price of vehicle but not less than 1,000 Thai Baht, or exceeding 20,000 Thai Baht.

## 1. **Criteria for a Permanent Import of Used/Secondhand Vehicles**

- (1) An importer is eligible to import only **ONE** used/ secondhand vehicles for personal use.
- (2) In case where the importer is a nonresident, he/she is required to stay in Thailand for at least ONE year and present a non-immigrant visa issued by the Immigration Bureau, the National Police Office together with a work permit issued by the Ministry of Labor and Social Welfare at the time of importation.
- (3) In case where an importer is a Thai resident marrying a foreigner, he/she is required to present documentary evidence of marriage and proof of changing residence to Thailand. Also the importer has to own and possess the imported vehicle for at least one and a half year while staying abroad, from the date of transferring the ownership to the date of arrival into Thailand.
- (4) In case where an importer is a Thai resident, he/she is allowed to import a vehicle only when such vehicle is accompanied the owner on the change of residence and he/she has owned and possessed the imported vehicle together with the valid driving license for at least one and a half year while staying abroad.

## 2. **Documentation**

- (1) General Documentation:
  - An Import Goods Declaration and 3 duplicates;
  - A Bill of Lading or Air Waybill;
  - Proof of vehicle purchase (if any);
  - A Release Order (Kor Sor Kor 100/1);
  - An insurance premium invoice; and
  - Other relevant documents (if any) e.g. a power of attorney.
- (2) Additional Documentation for the used/secondhand personal vehicles:
  - A House Certificate and an Identification Card;
  - A passport in case of changing residence;
  - A Vehicle Registration Certificate indicating that the imported vehicle was used abroad;
  - An import permit from the Foreign Trade Department of the Ministry of Commerce

### 3. Import Clearance Procedures

- (1) An importer/agent submits an Import Goods Declaration together with all supporting documents to the Customs office/house at the port of entry;
- (2) Customs verifies the documents, allocates a Goods Declaration number and calculates liable taxes and duties;
- (3) The importer/agent pays liable taxes and duties at a Cashier Office; and
- (4) The importer/agent presents the receipt issued by the Cashier Office to a Customs Inspection Office to bring the imported vehicles from Customs custody.

### 4. Tax and Duty Assessment: The Customs value of the imported vehicles is determined on the basis of the CIF value (Cost & Insurance & Freight).

#### 4.1 Customs Value

- 4.1.1 Purchase prices of new vehicles imported or exported by an authorized dealer.
- 4.1.2 If the purchase price in 4.1.1 is not available, the price listed in the Parkers Car Price Guide, Japanese Car and What Car ?
- 4.1.3 Costs of any modification or improvement of parts or accessories done on the vehicle are also taken into account.
- 4.1.4 In case where the vehicle is damaged by any incidents other than normal use e.g car accidents, fire, etc. the price of the vehicle is discounted as appropriate.
- 4.1.5 The Customs value for used/secondhand vehicles is discounted according to the registration period as shown in the given table below:

Discount Rates for Used/Secondhand Vehicles								
1	Registration Period	Not exceeding	-	2 months	But not exceeding	-	-	2.5 % Discount
2	Registration Period	Exceeding	-	2 months	But not exceeding	-	4 months	5 % Discount
3	Registration Period	Exceeding	-	4 months	But not exceeding	-	6 months	7.5 % Discount
4	Registration Period	Exceeding	-	6 months	But not exceeding	-	8 months	10 % Discount
5	Registration Period	Exceeding	-	8 months	But not exceeding	-	10 months	12.50 % Discount
6	Registration Period	Exceeding	-	10 months	But not exceeding	1 year	-	15.00 % Discount
7	Registration Period	Exceeding	1 year	-	But not exceeding	1 year	2 months	16.67 % Discount
8	Registration Period	Exceeding	1 year	2 months	But not exceeding	1 year	4 months	18.33 % Discount
9	Registration	Exceeding	1	4	But not	1	6	20.00 %

	Period		year	months	exceeding	year	months	Discount
10	Registration Period	Exceeding	1 year	6 months	But not exceeding	1 year	8 months	21.67 % Discount
11	Registration Period	Exceeding	1 year	8 months	But not exceeding	1 year	10 months	23.33 % Discount
12	Registration Period	Exceeding	1 year	10 months	But not exceeding	2 years	-	25.00 % Discount
13	Registration Period	Exceeding	2 years	-	But not exceeding	2 years	2 months	26.67 % Discount
14	Registration Period	Exceeding	2 years	2 months	But not exceeding	2 years	4 months	28.33 % Discount
15	Registration Period	Exceeding	2 years	4 months	But not exceeding	2 years	6 months	30.00 % Discount
16	Registration Period	Exceeding	2 years	6 months	But not exceeding	2 years	8 months	31.67 % Discount
17	Registration Period	Exceeding	2 years	8 months	But not exceeding	2 years	10 months	33.33 % Discount
18	Registration Period	Exceeding	2 years	10 months	But not exceeding	3 years	-	35.00 % Discount
19	Registration Period	Exceeding	3 years	-	But not exceeding	3 years	2 months	36.67 % Discount
20	Registration Period	Exceeding	3 years	2 months	But not exceeding	3 years	4 months	38.33 % Discount
21	Registration Period	Exceeding	3 years	4 months	But not exceeding	3 years	6 months	40.00 % Discount
22	Registration Period	Exceeding	3 years	6 months	But not exceeding	3 years	8 months	41.67 % Discount
23	Registration Period	Exceeding	3 years	8 months	But not exceeding	3 years	10 months	43.33 % Discount
24	Registration Period	Exceeding	3 years	10 months	But not exceeding	4 years	-	45.00 % Discount
25	Registration Period	Exceeding	4 years	-	But not exceeding	4 years	2 months	46.67 % Discount
26	Registration Period	Exceeding	4 years	2 months	But not exceeding	4 years	4 months	48.33 % Discount
27	Registration Period	Exceeding	4 years	4 months	But not exceeding	4 years	6 months	50.00 % Discount
28	Registration Period	Exceeding	4 years	6 months	But not exceeding	4 years	8 months	51.67 % Discount
29	Registration Period	Exceeding	4 years	8 months	But not exceeding	4 years	10 months	53.33 % Discount
30	Registration Period	Exceeding	4 years	10 months	But not exceeding	5 years	-	55.00 % Discount
31	Registration Period	Exceeding	5 years	-	But not exceeding	5 years	2 months	55.83 % Discount
32	Registration Period	Exceeding	5 years	2 months	But not exceeding	5 years	4 months	56.67 % Discount
33	Registration Period	Exceeding	5 years	4 months	But not exceeding	5 years	6 months	57.50 % Discount
34	Registration Period	Exceeding	5 years	6 months	But not exceeding	5 years	8 months	58.33 % Discount

35	Registration Period	Exceeding	5 years	8 months	But not exceeding	5 years	10 months	59.17 % Discount
36	Registration Period	Exceeding	5 years	10 months	But not exceeding	6 years	-	60.00 % Discount
37	Registration Period	Exceeding	6 years	-	But not exceeding	6 years	2 months	60.50 % Discount
38	Registration Period	Exceeding	6 years	2 months	But not exceeding	6 years	4 months	61.00 % Discount
39	Registration Period	Exceeding	6 years	4 months	But not exceeding	6 years	6 months	61.50 % Discount
40	Registration Period	Exceeding	6 years	6 months	But not exceeding	6 years	8 months	62.00 % Discount
41	Registration Period	Exceeding	6 years	8 months	But not exceeding	6 years	10 months	62.50 % Discount
42	Registration Period	Exceeding	6 years	10 months	But not exceeding	7 years	-	63.00 % Discount
43	Registration Period	Exceeding	7 years	-	But not exceeding	7 years	2 months	63.50 % Discount
44	Registration Period	Exceeding	7 years	2 months	But not exceeding	7 years	4 months	64.00 % Discount
45	Registration Period	Exceeding	7 years	4 months	But not exceeding	7 years	6 months	64.50 % Discount
46	Registration Period	Exceeding	7 years	6 months	But not exceeding	7 years	8 months	65.00 % Discount
47	Registration Period	Exceeding	7 years	8 months	But not exceeding	7 years	10 months	65.50 % Discount
48	Registration Period	Exceeding	7 years	10 months	But not exceeding	8 years	-	66.00 % Discount
49	Registration Period	Exceeding	8 years	-	But not exceeding	8 years	2 months	66.33 % Discount
50	Registration Period	Exceeding	8 years	2 months	But not exceeding	8 years	4 months	66.67 % Discount
51	Registration Period	Exceeding	8 years	4 months	But not exceeding	8 years	6 months	67.00 % Discount
52	Registration Period	Exceeding	8 years	6 months	But not exceeding	8 years	8 months	67.33 % Discount
53	Registration Period	Exceeding	8 years	8 months	But not exceeding	8 years	10 months	67.67 % Discount
54	Registration Period	Exceeding	8 years	10 months	But not exceeding	9 years	-	68.00 % Discount
55	Registration Period	Exceeding	9 years	-	But not exceeding	9 years	2 months	68.33 % Discount
56	Registration Period	Exceeding	9 years	2 months	But not exceeding	9 years	4 months	68.67 % Discount
57	Registration Period	Exceeding	9 years	4 months	But not exceeding	9 years	6 months	69.00 % Discount
58	Registration Period	Exceeding	9 years	6 months	But not exceeding	9 years	8 months	69.33 % Discount
59	Registration Period	Exceeding	9 years	8 months	But not exceeding	9 years	10 months	69.67 % Discount
60	Registration	Exceeding	9 years	10 months	But not	10 years	-	70.00 %

	Period		years	months	exceeding	years		Discount
61	Registration Period	Exceeding	10 years	-	-	-	-	According to a condition of vehicle

## 4.2 Insurance

- 4.2.1 In case where the cost of insurance is paid before the arrival of a vehicle, the actual cost of insurance is applied.
- 4.2.2 In case where the cost of insurance in 4.2.1 is not available, the cost of insurance is calculated at 1% of the FOB value.

## 4.3 Transport Cost

- 4.3.1 In case where the latest transport cost of an authorized dealer is available, such cost is applied.
- 4.3.2 In case where the transport cost in 4.3.1 is not available, the highest transport cost of the same make and model vehicle imported within 6 preceding months is applied. If there is no such transport cost, an Import Sub-Division Chief or the Chief of Customs House will consider each case individually.
- 4.3.3 In case where the transport costs in 4.3.1 and 4.3.2 are not available, the highest transport cost of the different model vehicle imported within 6 preceding months is applied, taking into consideration the weight, specification, and country of origin. If there is no such transport cost, an Import Sub-Division Chief or the Chief of Customs House will consider each case individually.
- 4.3.4 In case where the declared transport cost is higher than those in 4.3.2 and 4.3.3, the higher cost is applied.
- 4.3.5 In case of the importation by air, the actual transport cost is applied. If the actual transport cost is not available, the transport cost from the airline company is applied.
- 4.3.6 In case where the transport costs mentioned above are not available, the transport cost is calculated at 10% of FOB value.



- Table of Tax and Duty Rates

Type of Vehicles	Cylinder Capacity	Duty (%)	Excise Tax (%) (Multiplier)	Interior Tax (%)*	VAT (%)	Total (%)
<b>Personal Vehicle including passenger vehicle with not more than 10 seats</b>	- Not exceeding 2000 cc. and not more than 220 horse power	80	30 (0.4477612)	10	7	187.47
	- 2001 cc. but not exceeding 2500 cc. with not more than 220 horse power	80	35 (0.5691057)	10	7	213.171
	- 2501 cc. or but not exceeding 3000 cc. with not more than 220 horse power	80	40 (0.7142857)	10	7	243.94
	- Exceeding 3000 cc. or more than 220 horse power	80	50 (1.1111111)	10	7	328

\* Interior tax is calculated at 10% of excise tax.

### Example Calculation of Taxes and Duties

CIF value of the imported vehicle and applicable taxes and duties are as follows:

- CIF value of the import = 100 Thai Baht
- Import duty = 80 %
- Excise tax = 35 %
- Interior tax = 10 % of excise tax
- VAT = 7 %

The total import duties and taxes imposed on this import are calculated as follows:

- Import duty = (CIF value \* Rate of import duty)  
= (100 \* 0.8)  
= 80 Thai Baht
- Excise tax = (CIF value + import duty) \* {Rate of excise tax/1-(1.1 \* Rate of excise tax)}  
= (100+80) \* {0.35/1-(1.1\*0.35)}  
= 180 \* 0.5691057  
= 102.439 Thai Baht
- Interior tax = Excise tax \* Rate of interior tax

	=	102.439 * 0.1
	=	10.2439 Thai Baht
4. Base VAT	=	(CIF value+ Import duty+ Excise tax + Interior tax)
	=	(100 + 80 + 102.439 + 10.2439)
	=	292.6829 Thai Baht
5. VAT	=	Base VAT * VAT Rate
	=	292.6829 *0.07
	=	20.4878 Thai Baht
<b>Total taxes and duties = 1 + 2 + 3 + 5 = 213.171 Thai Baht</b>		

#### Additional Information

<i>Type of Vehicles</i>	<i>Cylinder Capacity</i>	<i>Duty (%)</i>	<i>Total (%)</i>
<i>Motor Vehicle (Tariff Heading 87.03)</i>	- Not exceeding 2000 cc.	80	188
	- 2001 cc. but not exceeding 2500 cc.	80	213
	- 2501 cc. or but not exceeding 3000 cc.	80	244
	- More than 3001 cc.	80	328
<i>Motorcycle (Tariff Heading 87.11)</i>		60	77.04
<i>Electric Motorcycle</i>		60	72
<i>Electric Bicycle</i>		60	72

#### Remarks

1. The total taxes and duties of a motor vehicle and motorcycle = Customs duty + excise tax + interior tax + 7% of VAT
2. The total taxes and duties of electric motorcycle and electric bicycle = Customs duty + 7% of VAT
3. The importation of used/secondhand motor vehicles and motorcycle requires an import permit from the Foreign Trade Department prior to the importation. For more information, please contact ☎ 02-5474804.

#### Important Notice

This leaflet is not a legal document. It is *a guide* to current policy only. No decisions on payment of Customs duties and taxes can be made on the vehicle until the vehicle arrives at the port of clearance and all relevant information is given to the Thai Customs Department.

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