Legal article

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Customs Duty in Thailand: Tariff Classification, Rates and Customs Value

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> This article is general legal information, not a legal opinion on any specific matter. Each matter must be assessed on its own facts and evidence. The latest online version is at https://eksiamtax.com/en/guides/customs-duty-basics.html

Customs duty is the duty levied on goods when they cross an international border. The rate of duty depends on the customs tariff classification of the goods (HS Code) and on their customs value, which is generally calculated on the CIF price of the goods. Misclassifying goods or declaring a value below the true value may lead to a retrospective duty assessment and to criminal penalties.

01 The Harmonized System (HS) and tariff classification

The HS Code is an international system for classifying goods that is used worldwide. It consists of 6 digits at the international level, with additional digits added at the national level. Correct classification requires knowledge of the nature of the goods, their materials and production process, and the classification principles set out in the General Rules of Interpretation.

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02 Customs value under the GATT Valuation Agreement

Thailand values goods for customs purposes in accordance with the WTO Customs Valuation Agreement. The primary method is the transaction value, being the price actually paid or payable for the goods, plus the cost of freight and insurance to the port of importation (CIF).

03 Disputing a customs duty assessment

If a customs officer rejects the transaction value and reassesses the value of the goods, the importer has the right to appeal to the Customs Department's Board of Appeals and, if still dissatisfied, may then bring a case before the Central Tax Court.

> **General legal information:** This guide is general information on Thai customs law and is not legal advice on any particular case. This page is an English translation of the Thai original; the Thai text prevails. Translated on 5 October 2026 (B.E. 2569).

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