Legal article

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FTA Benefits: How to Make Use of Thailand's Free Trade Agreements

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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/fta-benefits-thailand.html

Thailand has concluded free trade agreements (FTAs) with many countries and groups of countries, granting reduced import duty, or exemption from import duty, on goods originating in the partner countries. Using FTA benefits correctly can lower the cost of goods significantly, but the rules of origin must be strictly complied with.

01 Thailand's main FTAs

Thailand is a party to AFTA (ASEAN), RCEP (ASEAN+5), JTEPA (Thailand-Japan), TAFTA (Thailand-Australia), TNZCEP (Thailand-New Zealand) and several other bilateral FTAs. Each agreement has its own tariff reduction schedule and its own rules of origin.

02 What are rules of origin (ROO)?

Rules of origin determine whether goods have undergone sufficient production or processing in a member country to be regarded as originating in that country. Origin is generally measured by regional value content (RVC) or by a change in tariff classification (CTC), and the criteria vary by product.

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03 Documents that prove origin

Exporters generally obtain a certificate of origin (such as Form D, Form E or Form AK) from the Department of Foreign Trade or an authorized body. Some agreements, such as ATIGA and RCEP, allow exporters registered with the Department of Foreign Trade to certify the origin of their goods themselves (self-certification). Whichever method is used, the exporter must be able to prove that the goods meet the origin criteria at every stage of production.

> **General legal information:** This guide is general information on Thai tax law and is not legal advice on any particular case. This page is an English translation of the Thai original; the Thai text prevails.

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