

## Duty Exemption on Imported Goods for the Manufacture of Medical Masks



In view of the fact that COVID-19 cases are on the rise in Thailand, and the demand for the use of hygienic masks is still high, especially in hospitals, the Ministry of Finance has recently issued the Notification No.5 Re Exemption of Customs Duty on Goods Imported for Manufacture of Masks. This Notification is effective as of the 1<sup>st</sup> of October 2022 until the 31<sup>st</sup> of December 2022.

Invoking Section 12 of the Royal Proclamation on Customs Tariff B.E. 2530 (1987), the Minister of Finance, with approval of the Council of Ministers, issued the Notification to exempt the duty on goods, regardless of their classification, which are imported for the manufacture of masks under Sub-Heading No. 6307.90.40, masks for filtering diseases, medical masks, and mask for filtering dusts, smokes, or toxic substances, which are safety devices under Sub-Heading No. 6307.90.90.

In order to qualify for the import duty exemption, companies must comply with the formalities prescribed by the Director-General of Customs Department and satisfy the following conditions:



1. The goods exempted from duty must be used for manufacture of masks under Sub-Heading No. 6307.90.40, masks for filtering diseases, medical masks, and masks for filtering dusts, smokes, or toxic substances, which are safety devices under Sub-Heading No. 6307.90.90, within one year from the date of import.

If it appears afterwards that the goods exempted from duty cannot be used, or are not used, for the manufacture of masks within a one-year period from the date of import, the importer must pay duty at the normal rate, or must re-export the imported goods. Should an extension of the prescribed one-year period be needed, an application must be filed to the Director-General of the Customs Department prior to the lapse of said period. In this respect, the Director-General may extend the period for up to six months.

2. The applicant must obtain an approval from the Director-General of the Customs Department.

If an importer was granted duty exemption under any of the following preceding notifications:

1. Notification of Ministry of Finance Re Exemption of Customs Duty on Goods Imported for Manufacture of Masks dated 22<sup>nd</sup> December 2020;
2. Notification of Ministry of Finance Re Exemption of Customs Duty on Goods Imported for Manufacture of Masks (No. 2) dated 28<sup>th</sup> June 2021;
3. Notification of Ministry of Finance Re Exemption of Customs duty on Goods Imported for Manufacture of Masks (No. 3) dated 4<sup>th</sup> October 2021;
4. Notification of Ministry of Finance Re Exemption of Customs duty on Goods Imported for Manufacture of Masks (No. 4) dated 21<sup>st</sup> March 2022

This will be regarded as approval under this Notification.

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