



Customs Alert

ASEAN Trade In Goods Agreement (ATIGA) and Form D updates

Introduction

On 26 April 2022, Thai Customs Department released Customs Notification No. 58/2565 to amend the previous Customs Notification No. 229/2564 on the ASEAN Trade In Goods Agreement (ATIGA). The new Customs Notification introduces some changes to the operational certification procedures and Form D requirements for importers utilizing the ATIGA duty privileges in Thailand. We have listed the main changes here below.

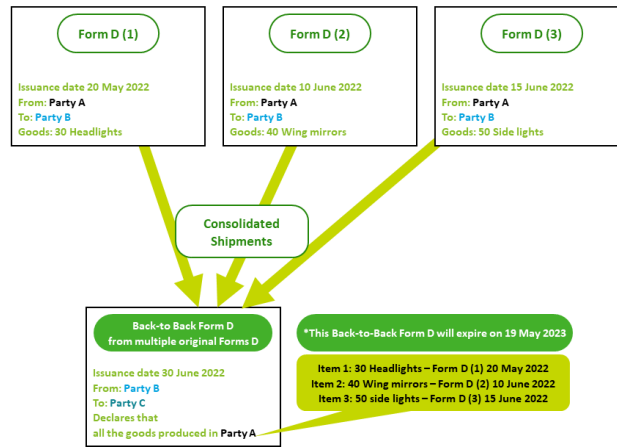
What to Know?

Back-to-Back Form D for consolidated shipments

Since 1 May 2022, Thai Customs has started to accept a Back-to-Back Form D for consolidated shipments from ASEAN countries. A Back-to-Back Form D is usually obtained by companies for export of goods to an ATIGA country with duty privileges, after previously importing the same shipment from another ATIGA country under Form D. The Back-to-Back Form D is typically used by trading companies to break bulk for distribution in multiple ASEAN countries and can only be obtained if a valid Form D for import from another ATIGA member country can be presented to the authorities in the intermediate country.

Under the new rules, a Back-to-Back Form D can be requested for export to another ATIGA country, including shipments that were previously imported into the intermediate ATIGA country of export with Forms D. Previously, a Back-to-Back Form D could only be issued for the equivalent import shipment under Form D (or a partial amount of that shipment).

Customs Notification 58/2565 also outlines the administrative requirements for correct completion of the Back-to-Back CO for consolidated shipments. In addition, the validity period of the Back-to-Back Form D for consolidated shipments is equal to the validity period of the original Form D that expired first.



Form D “Issued Retroactively”

The previous version of the ATIGA Operational Certification Procedures (OCP) allowed exporters to obtain and use the Form D within 3 days after the goods departed the port of exit. Only if the Form D was issued more than three days after the goods departure date, the exporter was required to use a Form D on which they ticked the Box 13 “Issued Retroactively”.

Under the new rules, the exporter is required to tick “Issued Retroactively” in Box 13 of the Form D, starting from day one after the departure date.

New Form D

ATIGA Member States also agreed on some updates to the Form D, which include:

- Removal of the ASEAN Industrial Cooperation Scheme (AICO) from Box 4 since the scheme has been terminated;
- Change in wording for the “Authorized Signatory”;
- Changes in the requirements in the Overleaf Notes 9, 12 and 14 for the use of multiple items in case preferential treatment is not granted for any items, Back-to-Back Certificate of Origin and Issued Retroactively.

Using the previous version of Form D and e-Form D

For the use of previous version of the Form Ds for import into Thailand which are issued within 31 October 2022 a transition period will apply.

What can you do?

Companies in Thailand utilizing ATIGA to obtain duty privileges for their imports should take note of the new changes to the Form D certification requirements and ensure to comply with these requirements by the end of the transition period. Non-compliance with the Form D certification requirements can lead to rejection of the Forms by Thai Customs and clawback of duties and penalties.

For Thai companies with distribution hubs that do both import and export with other ASEAN countries, it can be worthwhile to assess whether any advantages can be leveraged from the new Back-to-Back Form D for consolidated shipments.

For further information or support, please contact our Deloitte Customs & Trade professionals.

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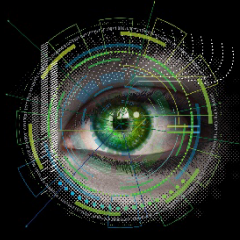
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