

## ANNEX VII

### EXTRACTS FROM THE CUSTOMS TARIFF DECREE B.E. 2530 (1987)

#### SECTION 8. FOR GOODS SUBJECT TO SPECIFIC RATE OF DUTY:

(1) if being food stuffs packed in containers with liquid substance used for the purpose of preservation, the whole weight of both the goods and the liquid substance packed in the containers shall be used in the assessment of duty;

(2) if packed in boxes, bags or other containers intended to be sold as a whole, with marks or labels, stating specific quantity of the goods, the Director General of Customs may, for the purpose of assessing the amount of duty, deem that each of such containers contains the specific quantity of goods.

SECTION 9. For goods subject to ad valorem rate of duty, the Director General of Customs may, from time to time, notify the average market value for any category of goods. Such value shall be deemed the value for assessment of duty on the notified category of goods instead of the actual market value as from the date of notification until cancelled or modified by subsequent notification.

The notification, the cancellation or the modification of notification as referred in the first paragraph, shall be published in the Government Gazette. (NB. The Government Gazette and other Thai Government publications can often be obtained from the Royal Thai Embassy, trade associations, or in Thailand at most university libraries).

SECTION 14. In execution of the obligations under the international treaties or agreements benefiting to the national economy, the Minister of Finance with the approval of the Cabinet, is empowered by notification, to reduce the rate of duty from that specified in the Customs Tariff Schedule or exempt from payment of duty, for the goods originated in the countries signed or specified in the aforesaid treaties or agreements and may also set rules and conditions therewith.

The notification, the cancellation or the modification of the notification as referred in the first paragraph shall be published in the Government Gazette.

SECTION 15. The Director General of Customs shall be authorised to interpret provisions in the Tariff Schedule hereto annexed by marking tariff notification.

The interpretation referred in the first paragraph shall not be retroactive.

The interpretation shall be governed by the General Rules for the Interpretation in Part I hereto annexed, together with the Explanatory Notes to the Harmonized System of the Customs Co-operation Council which was established by the Convention establishing a Customs Co-operation Council signed in Brussels on the 15th of December B.E. 2493, and Thailand has been the member of this Convention since the 4th of February B.E. 2515.