Ministerial Notification under which the application for approval is submitted, it is essential to establish into which category or categories the product(s) concerned fall.

Many of the Notifications are commercially available in English and both languages at moderate cost.

## 2. RESTRICTED MARKETS

- A. There are no quantitative restrictions on the import of food stuffs other than those exercised by market forces. However, some import restrictions do exist in the form of import "controls", which usually take the form of licensing. There are approximately 43 classes of goods which require import licenses from the Ministry of Commerce. In addition to this, an additional 75 classes of goods are subject to import controls under several other laws. Of relevance to this report is the fact that all canned food must be registered with the Food and Drug Administration of the Ministry of Public Health. Before any goods that are designated "controlled" can be imported into Thailand, an import license must be obtained from the appropriate government ministry.
- B. Canadian exporters of agricultural produce such as rice, abundantly available in Thailand, would almost certainly find great difficulty in penetrating the Thai market.

## 3. TARIFFS

## Legislation

Duties and taxes payable at import are governed by The Customs Tariff Decree B.E. 2530\* (the Decree). The text of the Decree is reproduced in "The Customs Tariff of Thailand" (the Tariff) published by the Customs Department, Ministry of Finance and most recently updated to 31 May 1992. Secondary legislation includes powers, delegated to the Minister of Finance who, with the approval of the Cabinet, is:

"... empowered by notification, to reduce the rate of duty ... exempt from payment of duty or... additionally charge special duty at a rate not exceeding fifty percent of the rate specified ... "

## Import Duties and Taxes

In general, ad valorem duties levied on imported food stuffs remain high, usually 60%. Some products are also subject to specific rates of duty, in which case:

"only the rate which renders higher amount of duty shall be applied. (Decree, Section 4)