

<b>THEMATIC PAPER</b>	THE IMPACTS ON THAILAND IN REGARD TO CUSTOMS DUTIES AFTER THE TRANSITION OF ASEAN INTO THE ASEAN ECONOMICS COMMUNITY
<b>KEYWORD</b>	ASEAN FREE TRADE AREA AGREEMENT
<b>STUDENT</b>	YUWADEE CHAROENSAKULRAT
<b>THEMATIC PAPER ADVISOR</b>	PROFESSOR (EMERITUS). DR. VISOOT TUVAYANOND
<b>LEVEL OF STUDY</b>	MASTER OF LAWS (BUSINESS LAW)
<b>FACULTY</b>	FACULTY OF LAW SRIPATUM UNIVERSITY
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### **ABSTRACT**

The purpose of this article is to analyze the impacts on Thailand in regard to customs duties after the transition of Asean into the Asean Economics Community (“AEC”) in early 2016. Then the ten member states of AEC could thereby export their goods producing in the Asean region and distribute among the member states with tax exemption or privilege tax over almost all kinds of goods in compliance with the agreement under Asean free trade area road map. On the other hand, trade among the member states of Asean region and states outside the Asean region are still in need of tariffs on import goods. Therefore, the customs tariffs which do not cover all kind of goods will have an impact on Thailand for both positive and negative way.

This subject emphasizes to study the background of the agreement to establish Asean Free Trade Area, laws and regulation measures, the main point of the rules of origin including analysis of the effects on Thai Customs when Asean becomes a part of the AEC together with the conclusion and suggestion by analyzing the exist problems due to the fact that Thailand has made various levels of Free Trade Area Agreements including Bilateral Free Trade Area Agreements when Thailand is the direct party, such as Thailand-Australian Free Trade Agreement (TAFTA), Thailand-New Zealand Closer Economic Partnership Agreement (TNZCEPA) while Thailand has made the Regional Free Trade Area agreements with such countries because Thailand is one of the member states of ASEAN, such as Agreement Establishing the ASEAN-Australia New Zealand Free

Trade Area (AANZFTA). This caused the complication of rules of origin. The importer can choose the customs privilege for both the bilateral agreement such as TAFTA and TNZCEPA or at the regional level as AANZFTA and we can anticipate that the importer absolutely choose the most privileged agreement when they have received the origin of goods in compliance with that agreement.

Moreover, there was also one problem, where once the importer imported whisky produced in Scotland but packed in the Philippines and imported for sale in Thailand by paying duty under AFTA. The customs privilege has been used dishonestly by stealth, counterfeiting and using fake nationality for gaining the origin of goods in ASEAN hoping that they can receive the customs privileges.

Based upon the above mentioned reasons, this article has brought up such problems and analyzed the impacts when the customs department lost huge income that it cannot fully collect the customs duty, and also given suggestion to solve such problems at negotiation level by discussing mainly the customs tariff of goods and the goods of member parties. However, the country with more power to bargain can take a trade advantage and on the other hand, the weaker side absolutely has to agree with such agreement in the negotiation level.