



Tax News Flash

KPMG in Thailand



Issue 128 : April 2022

Customs Notification 22/2022 - additional CFZ control measure

The Thai Customs Department has launched additional control measures for Customs Free Zones (the “CFZ”) in Customs Notification No. 22/2022 (the “Notification”). Some key changes are summarized below.

Customs control measures in the Customs Free Zone scheme

The Customs Department has released additional details about the requirements for both CFZ Establishers and the CFZ Users in Commercial CFZs as follows:

- CFZ area: each specific location will have minimum area requirements for the establishment of a Commercial CFZ.
- CFZ businesses: the businesses of a Commercial CFZ Establisher must be related to industrial operations, activities which add to the value of goods, or other businesses which provide benefit to the country, including commercial services such as international logistics, distribution, repacking, and labeling, etc.
- Customs office area: the Customs office space should not be less than 40 square meters, located in an appropriate area near the checking post, and comprising office equipment, a Customs Electronic System (TCES), and receiving and delivery control systems such as bar code systems, electric weighting systems, CCTV, etc.
- Customs measures: both the CFZ Establisher and the CFZ User shall comply with new control systems for the following.
 - **Inventory control** – there must be an inventory control system in place which meets the minimum requirements of the customs control system for electronic customs clearance.
 - **Customs control system categories**
 - (1) Automotive Vehicles
 - (2) Liquor, wine, cigarettes or goods with customs risks; and
 - (3) Common goods.

New customs control system according to Customs Notification No. 22/2022	Automotive vehicles	Liquor, wine, cigarettes, or goods with customs risks	Common goods
--	---------------------	---	--------------

(1) CCTV system according to Customs Notification No. 189/2021	Able to store and view recordings of at least 60 preceding days	Able to store and view recordings of at least 60 preceding days	Able to store and view recordings of at least 60 preceding days
(2) Still photography	Every 7 days	Every 14 days	Every 30 days

(3) Movement control system of goods	- Monitor product location in real time	- Monitor product location in real time - Packages must be secured with a cable seal which uses RFID, or related technology, to track its status	- The import and export status, and location, of the product can be tracked.
---	---	---	--

Pursuant to the Notification, the CFZ Establisher or the CFZ User in Commercial CFZs must commence compliance with the measures stated in the Notification.

- **New CFZ Establishers or CFZ Users in a Commercial CFZ** (businesses beginning operation on or after 14 February 2022) must comply with the new measures stated in the Notification from 14 February 2022 onwards.
- **Existing CFZ Establishers or CFZ Users in a Commercial CFZ** (businesses in operation before 14 February 2022) must become compliant with the new measures stated in the Notification before 1 October 2022.

If you have any queries or need our assistance in relation to the additional CFZ control measures, please do not hesitate to contact KPMG Thailand's Trade & Customs team.

Key Contacts

[Abhisit Pinmaneekul](#)

Head of Tax
KPMG in Thailand

Global Compliance Management Services (GCMS)

[Nipawan Passarapark](#)

Partner

[Pornpen Eurpiyachat](#)

Partner

[Matthew Evan Jeamjit](#)

Director

[Visuth Apiraks](#)

Director

[Waraporn Dhammasawangkij](#)

Director

Global Mobility Services (GMS)

[Lynn Tastan](#)

Partner

[Ito Susumu](#)

Director

[Panisa Srihera](#)

Director

International Tax / M&A Services

[Auaychai Sukawong](#)

Partner

[John Andes](#)

Partner

[Tatiana Bepalova](#)

Partner

[Tomonori Shibata](#)

Partner

[Janejai Chavanavesh](#)

Director

[Thanita Pubordeepong](#)

Director

Transfer Pricing Services

[Abhisit Pinmaneekul](#)

Partner

[Benjamas Kullakattimas](#)

Partner

[Chollatip Santitorn](#)

Partner

[Burin Yenthanakorn](#)

Director

Trade & Customs Services

[Malika Bhumivarn](#)

Partner

[Sophon Dulyarassamee](#)

Associate Director

Subscribe to more publications from KPMG

home.kpmg/th

[Privacy](#) | [Legal](#)



If you wish to unsubscribe from this invitation or from all KPMG communications, please click [here](#). If you wish to subscribe to other KPMG communications, please click [here](#). In the event that we do not hear from you, we shall consider this as an indication of your consent for us to send you regular newsletter updates, process, and retain your personal information in our mailing list.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2022 KPMG Phoomchai Tax Ltd. a Thai limited liability company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are registered trademarks or trademarks of KPMG International.

