

# IMPORTING USED / SECONDHAND HOUSEHOLD EFFECTS

Returning Thai residents who have been abroad for one year or longer, for the purposes other than touring are eligible to bring in household effects acquired abroad free of taxes and duties. In addition, non-residents changing their residence to Thailand may import the household effects subject to the conditions stated below without payment of import taxes duties.

The term household effects includes all goods which are normally necessary to equip a self-contained home e.g. furniture, books, tableware, stereos and similar household furnishings, etc. To be eligible for tax and duty free allowance, the importers are required to have owned, possessed, and used the household effects before they return to Thailand to resume residence. It is important that the importers meet the three requirements of ownership, possession, and use. For example, if they owned and possessed the goods without using them, the goods would be subject to regular taxes and duties. Personal effects accompanied with the owner traveling into or out of Thailand, including any goods used or will be used commercially are not eligible as household effects and cannot brought in tax and duty free as the household effects.

**NOTE: Motor vehicles, alcoholic beverages and tobacco are excluded from this relief.**

## REQUIREMENTS FOR DUTY FREE ALLOWANCE

Both Thai and non-Thai residents changing residence into Thailand are eligible to bring used/second-hand household effects into Thailand, in reasonable quantities, free of taxes and duties. It is also required that the imported used/ second-hand household effects have been owned, possessed, and used in the country where the importers resided before returning to Thailand to resume residence.

In case where the household effects are electrical appliances e.g. radios, televisions, refrigerators, microwaves, ovens, air conditioners, etc., only ONE unit each of such items is eligible for tax and duty free allowance. However, if it is the family change of residence, TWO units each of the items will be allowed to bring in tax and duty free. Any excess unit shall be subject to regular taxes and duties, and Customs will place the items that have the lowest rate of duty under tax and duty exemption.

It is important that the used/second-hand household effects must be imported not earlier than one month before or not later than six months after the arrival of the importers. Under exceptional circumstances, Customs may extend the time limits for the importers.

## REQUIREMENTS FOR CHANGING OF RESIDENCE

- **Non-residents:** Non-residents may import the used/second-hand household effects acquired abroad tax and duty free if such household effects accompanied them in the change of residence and they are qualified under the criteria listed below:
- non-resident's resuming residents in Thailand must be granted a non-immigrant quota as shown in a passport or a Non-resident Identification Card; or
- non-residents granted to work in Thailand are regarded as resuming residents in Thailand provided they have a one-year non-immigrant visa issued by the Immigration Department. In case where the non-immigrant visa has not yet been granted, either of the following documents may be accepted:
  - The letter from the Immigration Department certifying that the non-residents shall be granted an annual temporary stay in Thailand; or
  - The work permit from the Department of lab or to work in Thailand for at least one year.
- non-resident's entering Thailand as an expert, specialist, or under a contract of government agencies are required to present the letter from relevant agencies certifying that such non-residents are granted a non-immigrant visa issued by the Immigration Department and shall work in Thailand not less than one year.

Accompanying spouses of the non-residents in (2) and (3) are regarded as resuming residence in Thailand provided the spouses have non-immigrant visas issued by the Immigration Department to stay in Thailand for the first 90 days.

- **Thai Residents:** Thai residents may import the second-hand/used household effects acquired abroad duty-free if such household effects are accompanied them in the change of residence and they are qualified under the criteria listed below:
- Thai residents or government officials work or carry out a working visit abroad for at least one year. In case where the Thai residents/government officials must return to Thailand before one year, evidence showing that the return is caused by the termination of contracts, reshuffle of positions, or early termination of working visits, is required.
- Thai residents working abroad under other reasons than those indicated in (1) are required to undertake a commitment that they shall return to Thailand to resume residence.
- Thai students, government officials study abroad for at least one year.

## Documents

- An Import Declaration (Customs Form No. 99/1);
- A passport;
- **non-residents** are required to submit the following documents:
- The letter issued by the Immigration Department confirming that an annual temporary stay is granted;
- A one-year (or more) work permit issued by the Department of lab or;
- The letter from a relevant government agency confirming that a non-immigrant visa from the Immigration Department is granted and that working period in Thailand is not less than 1 year, for those entering Thailand as an expert, specialist, or under government contracts;
  - Thai Residents are required to submit an evidence of changing residence e.g. a transcript, reshuffle of positions, termination of employment contract, etc.;
- A Bill of Lading or air waybill;
- An invoice (if any);
- A Delivery Order;
- A packing list or sale documents (if any);
- A permit in case of restricted goods;
- An application for taxes and duty free allowance; and
- Other documents e.g. a letter of authorization (if any).

## Clearance Procedures

When the importers arrive in Thailand, they have to contact the Customs office at the port of entry to clear the household effects from the Customs custody. They will need to prepare all documents as required by Customs to claim tax and duty free importation of the household effects and follow the processes listed below :

- The importer/agent submits an Application for Tax and Duty Free Allowance, Import Declaration, and all supporting documents to the Customs office at the port of entry;
- Customs verifies the documents and the Application for Tax and Duty Free Allowance and charges taxes and duties on any household effects not eligible for tax and duty free allowance;
- The importer/agent pays taxes and duties (if any) at the Cashier Division, and then contact the Customs to release goods; and
- Customs inspects the imported household effects against the Declaration. If there is no discrepancy between the Declaration made and the goods inspected, all goods will be released.