



IRVING

Seminar & Training



Thai Customs Duty Opportunities & Challenges 2010

4th November 2010

Pathumwan Princess Hotel
Bangkok

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Knowledge that works

Overview

Since Thailand uses the GATT Customs Valuations Code to determine the value of imported goods for the purpose of customs duty calculation, one controversial issue remains: when are royalties and license fees added to the import value? Many post clearance audits are exactly about this.

When importing goods into Thailand under a reduced duty rate because of a Free Trade Agreement or AFTA, the so-called rules of origin become crucial. They determine when you are entitled to the reduced duty rate. If a tariff reduction is granted to products that originate from another member, how will "origin" be interpreted?

Knowing you have the correct commodity code classification for your goods is an extremely important element in declarations made to the Customs Department. This session will examine the techniques how to interpret customs tariff under the Harmonized Commodity Description and Coding System (HS 2007). How to be prepared and checked your customs tariff prior to importation/exportation of goods?

Rules of origin are now more topical than ever. It have become a very prominent feature of today's trading system and the business press regularly reports on various regional trade arrangements being negotiated across the globe.

Thai Customs Department is changing the emphasis from port/airport inspections to in-company audits. Any company will be expected to have good written procedures and good records so they pass a customs audits. This session will look at what happens during a customs audit, the different parts of the business that need to be involved, the essential aspects of management support and techniques on creating your own procedures. How to defend and resolve post clearance audit with customs official.

Key Benefits

- ✓ Learn techniques how to interpret customs tariff under the Harmonized Commodity Description and Coding System
- ✓ How to maximize your profits and minimize your costs when applying AFTA Rules of Origin?
- ✓ Maximizing the benefits of Free Trade Agreements and minimizing the risk related to the origin of imported goods
- ✓ Learn techniques how to check your customs tariff prior to importation/exportation of goods
- ✓ How to defend and resolve post clearance audit disputes with customs official
- ✓ Learn priority measures to mitigate post audit risk before post audit arise
- ✓ Ensure confidence when you facing a customs audit & preparing for the audit

Program

09:00 Registration

09:30 Keynote Introduction

Ms.Krittika Panprasert
Senior Legal Expert
The Customs Department

10:00 Your rights and obligations to the Customs Post Audit



Malika Bhumivarn

- ✓ When will and how does Customs conduct a Post Clearance Audit?
- ✓ Illustrate the structure and process of a Post Audit
- ✓ How to defend and resolve post clearance audit disputes with customs official
- ✓ Common post audit mistake and recommendation
- ✓ Priority measures to mitigate post audit risk before post audit arise
- ✓ What should be enough to disclose your information, document during customs audit?
- ✓ Recent cases customs audit disputes
- ✓ Customs voluntary audit is a final answer?

11.00 Coffee break

11.30 Free Trade Agreement : Maximizing Benefits and Minimising Risks



Paul Sumner

- ✓ Updates to the FTA coverage
- ✓ Current practical problems with FTAs
- ✓ Maximising the benefits: how to improve FTA usage
- ✓ Minimising risks: how to avoid unpleasant surprises

12:30 Luncheon

14:00 Tips, Traps and Technique to Manage Customs Valuation Risk



Amanda K. Spikes

- ✓ Intelligence on current valuation challenges and enforcement approach
- ✓ Use of the transaction value and how relevant are the other methods
- ✓ Customs impact on the movement of money
- ✓ Treatment of royalties and other intellectual property
- ✓ Other additions to the customs value
- ✓ Valuation of non-core goods and the typical mistakes made
- ✓ Defending related party pricing
- ✓ Strategic planning opportunities

15:00 Coffee Break

15:30 Resolving Disputes and New Offenses under Customs Law



Sayan Chanvipaswongse

- ✓ What should business operator prepare to mitigate customs offense under new Notification?
- ✓ Overview of this customs Notification
- ✓ Tips and techniques how to prepare for a customs audit / investigation
- ✓ Management risk of a customs audit / investigation
- ✓ Practical issues on how to resolve disputes with Customs
- ✓ Your rights and duties under post clearance audit
- ✓ What should directors need to know about surviving customs audit?
- ✓ Customs criminal offense, D.S.I's investigation and your business

16:30 Closing

Speakers

Customs Department of Thailand

Krittika Panprasert
Senior Legal Expert

Ms. Ms. Krittika Panprasert is a Senior Legal Expert from the Customs Department of Thailand. She holds a Master of Law from Chulalongkorn University, a LL.M., International (Maritime) Law of the International Maritime Law Institute, University of Malta, Certificate of Public Law, from Thammasat University, Mini Master of Management Program, from National Institute of Development Administration and a Certificate of Public Legal Officer, Office of the Council of State. Before her current position, she was Director of International Legal Advisory Service Group. Ms. Krittika was invited to a great number of institutions, as a customs instructor for course of customs broker, as an instructor for The Thai Chamber of Commerce, as an doctorate-examining legal scholar, Doctor of Philosophy, Faculty of Public Administration, Suan Dusit Rajabhat University.



Malika Bhumivarn,
Managing Director

Ms. Malika Bhumivarn is a leading expert on customs and trade matters in Thailand. She advises clients on customs and trade issues, particularly on valuation, tariff classification and duty refunds, and assists them in obtaining trade and investment privileges. Her clients are from diverse industries, including automotive, air transport, air conditioner/refrigerator, electronics, audio tape, food, liquor, cosmetics and healthcare. Ms. Bhumivarn led a team which was assigned by the Thai Customs Department to conduct a review and assessment on the controlling systems of the entire Public Customs Bonded Warehouse system in Thailand. Ms. Bhumivarn is a former Director in the Tax & Legal



Paul Sumner
Partner

Paul is a Partner of PWC Customs Thai practice. Paul advises companies on all aspects of the cross border movement of products. He has extensive experience of planning and conducting national, regional and global custom reviews. Paul has worked on all aspects of customs and trade issues, including valuation, classification, origin and customs procedures. Paul specializes in valuation and has advised a number of multinational companies on the implementation of the WTO Valuation Agreement in Thailand and across Asia. Paul has also advised Thai Customs on issues such as balancing enforcement with trade facilitation. Before joining PwC in 1997, Paul spent 5 years with Her Majesty's Customs & Excise in the U.K. Paul was stationed in Valuation Branch, undertaking casework and investigations prior to moving into the Policy Division. Paul interpreted European valuation law and precedent, and also represented UK Customs at the European Commission.



Amanda K. Spikes
Manager

Ms. Amanda K. Spikes is a manager of KPMG Phoomchai Tax Ltd, Indirect Tax Practice in Bangkok Thailand. She Assists clients with indirect tax (import duties, excise and value added tax) planning and compliance programs, conduct import and export compliance assessments, provide clients with strategic advice during Thai Customs Department Audits. Prior she was a manager at the KPMG Trade & Customs Practice in Chicago IL, USA, where she conducted import and export compliance audits, provided strategic advice to clients regarding import and export compliance programs, prepared voluntary disclosures to government agencies on behalf of clients. Juris Doctor awarded in 2005 by the University of Kansas, School of Law.



Sayan Chanvipaswongse
Chairman

K. Sayan is the Chairman of EBCI Group of companies and the Managing Director of Excellent Business Corporation International Ltd. K. Sayan has spent 25 years in logistics and supply chain management, international trade, import-export and customs formality. He also work for 32 years in human resources management. Former advisor to the Deputy Minister of Commerce & Labour, he is the author of many books, including « Business and Management year 2000 » and « To deal with FTA ». He is a consultant for International Trade Seminar organised by the department of Export Promotion, Ministry of Commerce. K. Sayan is a lecturer of private and government universities in Thailand and of the University of California, Riverside, USA.

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THAI CUSTOMS DUTY OPPORTUNITIES & CHALLENGES FOR 2010

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REGISTRATION FEES

Fee for one delegate including a binder
with all presentation material and a CD-Rom,
lunch and refreshment

1 Delegate

13 500 THB

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CONFERENCE DATE

Thursday 4 November 2010

09:30 - 16:30

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