



EUROPEAN UNION
DELEGATION TO THAILAND
Trade and Economic Section

2021

Procedures for the import authorisation of alcoholic beverages and wines into Thailand

This guidance document does not constitute a legally binding act and is of an explanatory and subsidiary nature. It is intended as a practical instrument to assist Member States Embassies and the economic operators in facilitating the compliant import of samples.

Procedures for the import authorization of alcoholic beverages and wines into Thailand for trade fairs and exhibitions

Responsible agency: Excise Department

Scope of products: All alcoholic beverages (HS 2203, 2204, 2205, 2206 and 2208)

Quantity limit: no limitation ¹

No quantitative limitations

There is no quantity limitation because there is **in practice** few or no possibilities to benefit from any waiver for alcoholic beverages, be it in terms of duty relief² or import licensing requirements.

In theory, an import license waiver is applicable for volume not exceeding 10 liters imported as samples or for non-commercial purpose (no sales involved). However free alcoholic beverages consumed as sample tasting may constitute a violation of the Alcoholic Beverage Control Act B.E. 2551, Section 30 (5) and Section 32³. While the Excise Department is not the regulator under the Alcoholic Beverage Control Act, alcohol imported as samples for trade fairs and exhibitions under the import license waiver scheme might be challenged by the authorities. Given this legal uncertainty, exhibitors would be recommended to go through the regular import procedure for commercial purpose, which requires a prior import license.

Contact: Tax Collection Standard and Development Office 1, the Excise Department, Tel: 02-244 – 8525 , Address: 1488 Nakhon Chaisi Rd, Dusit District, Bangkok 10300

	Description	est. duration	Fee
Pre-import procedure			
1. A Thai importing company (importer) applies for an account with the Excise Department's website for the purpose of tax filing and payment as well as submitting other applications/requests to the Department.	1. Download and print Form Por Sor 03-11 and the agreement form for tax filing and payment from the Excise Department's website . Fill out the forms. 2. Prepare the following document for online submission (scanned): - Por Sor 03-11 form - Agreement form for tax filing and payment - Registration certificate issued no longer than 6 months ago	Within the date of registration	No fee

¹ That said, **the import license waiver can be used for imported alcohol samples for quality testing and certification** by the Excise Department. Alcohol certificate of analysis, issued either by the Excise Department or a competent agency in the country of origin, is a requirement for import licensing. In order to import alcohol samples for this purpose, the importer has to submit import declaration for the payment of import duty and other applicable taxes (excise tax, earmarked taxes and value added tax) upon importation, **but no import license is required**. Importation can take place at all Customs Houses in Bangkok, Customs Offices at Chiang Mai, Phuket, Hat Yai Airports or Suvarnabhumi Airport Cargo Clearance Customs Bureau. In case of hand carrying, importation can take place at Sadao, Padang Besar and Sungai Kolok Customs Houses as well as Customs Offices at Don Muang, Chiang Mai, Phiket, Hat Yai Airports or Suvarnabhumi Airport Passenger Control Customs Office.

² For duty relief, please refer to a separate note on the customs clearance procedure.

³ Section 30(5) prohibits the sales of alcohols through the meaning of sample distribution and Section 32 prohibits the advertisement or the display, directly or indirectly, the name or trademark of any alcoholic beverage in a manner showing the properties thereof or inducing another person to drink.

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Samples Excise

	Description	est. duration	Fee
	- Copy of ID of the principal and the agent in case of power of attorney		
2. The importer submits an application for labelling approval (Por Sor 08-04) at https://edcsso.excise.go.th/oss-e/ Responsible agency: Tax Collection Standard and Development Office 1 (in case filing hardcopy).	Supporting documents: 1. Copy of the wholesale license 2. The sole distributor agreement issued by the alcohol manufacturer or the right holder 3. Samples of label(s) – 5 labels per product 4. Certification letter from the manufacturer confirming that no distilled alcohol added in case of fermented spirits alcohol content higher than 15 degrees. 5. Certification letter from the manufacturer indicating the raw materials in case of fruit wines that contain grape or grape wine.	Approx 3-5 days	No fee
3. The importer submits sample(s) of alcohol beverage(s) to the Excise Department for standard testing at the Excise Office in charge of the area where the importer’s premises is located or provided alcohol certificate of analysis issued by the competent agency of the country of origin for the purpose of import license.	Testing will be performed against the standards of the Excise Department. In case of certificate of analysis issued by the competent agency, the standards of the Excise Department will also apply. Sample size: 0.5 liter/sample The importer has to pick up the test report (certificate of analysis) once available at the concerned Excise Office.	Varying, approximately two weeks but depending on the number of samples and the capacity of the Excise Department’s lab.	No fee
4. The importer files a notification on suggested retail prices (Por Sor 02-01) of its products at https://edcsso.excise.go.th/oss-e/	The suggested retail prices are presented in the price per unit and should reflect the costs of goods sold and indirect costs (e.g. administrative and marketing expenses) as well as standard profit. Manual for notifying suggested retail prices can be found at https://edweb.excise.go.th/eform/fileEform/NPRB_Us erManual-ESD.pdf	Within the date of filing	No fee
5. The importer applies for alcohol wholesale (type 1: for sales ≥10 liters) and retail (type 2: for sales < 10 liters) licenses (Por Sor 08-05) at https://edcsso.excise.go.th/oss-e/ Responsible agency: the Excise Office in charge of the area where the importer’s premises is located (in case filing hardcopy).	A wholesale license is a requirement in the application for import license (type 1: concerning general sales). In case of trade fairs/exhibitions where the exhibitor plans to sell alcohol on spot, a retail license is also required. Supporting documents: 1. In case of natural person, ID or other cards containing the photo of the person issued by a governmental authority. 2. In case of juristic person, registration certificate issued by the Ministry of Commerce no longer than 3 months. 3. Copy of ID or other cards of authorized person(s) issued by a governmental authority. 4. Copy of house registration of alcohol selling venue or other documents issued by the government indicating land rights over alcohol selling venue. 5. Lease/rental agreement and the letter issued by the owner of the venue allowing alcohol sales on the premises in case the seller is a tenant. 6. Plan of alcohol selling venue and surrounding areas.	Usually, within the date of submission	Wholesale license: 5,500 Baht/year Retail license for VAT registered retailer: 2,200 Baht/year Retail license for non-VAT registered retailer: 330 Baht/year
6. The importer submits an application for labelling	Supporting documents: 1. Copy of the wholesale license	Approx 3-5 days	No fee

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	Description	est. duration	Fee
approval (Por Sor 08-04) at https://edcsso.excise.go.th/oss-e/ Responsible agency: Tax Collection Standard and Development Office 1 (in case filing hardcopy).	2. The sole distributor agreement issued by the alcohol manufacturer or the right holder 3. Samples of label(s) – 5 labels per product 4. Certification letter from the manufacturer confirming that no distilled alcohol added in case of fermented spirits alcohol content higher than 15 degrees. 5. Certification letter from the manufacturer indicating the raw materials in case of fruit wines that contain grape or grape wine.		
7. The importer submits an application for import license (Por Sor 08-01) to the Excise Office in charge of the area where the importer's premises is located.	Supporting documents: 1. Copy of invoice or proforma invoice 2. Labelling approval letter issued by the Excise Department 3. Sole distributor agreement 4. Wholesale license 5. Alcohol certificate of analysis	Approx 2-3 days	1,200 Baht per shipment
Next Step – Customs clearance on the import day⁴			

⁴ For customs clearance, please refer to a separate note on the customs clearance procedure.