Chapter 10

Trade Facilitation in Thailand and Result of the ASTFI Baseline Study

Salvador Buban, Pattaraporn Chammankij, and Jayriya Jangsawang

July 2021

This chapter should be cited as
Chapter 10

Trade Facilitation in Thailand
and Results of the ASTFI Baseline Study

Salvador Buban, Pattaraporn Chammankij, and Jayriya Jangsawang

1. Trade Overview

Thailand is one of the most open economies in the Association of Southeast Asian Nations (ASEAN). The total volume of trade to gross domestic product (GDP) was 121% in 2018, down from its peak of 140% in 2008 (World Bank, n.d.). Thailand’s 10 most important trading partners are China, Japan, the United States, Malaysia, Viet Nam, Indonesia, Singapore, Australia, Hong Kong, and the Republic of Korea (henceforth, Korea) — comprising 61% of the total trade value. Amongst them, China is the biggest trading partner with 16% in trade value, followed by Japan and the United States, at 12% and 9%, respectively. Amongst the ASEAN countries, Indonesia, Malaysia, Singapore, and Viet Nam are the biggest trading partners, with a combined trade value of 16% of Thailand’s total trade value (Ministry of Commerce, n.d.).

Table 10.1 summarises the main export and import products from and to Thailand. In terms of exports, motor vehicles, accessories, and components are the main exporting products, comprising 11% of total exports in 2018, reflecting the important and steady growth of the industrial sector. The 10 most important import products of Thailand shared 62% of the import value. Crude oil still ranked first for a long time, followed by machinery and electric machinery. Consequently, considerable evidence shows that Thailand needs to import machinery and significant materials from other countries.

<table>
<thead>
<tr>
<th>No.</th>
<th>Main Export Products</th>
<th>Main Import Products</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Motor cars, parts, and accessories</td>
<td>Crude oil</td>
</tr>
<tr>
<td>2</td>
<td>Automatic data processing machines and parts thereof</td>
<td>Machinery and parts</td>
</tr>
<tr>
<td>3</td>
<td>Precious stones and jewellery</td>
<td>Electrical machinery and parts</td>
</tr>
<tr>
<td>4</td>
<td>Rubber products</td>
<td>Chemicals</td>
</tr>
<tr>
<td>5</td>
<td>Polymers of ethylene, propylene, etc. in primary forms</td>
<td>Jewellery, including silver bars and gold</td>
</tr>
<tr>
<td>6</td>
<td>Refined fuels</td>
<td>Iron, steel, and products</td>
</tr>
<tr>
<td>7</td>
<td>Chemical products</td>
<td>Parts and accessories of vehicles</td>
</tr>
<tr>
<td>8</td>
<td>Electronic integrated circuits</td>
<td>Electronic integrated circuits</td>
</tr>
</tbody>
</table>

1 This report is based on the 2018 data of the ASTFI baseline study survey.
<table>
<thead>
<tr>
<th></th>
<th>Machinery and parts thereof</th>
<th>Other metal ores, metal waste scrap, and products</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Iron and steel and their products</td>
<td>Computers, parts, and accessories</td>
</tr>
</tbody>
</table>


2. Secondary Indicators of the Trading Environment

From 2006 to 2015, there were significant improvements in the trade facilitation environment in Thailand, as shown by a 47% reduction in the cost to export and a 45% reduction in the cost to import. The improvement in cost was complemented by a shorter time to export, from 24 days to 14 days, while the time to import was shortened from 22 days to 13 days (Table 10.2).

<table>
<thead>
<tr>
<th>Table 10.2: Trading Across Borders Achievement, 2006–2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economy</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>DTF – trading across borders</td>
</tr>
<tr>
<td>Documents to export (number)</td>
</tr>
<tr>
<td>Documents to import (number)</td>
</tr>
<tr>
<td>Cost to export ($ per container deflated)</td>
</tr>
<tr>
<td>Cost to import ($ per container deflated)</td>
</tr>
<tr>
<td>Time to export (days)</td>
</tr>
<tr>
<td>Time to import (days)</td>
</tr>
</tbody>
</table>

DTF = distance to frontier.


Thailand has maintained a good trade facilitation environment, as measured by the Domestic Logistics Performance Index (LPI) indicators (Table 10.3). Based on a survey,² 100% of respondents in 2016 answered that every aspect of Thailand’s logistics environment had improved since 2013 (customs clearance procedures, other official clearance procedures, trade and transport infrastructure, telecommunication and

² In the 2016 edition, the survey was open in two phases, in October–December 2015 and in March–April 2016. It followed a uniform sampling randomised approach to gain the most possible responses from under-represented countries. The survey covered six dimension of logistics: customs, infrastructure, international shipments, logistics quality and competence, tracking and tracing, and timeliness.
information technology infrastructure, private logistics services, regulations related to logistics, and solicitation of informal payments).

The domestic LPI survey also indicates that none (0%) of the respondents perceived the trade and transport related infrastructure (ports, airports, roads, warehousing, telecommunications, and information technology) to be low quality. Improvement is needed, however, in the area of competence and quality services delivered by logistics service providers in road and rail because 0% of respondents perceived them to be of high quality.

<table>
<thead>
<tr>
<th>Table 10.3: Logistics Performance Index Achievement, 2014–2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Indicator</strong></td>
</tr>
<tr>
<td><strong>International LPI</strong></td>
</tr>
<tr>
<td>Overall rank</td>
</tr>
<tr>
<td>Customs LPI rank</td>
</tr>
<tr>
<td><strong>Domestic LPI</strong></td>
</tr>
<tr>
<td>Clearance and delivery of imports</td>
</tr>
<tr>
<td>Clearance and delivery of exports</td>
</tr>
<tr>
<td>Transparency of customs clearance</td>
</tr>
<tr>
<td>Transparency of other border agencies</td>
</tr>
<tr>
<td>Solicitation of informal payments</td>
</tr>
</tbody>
</table>

LPI = Logistics Performance Index.

3. **Customs Clearance Process**

The following is a brief description of the customs clearance process in Thailand when importing or exporting goods, highlighting the use of e-import and e-export procedures.

When a shipment arrives in Thailand, importers are required to submit a goods declaration together with supporting documents for the imports, if needed, to a customs officer at the port of entry. In addition, some goods may require permits from the relevant permit issuing agencies, depending on the value and nature of the imports.

The necessary documents include (i) an import declaration; (ii) a bill of lading or air waybill; (iii) an invoice; (iv) a packing list; (v) an import licence (if applicable); (vi) certificates of origin (if applicable); and (vii) other relevant documents, e.g. catalogues and product ingredients.
3.1. **Customs E-Import Procedure**

Under the e-import system (Thai Customs, 2017b), relevant parties do not need to submit paper documents, as all data are transmitted electronically to the e-customs system. Generally, the declaration and clearance process undergoes four stages:

1. **Submission of declaration.** Shipping agents submit a ship or aircraft arrival report, along with manifest information, electronically to the e-customs system.

2. **Verification of the declaration.** The e-customs system verifies the data in the first stage and issues a declaration and payment numbers within a few seconds. At this stage, the goods declaration is classified into green or red lanes based on the risk management system.

3. **Payment of import duties and taxes.** The importer or customs broker makes the payment either at the Thai Customs Department, through banks, or via the e-payment system.

4. **Inspection and release of cargo.** Officials inspect and finally release the cargo from customs custody.

3.2. **Customs E-Export Procedure**

Goods intended to be exported from Thailand are subject to normal export procedures (Thai Customs, 2017a). For customs purposes, an export is the removal of goods by ship or aircraft from a place in Thailand to a place outside Thailand. All goods being exported from Thailand are subject to control by the Thai Customs Department (TCD) and must be reported to the TCD.

The TCD’s role in the exportation of goods is to ensure that all goods being exported from Thailand are reported as required; and to administer controls on behalf of permit-issuing agencies on the export of restricted goods. In addition, customs gathers information regarding the nature and volume of exports to assist the government and industry in policy and decision-making.

Unless specifically exempt, goods may not be loaded on a ship or aircraft for export unless they have been entered for export in the customs system and customs has given approval to export. Most applications for an export declaration are submitted electronically via the e-export system.

The documents required to be submitted to customs for the clearance of exports comprise (i) an export declaration; (ii) an invoice; (iii) an export licence (if applicable); and (iv) other relevant documents, e.g. catalogues and product ingredients.

Once the export declaration data have been entered into the customs computer system, they undergo automatic processing (e.g. data validation, data matching, and release status) and the cargo is released. Similar to the e-import procedure, the e-export clearance processes generally include four stages:
(i) **Submission of declaration.** The exporter/broker submits an export declaration in an ebXML message to the e-customs system.

(ii) **Verification of declaration.** As soon as the e-customs system receives and validates the export declaration data, the goods declaration number and payment number are generated. Then, the response message is transmitted to the exporter/broker.

(iii) **Payment of duties and taxes.** Payments are available either at the TCD, through banks, or via the e-payment system.

(iv) **Inspection and release of cargo.** The freight forwarder loads cargo into containers and electronically sends a cargo control report to the e-customs system. The e-customs system validates the data and reports any errors for immediate online correction. If no error is found, the cargo control report number is automatically generated by the system and the response message is sent to the freight forwarder and the exporter/broker.

4. **Results from the ASTFI Survey**

Based on the information received from the ASEAN Seamless Trade Facilitation Indicators (ASTFI) survey, the validation-cum-consultation workshop and meetings held with select agencies, as well as secondary research, have shown that Thailand is one the most advanced in the area of trade facilitation amongst the ASEAN Member States (AMS). Various agencies responded to the survey in March 2018 and participated in the validation-cum-consultation workshop and meetings held in June 2018. Some 22 major government agencies identified by Thailand, including the TCD, responded to the ASTFI questionnaires on seven components: (i) transparency and information on laws, regulations, and procedures; (ii) communication with and active engagement of the private sector; (iii) release and clearance formalities; (iv) import/export formalities; (v) cross-border coordination and transit facilitation; (vi) transport facilitation; and (vii) e-commerce.

4.1. **Transparency and Information on Laws, Regulations, and Procedures**

Thailand has implemented this component quite impressively. The TCD and the National Trade Repository (NTR) websites are generally well developed and user-friendly. They contain all the relevant information, but some of the information (e.g. transit procedures and customs procedures for trans-shipments) is only available in the local language. Those regulations that are still in the Thai language should be translated to English to better serve not only the Thai speaking stakeholders but all the stakeholders. An easy-to-follow process flow is available, and the required documents are identified. Interactive information channels are available on the customs website, with an operational help desk to respond to the needs of stakeholders.

---

Consistent with its survey results, Thailand’s efforts to improve transparency and engagement with the private sector have led them to explore alternative and innovative ways of engaging the private sector. As part of its projects and strategies under Customs 4.0, the Customs Alliances programme was introduced to provide additional collaboration between the TCD and the private sector through the Account Officer Center.

4.2. Communication with and Active Engagement of the Private Sector

For this component, Thailand has performed quite impressively. The National Trade Facilitation Committee (NTFC) under the Ministry of Commerce is functionally strong and active in its engagement with the private sector. The government’s strong commitment to trade facilitation is again manifested by the leadership of the NTFC, which is chaired by the Deputy Prime Minister with the Minister of Commerce as vice-chair. The NTFC has a subcommittee which is chaired by the permanent secretary or deputy permanent secretary of the Ministry of Commerce, with the directors general of relevant agencies as members.

The NTFC has the authority to manage and supervise agencies in Thailand to fulfil the trade facilitation commitments of the World Trade Organization Trade Facilitation Agreement (WTO-TFA), the ASEAN Trade in Goods Agreement (ATIGA), and other trade facilitation related agreements in the future. Strong private sector participation in the NTFC is very important, as it should also be able to provide guidance/direction for the implementation of policies on trade facilitation across free trade agreements and other relevant agreements with trade facilitation commitments.

Formal structures for stakeholder consultations – including those catering to micro, small, and medium-sized enterprises – are available at the TCD as well as other major agencies. An important note to mention is the requirement in Article 77 of New Thailand’s Constitution that requires government agencies to conduct a public consultation when they want to introduce new regulations.

4.3. Release and Clearance Formalities

Despite its impressive performance, there is plenty of room for improvement in this component. For example, the dwell time report is not published and the Time Release Study report is only published on an ad hoc basis and so far has been conducted only in one port. The non-implementation of the self-certification scheme on rules of origin in ASEAN has also placed Thailand in a pilot stage similar to the other AMS.

The TCD carries out risk management, where the inspection is based on risk factors. The application of risk management by the TCD is consistent with its rules and regulations to ensure compliance with international best practices in risk management. For alerted goods, the TCD usually conducts several processes before undertaking physical inspection.

---

4 Customs 4.0 came from Thai national policy – Thailand 4.0, which is an economic model that aims to unlock the country from several economic challenges resulting from past economic development models which place emphasis on agriculture (Thailand 1.0), light industry (Thailand 2.0), and advanced industry (Thailand 3.0). These challenges include ‘a middle income trap’, ‘an inequality trap’, and ‘an imbalanced trap’. For more information: http://thaiembdc.org/thailand-4-0-2/
(e.g. document checks) and non-intrusive inspections (e.g. x-ray). As part of the practice, and stipulated in the old regulation, the inspection is expected to be finished within the day (office hours). Although the new guidelines do not explicitly indicate the deadline for completing the inspection, they require officers to perform the inspections immediately after the letter for inspection is sent out.

Electronic payments are accepted by the TCD and some agencies, with others working to develop e-payment facilities. The use of electronic payments is important, especially at airports or border crossings, to facilitate payment and ensure that all relevant duties are collected.

The TCD allows the release of goods with a full declaration of entry and the submission of documents and manifest. At the moment, Thailand has pre-arrival processing only for air and sea, but not for land – even though it shares land borders with certain countries. There seems to be no urgent need for pre-arrival processing for land. Even if there is pre-arrival processing, vehicles still queue at the border due to the limited infrastructure facilities.

Advance Rulings for valuation and classification, the appeal and review mechanism, and post-clearance audit; and trade facilitation measures for Trusted Traders or Authorised Economic Operators (AEOs) are available and implemented by the TCD.

The TCD provides an advance ruling on tariff classification, customs valuation, and rules of origin. An advance ruling can be issued 30 working days after the receipt of the application, and an importer should submit the application prior to importation. An Advance Ruling request can be submitted online. Through a mobile app, an applicant can keep track of the results of the Advance Rulings application, including appeals, and the TCD informs the applicant of the application for the issuance of Advance Rulings.

An applicant can request an Advance Ruling at responsible bureaus or offices. For Advance Rulings on tariff classification and rules of origin, the responsible bureau is the Customs Tariff Bureau, while for Advance Rulings on customs valuation, the responsible bureau is the Customs Standard Procedure and Valuation Bureau. The results of Advance Rulings are valid for 2 years after the date of issuance. If the person who requests an Advance Ruling is not satisfied with the advice, he/she may request a review within 15 days after the issuance of such Advance Ruling. About 1,400 Advance Ruling requests are made annually for tariff ruling applications, while few requests or applications are received for Advance Rulings on valuation and rules of origin. Advance Rulings issued are published for transparency and to serve as reference for the public prior to requesting advance rulings on issues that have already been adjudicated.

To ensure security in the supply chain, Thailand has established the AEO programme, under which it provides incentives and benefits to trusted operators. The establishment of AEOs would be more effective if mutual recognition arrangements (MRAs) were put in place. Although AMS have established MRAs with other countries, currently only Thailand and Singapore have established MRAs with each other amongst the AMS. Like other AMS, Thailand has also established MRAs with Hong Kong and Korea.
It is also worth noting that Thailand has instituted a Voluntary Audit Programme that allows traders to submit themselves to audit voluntarily, which could reduce the cost of liability, if any.

Thailand is also one of the few countries in ASEAN that has acceded to the Istanbul Convention, which allows the temporary admission of goods without payment of duties or taxes. Temporary admission is an important aspect of the customs procedures and processes, as it impacts the area of trade facilitation and helps countries that are experiencing calamities. Heavy equipment used to build structures such as bridges can be allowed to enter the territory temporarily without the payment of duties or taxes, and the equipment can be pulled out later.

4.4. Import/Export Formalities and Coordination

The TCD indicated that traders/clients are not allowed to attach digital copies when filing entry declarations due to limitations in the customs system. In addition to the system limitation, a TCD notification prohibits the acceptance of digital copies. The TCD has, however, indicated that it will be developing a system that would allow the acceptance of digital copies.

Almost all Thai government agencies are linked to the National Single Window (NSW) either by using their own system or going through the NSW web portal. Thailand’s NSW is one of the more advanced single window systems in ASEAN. An important aspect of Thailand’s success in its NSW is the whole-of-government approach and having strong institutional support in the TCD. More than 30 government agencies are connected to the Thai NSW. Thailand is also one of five AMS that are part of the live implementation of the e-ATIGA Certificate of Origin Form D exchange under the ASEAN Single Window (ASW). At the moment, Thailand is looking at how the NSW will be integrated to its NTR.

4.5. Cross-Border Coordination and Transit Facilitation

Despite the fully functional computerised system for transit, the border-crossing operational coordination with neighbouring countries, transit guarantee mechanism, and simplified procedures for Authorised Transit Traders remain limited. A paper-based transit guarantee mechanism is in place, but the implementation of the ASEAN Customs Transit System would be particularly helpful in the establishment of this guarantee mechanism.

To improve the indicators of this component, region-wide implementation of ASEAN protocols such as the ASEAN Framework Agreement on the Facilitation of Goods in Transit (AFAFGIT) would be beneficial. Thailand’s new Customs Act, 2017 provides that transit goods shall operate under international agreement. Thailand is working to hasten the ratification process of the AFAFGIT, together with bilateral memoranda of understanding.

---

5 Customs Department Notification No. 25/BE2557 (2014) on Registration as a Customs Clearance or Conduct of a Customs Procedure.
6 http://www.thainsw.net/INSW/index.jsp
with neighbouring countries, while using temporary internal measures to allow goods in transit operation.

4.6. Transport Facilitation

Thailand needs to improve its transport facilitation due to the lack of operationalisation of protocols under the AFAF GIT and the ASEAN Framework Agreement on Facilitation of Inter-State. Transport (AFAFIST). Likewise, with respect to the operationalisation of the AFAFIST and the ASEAN Framework Agreement on Multimodal Transport (AFAMT), only the AFAMT has been operationalised. However, national laws and regulations, including the implementation structure and system, are in place.

Although there is an electronic data interchange in the main port, no port community system (PCS) is being operated. Laem Chabang could be considered a PCS, but available information could not confirm its status as a PCS.

4.7. E-commerce

Thailand’s implementation of e-commerce is relatively high compared with most AMS. Thailand has an established legal framework for interoperable, mutually recognised, secure, reliable, and user-friendly e-identification and authorisation. It has implemented the national e-legal transaction acts, while legislation on authorisation and security is being developed. Amongst those enactments are the Electronic Transaction Act (2001), and its amended version in 2008, including secondary legislation to exemplify selected methods of e-transactions (2006), monitoring of e-transactions (2008), and the safety of e-transactions (2010).

Related bills that are in the process of development include the personal information act, whose draft has been approved in principle by the cabinet and is being reviewed by the Council of State before resubmission to the cabinet and subsequently to the National Assembly for final approval. Meanwhile, the bill on cybersecurity is being drafted.

Thailand’s current regime waives both customs duties and value-added tax (VAT) for any goods valued within $1,500 (de minimis value) that are delivered across borders to Thailand. For electronic transmissions, Thailand follows the World Trade Organization Moratorium on Customs Duties on Electronic Transmissions. However, a study is ongoing in the Ministry of Finance on ways to collect internal tax or VAT on goods delivered across borders to create a level playing field for e-commerce for both domestic and foreign business entities.

Thailand provides protection for consumers using e-commerce at a similar level of protection to that provided for consumers of other forms of commerce. Consumer protection-related legislation is already in place, e.g. Consumer Protection Act, B.E. 2522 (1979) and Product Liability Act, B.E. 2551 (2008).

On cross-border e-commerce dispute settlement, the Thailand Arbitration Center has conducted a study on developing an online dispute resolution mechanism. The pilot system, called TalkDD, has been developed and will soon be pilot tested. There is a
bilateral memorandum of understanding between Thailand and Korea on the legal framework for domestic and cross-border e-commerce dispute settlement.

5. Key Recommendations

Overall, Thailand has done quite well in improving its trade facilitation environment. Based on the survey results and the information from secondary sources such as the World Bank’s Ease of Doing Business trading across borders indicators and the Logistics Performance Index, Thailand also did well. There are, however, some specific recommendations that would help address or improve the specific components.

5.1. Transparency and Information on Laws, Regulations, and Procedures

Thailand has made most of the relevant information under this component available on the websites of customs, major agencies, and the NTR. But transparency requires allowing better access to information by all stakeholders. The translation of some of Thailand’s customs laws and regulations to English, e.g. transit and trans-shipment information, would provide better access for other stakeholders. In case of difficulty in the English translation, an initial step could be a brief explanation in English and even a flow chart or business process in English on the procedures and requirements would help a lot.

Information on the goods being regulated should also be available, especially if certain goods/products are regulated by multiple agencies. Having the information available will also provide the opportunity and a good reference for the multiple agencies involved in regulating certain products to streamline procedures and documentary requirements. Continuous ‘populating’ and updating of the NTR – especially non-tariff measures, which are increasing in number – should be a priority. The Economic Research Institute for ASEAN and East Asia (ERIA)–United Nations Conference on Trade and Development (UNCTAD) NTM database would be a good resource for this process of updating the NTMs section of the NTR.

The interactive channels should be tested or checked constantly to ensure that they are available/accessible.

5.2. Communication with and Active Engagement of the Private Sector

Although Thailand has a functional NTFC, private sector membership of the committee, including its working group, should be ensured. Enhancing and developing the NTFC as a clearing house would ensure consistent application or implementation of trade facilitation reforms across agreements/international commitments, and perhaps set the policy direction on trade facilitation matters.

A regular consultation mechanism for micro, small, and medium-sized enterprises should be established/enhanced, leveraging existing groupings or associations.

---

5.3. Release and Clearance Formalities

The implementation of the Customs Intelligence Center would be very helpful for Thailand in building its risk management capacity. There may be a need to clarify what type of risk management is applicable for customs and major agencies, including its implementation, to ensure appropriate interventions. Risk management application depends on the goods covered, agencies involved, and parameters set. Subsequent ASTFI questionnaires should take this even deeper to capture and better understand the appropriateness of the application of risk management for customs and major agencies.

The challenges of establishing an e-payment mechanism/infrastructure should be assessed. The set-up may require coordination and consultation with other agencies, e.g. the Ministry of Finance and the Treasury Department, as well as private e-payment facilities. The government is losing revenue because of lack of e-payment facilities, e.g. credit cards at airports for dutiable goods.

Customs should work closely with port authorities and terminal operators on the publication of average dwell times. It should coordinate/work with the Asian Development Bank and other AMS (e.g. Indonesia) to undertake Time Release Studies. It should also share experiences and practices with other AMS, e.g. Indonesia and Malaysia.

Implementing expedited shipments for land cargo has been challenging. Long queues at land borders cannot be addressed by simplified procedures alone, but infrastructure requirements could be examined to address such queues.

Thailand should work with other AMS for the immediate implementation of the ASEAN-wide self-certification system on rules of origin, and eventually the use of e-self-certification through the ASW system.

5.4. Import/Export Formalities

Thailand is working to address the restriction of attaching supporting documents to entry declarations. An effective NSW/ASW could make this concern moot, as documents could be submitted through the NSW/ASW. If this is a system-related issue, it could easily be addressed, but if the implementation is related to government policy, this should be carefully discussed and eventually addressed to facilitate its eventual implementation.

Continuous streamlining of business processes, including documentary requirements, is necessary for an effective and efficient NSW. Integrating other systems is also essential.

The integration of the NSW with the NTR/ASEAN Trade Repository should be pursued as they are complementary in providing information and facilitating the clearance of goods. A fully integrated system – not only providing links, but actual integration of the systems – would allow the clearance of goods based on the information required and the regulations in place.

Government policy should be examined to find ways to align the working hours of border agencies in Thailand. This is especially important for Thailand because of the multiple borders it shares with other AMS.
5.5. **Cross-Border Coordination and Transit Facilitation**

Leveraging the existing ASEAN bodies as a forum to explore memoranda of understanding with other AMS for transborder institutional arrangements and cooperation should be considered.

5.6. **Transport Facilitation**

The various agreements should be implemented by expediting ratification, and developing enabling legislation and rules and regulations. Thailand should work with other AMS, as some harmonisation of procedures is done at the regional level, especially for protocols that require regional agreement.

5.7. **E-Commerce**

The conclusion of the ASEAN e-commerce framework brings momentum to the work and development of e-commerce in the region. Thailand, as an active user and proponent of e-commerce, could support and lead in areas such as the revenue collection framework and online dispute settlement, especially in areas that are still being considered and studies are being conducted and pursued.
References


