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KEY WORD:

CUSTOMS VALUATION/GATT/INTERNATIONAL TRADE LAW

RANGSARIT HEMBOON : EFFECTS OF AGREEMENT ON CUSTOMS VALUATION ON  
THAI ECONOMIC LAW. THESIS ADVISOR : ASSO. PROF. DR. CHUMPHORN PACHUSANOND.  
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The objective of this research is to study the effects of Customs Valuation Agreement under GATT, which is an international agreement that affects on Thai Economic Law.

The results of this research found that the customs valuation Agreement was drafted for solving the variety of customs valuation systems in every country all around the world that have different methods in customs valuation. Each method was set to protect each countries' advantages. This variety creates the barriers to international trade. The international societies, therefore, need a common valuation system that is a simple and predictable principle. This creates the certainty and facilitates the international trade. Besides, the research found Thailand customs valuation systems has a protective advantages of country. Since Thailand is a member of World Trade Organization, Thailand has legal binding to set a customs valuation law to be consistent to GATT valuation system.

The conclusion of this research is that the current economic world has changed tremendously. Each country needs more liberal trade, and a suitable valuation system for the current economics. The system must facilitate the international trade. From the studies of the U.S.A., Canada and European Union (customs valuation methods which used GATT valuation system) all of their methods follow GATT valuation system almost verbatim. Hence the most suitable suggestion for Thailand is to set up a new valuation law that is consistent to GATT valuation system as a sui generis to separate obviously from others law.

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