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: MAJOR LAW

KEY WORD : CUSTOMS ACT, ARTICLE 27 BIS, FORFEITURE

SORAT SUNGCAWAN : THE EFFECT OF THE PRECEDENT OF SUPREME COURT IN
FORFEITURE BY CUSTOMS ACT B.E. 2469 ARTICLE 27 BIS. THESIS ADVISOR:
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By its background, customs law is a public law with economic aspect while criminal law is a public law with administrative aspect. The purpose of inflicting penalty of property forfeiture of the customs law to the offender is to prevent and suppress the acts of customs duty evasion according to the taxation policy of the state. On the contrary, The criminal law serves as means of the state to keep law and order of the society. This accounts for the major difference between the enforcement of customs law and that of criminal law.

The fact that the Supreme Court applies the general principle of property forfeiture under the Penal Code to the offense under Section 27 bis of the Customs Act of 1926-which does not provide for the penalty of property forfeiture-gives rise to many questions, e.g. arrest, property seizure, prosecution of a customs case, determination of the return of a seized property. It also affects the suppression of acts of customs duty evasion, as well as the interpretation of the enforcement of law in other sections with similar contents.

In addition, this thesis finds that if the customs law is to be correctly enforced in accordance with its real purpose or intention, which is to prevent and suppress acts of customs duty evasion efficiently and effectively, the Customs Act of 1962, Section 27 bis should be changed to contain a clear penalty provisions, and it should be publicly pointed out that the enforcement of the customs law requires adherence to its philosophy as a public law which is basically intended to protect common economic interests.