

WARAVUT VIBULSIRICHAI : THE EFFECTS AFTER THE IMPLEMENTATION OF THE HARMONIZED SYSTEM BASED TARIFF IN THAILAND. THESIS ADVISOR : ASSO. PROF.Dr.CHUMPHORN PACHUSANOND, 226 PP.

This research aims to obtain knowledge about the structure of the harmonized system, according to the International Convention on the Harmonized Commodity Description and Coding System, which was proclaimed as the Customs Tariff Decree B.E.2530 and used in replace of the previous system in Thailand. This is also to analyse its merits, demerits and suitability to the present economic and trading conditions of Thailand.

From the research, it is found that the commodity classification method of the harmonized system is more precise than the previous one, which makes it suitable for the current trading condition.

Additionally, its interpretation criteria on commodity classification was amended to suit the existing commodity. Moreover, a systematic procedure and an organization were established to suspend the international dispute caused by the use of harmonized system. This is suitable for the present international society.

In conclusion, the harmonized commodity description and coding system is suited for Thailand, who is in the changing process to be a newly industrialized country and promotes the international trading since the harmonized system will cause Thailand reliable and acceptable at international level and benefit her trade in the future.