



SEA Customs and Trade Alert

Stay informed of changes

Greetings from your SEA Customs and Global Trade Services group. This newsletter is your reference for practical information on relevant customs issues. We are pleased to enclose for your information the latest Customs and Trade Alert on:

[Thailand: Customs Special Voluntary Disclosure Program \(“VDP”\)](#)

In January 2016, the Director General of Thailand’s Customs Department re-launched the Special Voluntary Disclosure Program (“VDP”) which allows importers to voluntarily disclose unintentional under-declared customs duty and other border taxes. Under the special VDP, importers can avoid penalties that would otherwise have been imposed during an audit.

The Customs Audit Bureau will facilitate the collection of any underpaid taxes – avoiding the need for importers to settle with individual customs ports.

However, importers would not be eligible to apply for the special VDP under the following conditions:

- If the case is currently under investigation by the Customs Department and/or the Department of Special Investigation.
- For certain customs offenses (i.e. smuggling, importing of prohibited or restricted goods, or those concerning the infringement of intellectual property rights).

The special VDP is open from now until **31 December 2016**.

What this means for you

The key benefits for importers accepted into this program are:

- The importer would only be required to pay additional customs duty, import VAT and VAT monthly surcharge of 1.5%.
- Monthly duty surcharge of 1% would not be imposed.
- Import duty penalty and VAT penalty can be waived.

Recommended next steps

Importers who wish to take advantage of the VDP should first perform an internal review of the import/export activities, identify potential issues and; if issues are identified, apply to join the VDP program before the closing date.

How can we support

Deloitte's Southeast Asia Customs & Global Trade Services team has dedicated specialists who are able to support you and your company in the following areas:

- Assessment of existing processes and procedures to identify any potential duty (and other border tax) exposures.
- Advise on corrective actions that could be taken should any underpayments be discovered.

- Support in preparing the VDP submission to Thailand’s Customs Department.

Contacts

For more information on the Special Voluntary Disclosure Program, or for general advice and support on Customs and Global Trade matters, please contact [Stuart Simons](#) – Tax Partner, (Tel: +66 2676 5700 ext. 5021), or [Sujitra Sukpanich](#) – Senior Manager (ext. 11394), or your usual Customs and Trade contact in Deloitte.

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