



Customs Alert

Extension of the Customs One-Stop-Service for Voluntary Disclosure of Duty Underpayment

Introduction

The Customs Department recently announced an extension of the *'One-stop Service for Additional Duty Payment Program'*. Importers can enjoy the benefit for another 5 years, from now until **30th September 2026**.

What to know

The Post-clearance Audit Division, Customs Department, has launched the *'One-stop Service for Additional Duty Payment Program'* ("OSS Program") from time to time, to encourage importers who act in good faith to voluntarily disclose duty underpayments for past import shipments. The program allows those importers to make a correction to the Customs Department and pay the duty shortfalls and other relevant taxes with an exemption from duty fines.

Following positive feedback from importers about the benefits and the convenience of the program in the previous period (which expired in September 2021), the Customs Department has decided to extend the OSS program from 1st October 2021 to 30th September 2026.

The main advantages for importers to join the OSS program are:

- The possibility to self-disclose and pay the underpayment of past import shipments with a waiver from duty fines if the necessary conditions are met;
- The chance to correct customs non-compliance issues before the Customs Department detects them during a customs audit; and
- The convenience of self-disclosing any/all duty underpayments for past import shipments at one place (Post-clearance Audit Division, Customs Department HQ), instead of self-disclosing different shipments at each specific port of entry.

Please be aware that some importers may be disqualified from joining the program, if they meet one or more of the following restrictions:

- 1) Evaded customs duty or there is evidence of attempted customs duty evasion;
- 2) Imported prohibited or infringement goods;
- 3) Importer is the subject of a post-clearance audit or inspection by Customs Department or being charged for customs violations by other government agencies e.g., Department of Special Investigation, Economic Crime Suppression Division.

What can you do?

To gain benefits from the OSS program within the extended period, importers may start with the following process.

- 1) Conduct an internal review of their company's import/export activities to identify any potential instances of non-compliance with Customs rules that result in duty/VAT exposure.
- 2) Consider joining the OSS program in order to self-disclose any non-compliance issues to Customs and pay outstanding duties, relevant taxes, and surcharges at one place (with Post-clearance Audit officer) within the specified time frame.).

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