



Customs Alert Thailand

Voluntary Disclosure Program updates

Introduction

Deloitte would like to inform you that the Customs Department's Voluntary Disclosure Program (One Stop Service) has been extended from 15th May 2019 to 30th April 2020.

What to know?

Last year, the Customs Department launched the Voluntary Disclosure Program (One Stop Service) for importers who act in a good faith and find that they underpaid the required import duty. The program allows those importers to make a correction to Customs Department and pay for the duty shortfall and other relevant taxes.

Following positive feedback from importers about its convenience and benefits, the Customs Department has decided to extend the program for another year from 15th May 2019 to 30th April 2020. The main advantages for importers are the fact they can disclose and pay the additional import duty and other relevant taxes at one place, the Central Customs Bureau, and that the self-disclosure will be considered for exemption of import duty penalty.

However, some importers may be disqualified from joining the program, if they meet one or more of the following restricted conditions:

- 1) Evaded the import duty or there is evidence of attempted import duty evasion;

- 2) Imported prohibited or infringement goods;
- 3) Importer is the subject of a post audit, inspection by Customs Department or being charged for customs violations by other government agencies i.e. Department of Special Investigation, Economic Crime Suppression Division.

What to do?

The duty penalty exemption and administrative convenience offered through the Voluntary Disclosure Program provide a good opportunity for eligible importers to disclose and pay any shortfall duty and other relevant taxes to the Customs Department.

Deloitte can help your business prepare the application to join the Voluntary Disclosure Program, including examining the related import documents (i.e. import declaration, etc). We can also act as a liaison with the Customs Department and follow-up on the application until successful completion.

Contact

- Stuart Simons, Partner Customs & Global Trade, ssimons@deloitte.com
- Sujitra Sukpanich, Director Customs & Global Trade, ssukpanich@deloitte.com



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/th/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising 290 partners and over 7,400 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Thailand

In Thailand, services are provided by Deloitte Touche Tohmatsu Jaiyos Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2019 Deloitte Touche Tohmatsu Jaiyos Co., Ltd.