



## 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: 2018 One stop service for additional payment of customs duty

The Thai Customs Department has issued an announcement to introduce a One Stop Service Program to help importers who have unintentionally underpaid customs duty to be able to settle the case **at one point** with the Customs Department.

In the absence of such a program, importers would normally perform a normal voluntary self-disclosure by submitting a letter and supporting documents **at each port of entry**. However, under this program, importers can settle any customs issues at one point (Post-Clearance Audit Bureau of Customs Department).

Under the program, importers will be subject to additional duty and VAT shortfall, 1% monthly duty surcharge (capped at duty shortfall) and 1.5% monthly VAT surcharge (capped at VAT shortfall), but without penalties.

The importer can participate in this program by submitting a letter requesting to join the program, including related documents to Post-Clearance Audit Bureau, Customs Department.

However, importers would not be allowed to apply under this program 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, case with evidence of fraud intention, importing of prohibited or restricted goods, or those concerning the infringement of intellectual property rights)

This special program is open from now until 30 April 2019.

## 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 letter/documents submission to Thailand Customs.

## Contacts

For more information on the one stop service for additional duty payment program, or for general advice and support on Customs and Global Trade matters, please contact Stuart Simons – Tax Partner, (Tel: +66 2034 0000 ext. 5021), or Sujitra Sukpanich – Tax Director (ext. 11394), or your usual Customs and Trade contact in Deloitte.

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