



Tax News Flash

KPMG in Thailand



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Conducting voluntary disclosure with the Thai Customs Department through the One Stop Service program

Through self-discovery or internal audit, a company which has import and export transactions may find the need to update or revise information on an import or export entry declared to the Thai Customs Department (“TCD”) in order to ensure its customs compliance.

Companies who wish to make such a revision and pay additional duty to the TCD may consider applying to the Customs One Stop Service, a program for voluntary disclosure to the TCD which has been extended for 5 years from 1 October 2021 to 30 September 2026.

The VDP will grant the following benefits to an eligible applicant:

- settlement of the case and additional duty payment at the TCD’s headquarters, instead of at the port(s) of entry
- exemption from relevant customs duty penalties
- reduction of the monthly customs surcharge to 0.25%, 0.50% and 0.75% for goods imported within a 1-, 2- or 3- year period, respectively.

However, the applicant will be considered ineligible for the program if they have committed certain customs offences (e.g. smuggling, intention to evade customs duty, or importation of prohibited or restricted goods), are currently undergoing a customs post-clearance audit, or are being investigated or prosecuted for customs offences by other government authorities.

Based on the historical data insights from the Post-Clearance Audit Division of the TCD, which takes responsibility for the program, the most common causes of update or revision for most importers are related to payment of royalty fees which were not correctly included in the customs value, or to incorrect tariff classification of imported goods.

Prior to notifying the TCD, we recommend that companies comprehensively review their customs declarations and documents for compliance in order to assess potential exposure and mitigate customs risks. Hidden or unmanaged customs issues may risk triggering a customs post-clearance audit which could result in significant customs penalties.

If you have any queries or need our assistance in relation to the Customs One Stop Service program, please do not hesitate to contact KPMG Thailand’s Trade & Customs team.

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