Dubai Customs Voluntary Disclosure Program “Self-Audit Finding Service”

August 2022
Dubai Customs Voluntary Disclosure Program

Avoid penalties on your customs declarations

Introduction

In order to improve Dubai-based businesses customs compliance levels and reinforce trust, transparency and engagement, Dubai customs on August 11th, 2022 has launched a new voluntary disclosure program (“Self-Audit Finding Service”), that is aiming to encourage importers and exporters to voluntarily disclose errors and report irregularities that may have been committed while reporting import and export declarations.

One of the main benefits of using the Self-Audit Finding service is the possibility to avoid the penalties corresponding to the disclosed errors, in cases where the Self-Audit Finding has been initiated before notice or commencement of a customs audit process.

Requirements to benefit from the program

- The program applies to all Dubai customs registered businesses/individuals.
- The submission of the information must be made before notice or commencement of a customs audit process.
- The service can be applied for at any time after the clearance of the goods.
- The registered business will need to provide the relevant information and documentation pertaining to the errors and omissions disclosed.
- Undertaking to pay amount of differences in customs duties within 15 days

Service Delivery High-Level Procedure

1. Submit the application
   - The required documents are:
     - Self-Audit Form*
     - Supporting documents - as required

2. Receive notification
   - The applicant will receive notification with the ticket number, which can be used for follow up purposes.

3. Service completion
   - Upon service successful completion no penalties will be imposed based on the Self-Auditing Finding.

* The self-audit form is available on Dubai Customs and Dubai Trade Portals upon login.
The takeaway

The introduction of the Self-Audit Finding service highlights Dubai customs’ clear intention to raise the level of compliance with customs regulations, and provides importers with an opportunity to voluntarily come forward.

Once an importer has been selected for audit, Dubai customs may detect the undeclared errors and omissions. In such a case (i.e. if you have not applied for voluntary disclosure before the commencement of the audit), Dubai customs may not only claim the payment of the customs duty associated with the mentioned errors and omissions, but also may impose significant penalties.

We recommend that businesses engaged in import and export activities in Dubai conduct a thorough review of their customs transactions to identify any errors or omissions (e.g. miscalculation of customs duty liabilities in the past). Should these be detected, businesses are encouraged to evaluate the possibility of using the Self-Audit Finding service to avoid being penalised.

Let’s talk

For a deeper discussion of how this service might be beneficial for your business, please contact:

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