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PwC Thailand Tax Alert

**Thai Customs becomes stricter on
self-disclosure under the One-Stop
Service Program**



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The following alert may be of interest to:

Importers/exporters who wish to conduct self-disclosure with the One-Stop Service Program (OSSP).

Summary

Self-disclosure under OSSP enables importers/exporters to have a single point of contact with Customs rather than visiting multiple ports of entry under the standard scheme. The Post-Clearance Audit Division (PCAD) of the Customs Department, responsible for OSSP, has introduced a more thorough review of applications and has adopted stricter program requirements.

Previously, the PCAD took the view that companies who identified and reported their underpayment of duties were generally assumed to have no intent to evade duty and could apply for self-disclosure under the OSSP.

However, the PCAD has recently become rigorous in reviewing OSSP applications, often requesting additional background information to ensure there is no intent to evade duty. Questions may include:

- when did the company discover this issue?
- how long has this non-compliance issue been occurring?
- why wasn't this issue disclosed earlier?

For example, if non-compliance issues have been ongoing for more than five years, the PCAD may conclude that the companies lack appropriate measures to correct the non-compliance, making it difficult to prove no intention. The OSSP application is likely to be rejected in this regard.

Importers wishing to join the OSSP must clearly demonstrate their intent not to evade duties and taxes and explain why they are joining the program now to avoid application rejection. A regular internal health check is also recommended, allowing companies to identify issues early.



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