
Thailand Updates: Customs Voluntary Audit Programme (VAP) 2016

January 2016

On 13 January 2016, Thai Customs officially announced to reopen the Voluntary Audit Programme (VAP) allowing companies to review operations and disclose underpayments of duty and taxes to Thai Customs. The VAP has opened from 1 January 2016 till the end of this year.

The key advantages of the VAP include a simplified declaration process and the potential waiver of penalties and surcharges for cases where it has been proved to Customs' satisfaction that the offenders did not have any fraudulent intent when committing the offences. Historically, offences related to non-declaration of goods, evasion of import/export restrictions, and counterfeit trading are not being considered under the programme. Companies that are currently under customs audit or investigation will not be eligible.

The decision whether to join the programme should be carefully considered and it is advisable to comprehensively review import and export operations prior to making a final decision whether to enrol. Companies enrolling in the programme are usually considered lower risk and therefore a lower audit priority in the future.

Companies who are interested in the VAP, please watch out for further updates.

Contact us

If you would like further advice or information in relation to the topic outlined above, please contact:

Paul Sumner

+66 (0)2 344 1305
paul.sumner@th.pwc.com

Nu To Van

+66 (0)2 344 1353
nu.to.van@th.pwc.com



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