

# Tax Alert

24 April 2018

## “One-Stop Service” Program for Disclosure and Settlement of Duty and Tax Liability

*The purpose of this Tax Alert is to facilitate understanding of the proposals and it should not be used exclusively for tax planning without prior consultation with experts.*

The Customs Department posted a notice on its website on 18 April 2018 to announce the “One-Stop Service” Program, as part of the Department’s policy to foster good relationships with business operators. With this Program, honest business operators with outstanding duty and tax payments or who are not certain that they have correctly paid duty and tax could notify the Post Clearance Audit Bureau (“PCAB”) in writing and request settlement of the underpaid duty and tax.

The key operating principles of this Program are as follows:

- ▶ It allows Customs officers to audit the business operators who are ready to settle underpaid duty and tax, focusing on the issues(s) notified in the request letter submitted to PCAB.
- ▶ Business operators are required to submit supporting documents/evidence to PCAB promptly and in no case later than 30 days from the date of submission of the request letter. Requests for extensions of time can be submitted in writing to PCAB, with approval considered on a case by case basis.
- ▶ Provided there is no evidence of fraudulent intent, PCAB will consider waiving penalties for business operators who participate in this Program.
- ▶ PCAB is responsible for handling the underpaid duty and tax collection and so business operators are not required to undertake further Customs formalities to correct and settle duty and tax payments at the respective ports of entry.

## **“One-Stop Service” Program for Disclosure and Settlement of Duty and Tax Liability (Cont’)**

- ▶ The Program does not apply to any of the following business operators:
  - ▶ Operators who imported goods by smuggling or with fraudulent intent and where there appears to be clear evidence of duty and tax avoidance;
  - ▶ Operators who imported prohibited / restricted goods or goods that violate intellectual property rights; or
  - ▶ Operators who are subject to an ongoing post clearance audit, investigation or prosecution for Customs offences by relevant government authorities such as the Department of Special Investigations or the Economic Crime Suppression Division

This Program is open from 1 April 2018 to 30 April 2019.

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