

# Voluntary Disclosure Programmes of Member Countries

## Singapore

([http://www.customs.gov.sg/leftNav/trad/Voluntary+Disclosure+Programme+\(VDP\).htm](http://www.customs.gov.sg/leftNav/trad/Voluntary+Disclosure+Programme+(VDP).htm))

### 1. About the Programme

- The Voluntary Disclosure Programme (VDP) is for individuals or companies to voluntarily come forward to disclose errors and omissions committed by them under laws and regulations administered and enforced by Singapore Customs.
- The eligibility criteria for the VDP are as follows:
  - Disclosure must be complete with all the relevant information pertaining to the errors and omissions; and
  - Disclosure must be made before notice or commencement of audit checks and investigations.
- There is no fixed time period for making a voluntary disclosure.

### 2. Process for Making Voluntary Disclosure

- You are required to lodge your VDP submission using the VDP form ([DOC 464kb](#)). The following supporting documents should be attached to your submission:
  - Permit;
  - Invoice;
  - Packing list;
  - Bill of Lading or Air Waybill; and
  - Other documents as applicable
- For voluntary disclosure relating to the following types of non-compliance, please also include the following listing:
  - Non-compliance pertaining to strategic goods ([DOC 40kb](#))
  - Non-compliance pertaining to rules of origin under Singapore's free trade agreements ([DOC 40kb](#))

### 3. FAQs

#### **What is this programme about?**

- The Voluntary Disclosure Programme (VDP) is for individuals or companies to voluntarily come forward to disclose errors and omissions committed by them under laws and regulations administered and enforced by Singapore Customs.

#### **Does that mean that I am granted amnesty?**

- No, the VDP is not an amnesty programme. It is a programme which encourages self-compliance. In return, Singapore Customs will consider the voluntary disclosure as a potential mitigating factor when deciding on the penalty to be imposed.

**Who is eligible?**

- All traders or declaring agents are eligible for the VDP.

**What kind of offences can I disclose?**

- All types of offences under laws administered and enforced by Singapore Customs can be disclosed under the VDP.

**How far back can I disclose?**

- There is no fixed period for making a voluntary disclosure.

**How much penalty would be imposed on me?**

- The penalty imposed depends on the circumstances of the case. The voluntary disclosure will be taken into consideration as a potential mitigating factor when determining the penalty quantum.

**If I am currently under investigation by Singapore Customs, can I still disclose?**

- If investigations or audit checks have commenced or notice has been sent to inform trader of the investigation of the offences, then the offences will not be eligible for VDP.

**Can I send in an anonymous disclosure?**

- VDP submission cannot be made on an anonymous basis.

**Would Singapore Customs come and investigate me after I have disclosed?**

- Singapore Customs reserves the right to conduct further investigation.

**How long would the processing take?**

- Processing time would vary depending on complexity of the case.

**Switzerland**

[http://www.ezv.admin.ch/zollinfo\\_privat/04425/04427/04431/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_privat/04425/04427/04431/index.html?lang=en)

**1. Violations and voluntary disclosure**

- When crossing the border, the so-called tax law principle of self-declaration is applicable. It stipulates that all people are obliged to spontaneously declare all goods that they are carrying with them when crossing the border, i.e. for example
  - Tobacco
  - Alcohol
  - Animals and plants
  - Foodstuffs involving excess quantities

- Repairs to vehicles or new tyres
  - Household effects
  - etc.
- If this is not done, or if the declaration is incorrect, this is deemed to be a punishable violation. Depending on the case, this may involve several laws, such as for example:
    - Customs Act (customs duties)
    - VAT Act
    - Plant and Animal Protection Act
    - etc.
  - Violations can be pursued not only when detected, i.e. when crossing the border, but also subsequently. Whoever commits a violation can also be held liable by the Customs Investigation Section several years later.

## **2. Penalties**

- In the majority of cases, the fines amount to a great deal more than the duties that would normally be due. In cases of gross negligence, the violation can be prosecuted with a so-called fine (daily rate).

## **3. Voluntary disclosure**

- Whoever illegally imports goods into Switzerland can make a voluntary disclosure to the Customs Investigation section which is closest to their place of residence. Please contact your nearest [District Directorate of Customs](#) directly to obtain the address of the customs investigation office. If the violation merely concerns duties and if these are paid, penalties are generally waived.

## **Canada**

<http://www.cbsa-asfc.gc.ca/help-aide/vdp-pdv-eng.pdf>

## **Japan**

An amended return should be filed voluntarily after finding errors in the original declaration and before the customs inspection. As for details, please see the link below.

The additional tax for deficient declaration is not imposed. As for details, please see the link below.

The scope of the VDP concerns customs duty and excise tax. As for details, please see the link below.

([http://www.customs.go.jp/english/c-answer\\_e/imtsukan/1305\\_e.htm](http://www.customs.go.jp/english/c-answer_e/imtsukan/1305_e.htm))

## **United States**

([http://www.cbp.gov/linkhandler/cgov/trade/legal/informed\\_compliance\\_pubs/icp028r2.ctt/icp028r2.pdf](http://www.cbp.gov/linkhandler/cgov/trade/legal/informed_compliance_pubs/icp028r2.ctt/icp028r2.pdf))

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