Singapore

ARTICLE 6: DISCIPLINES ON FEES AND CHARGES IMPOSED ON OR IN CONNECTION WITH IMPORTATION AND EXPORTATION AND PENALTIES

Voluntary Disclosure Programme

(https://www.customs.gov.sg/businesses/compliance/voluntary-disclosure-programme)

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.

Eligibility Criteria

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.

- However, we encourage traders to submit a VDP as soon as they are aware of the incorrect permit declaration.

Process for Making Voluntary Disclosure

You are required to lodge your VDP submission using the VDP forms:

- For traders with a corporate UEN (https://form.gov.sg/5cc8267f09313a001745d0eb)
- For traders with no corporate UEN (https://form.gov.sg/5f43857c9abaf400115f7194)

The following supporting documents should be attached to your submission:

- Permit
- Invoice
- Packing List
- Bill of Lading or Air Waybill
- Other applicable documents

For voluntary disclosure relating to the following types of non-compliance, please also include the following listing:

- Non-compliance pertaining to strategic goods (https://www.customs.gov.sg/files/businesses/VDP-SGC-non-compliance.doc)
- Non-compliance pertaining to rules of origin under Singapore's free trade agreements (https://www.customs.gov.sg/files/businesses/VDP-FTA-ROO-non-compliance.doc)

- Non-compliance involving more than 3 Cargo Clearance Permits (CCP) / Advance Clearance for Courier & Express Shipment (ACCESS) Permits (https://go.gov.sg/vdpexcelsheetmorethan3)

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. However, we encourage traders to submit a VDP as soon as they are aware of any incorrect details in their permit declarations.

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.