


**Issue 160: 9 October 2026**
**Thai Customs launches new voluntary additional duty payment program (1 October 2026 – 30 September 2031)**

The Thai Customs Department (TCD) has announced a new voluntary additional duty payment program, which will be available from **1 October 2026 to 30 September 2031**. The initiative is designed to encourage businesses that have identified customs duty shortfalls through self-review to voluntarily rectify their customs declarations and settle any underpaid duties.

The program aims to facilitate compliance by providing a structured mechanism for businesses to correct non-compliance before it is identified through a customs audit or government investigation. Under the program, an eligible applicant that self-identifies an underpayment of customs duties and voluntarily approaches the TCD may receive the following benefits:

1. **Centralized settlement of customs duties and other taxes**
   The applicant may pay outstanding customs duty and other taxes in full to the Post-Clearance Audit Division of the TCD instead of at the port(s) of entry.

2. **Potential reduction of customs penalties**
   The applicable customs penalties related to the applicant's customs duties may be considered for mitigation, subject to the TCD's review and applicable criteria.

3. **Reduction of customs duty surcharges**
   For an applicant, the customs duty surcharge payable on outstanding or additional customs duties may be lower than the standard surcharge rate of 1% per month. The monthly customs surcharge may be reduced to 0.25%, 0.50% or 0.75% for goods imported in the previous one, two or three years, respectively.

**KPMG's observations**

Based on insights from TCD's audit practices, common causes of customs duty underpayments typically arise from:

- failure to include royalties or license fees correctly in the customs value
- incorrect tariff classification (HS code) of imported goods
- errors in applying duty exemptions or other customs incentives

The voluntary additional duty payment program provides an opportunity for companies to correct past errors, reduce potential financial exposure from surcharges and penalties, and demonstrate good faith in their interactions with the TCD.

**How KPMG can help**

KPMG can support businesses by providing the following services:

- **Review of key risk areas** – assess customs valuation, tariff classification, origin determination, free trade agreement (FTA) utilization, royalties and transfer pricing adjustments, BOI privileges, and other customs-related matters that may affect duty liabilities
- **Voluntary disclosure strategy** – advise on disclosure options, eligibility considerations, supporting documentation requirements, and practical strategies for engagement with the TCD
- **Preparation of disclosure package** – assist in preparing calculations, supporting schedules, factual explanations, and other documents required for participation in the program

Unidentified or unresolved customs issues may increase the risk of a post-clearance audit, which could result in significant penalties. Proactive review and voluntary correction under this program can help mitigate such risks.

If you have any queries or require assistance with the voluntary additional customs duty payment program, please contact KPMG in Thailand's Customs, Excise and International Trade Services.


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