

## Saudi Customs launches self-correction program for import transactions

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### Executive summary

Saudi Customs announced, on 1 January 2020, the launch of its self-correction program, a voluntary disclosure scheme aimed at encouraging importers to self-correct any past non-compliant import transactions. Importers who approach Saudi Customs to voluntarily correct any errors related to past import transactions, generally within the preceding five years, will be liable only for applicable duties and taxes due and will not be subject to the penalties that would otherwise apply if the errors were to be discovered under an investigation initiated by Saudi Customs. The program is intended to be in effect for six months from its initiation. Businesses may, therefore, take the opportunity to review their records of import transactions over the last five years (or more, as applicable) and consider reporting any errors to Saudi Customs promptly to take advantage of this program.

### Detailed discussion

#### Background

The self-correction program is administered together with the Saudi Customs post-clearance audit program. While errors detected during a post-clearance audit may be subject to penalties as provided in the Gulf Cooperation Council



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