



WANFAH PROSPER PLT

<http://wanfahprosper.com/how-to-manage-customs-audit-and-investigation/>

PROGRAMME OUTLINE for HOW TO MANAGE CUSTOMS AUDIT AND INVESTIGATION

DAY 1

8.30am to 9.00am

Light Breakfast

9.00am to 10.30am

Module 1: Customs Organisation and Structure

Module 2: LMW's & Duty Exemption Audit

- Common audit issues facing LMW's and Duty exemption holders
- Managing proper accounts and records
- Areas of concern for LMW's and Duty Exemption Holders
- Common Offences by LMW / Exemption Holder and Penalties

10.30am to 10.45am

Break

10.45am to 1.00pm

Module 3: Refund and Duty Drawback under Section 16, 93, 95 and 99 Customs Act 1967

1.00pm to 2.00pm

Lunch

2.00m to 3.15pm

Module 4: Post Clearance Import Audit

- Classification of Tariff Code
- WTO Rules of Valuation
- Prohibition of Import / Export
- Preferential Tariffs and issues involved



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3.15pm to 3.30pm

Break

3.30pm to 5.00pm

Module 5: Offences and Penalties under the Customs Act 1967

DAY 2

8.30am to 9.00am

Light Breakfast

9.00am to 10.15am

Module 6: Review of Goods & Services Tax

10.15am to 10.30am

Break

10.30am to 1.00pm

Module 7: Routine GST Audit

- Selection criteria for Audit
- Maintaining proper accounts and records
- GST audit focus areas by Customs
- Power of Customs relating to the audit
- Rights of companies in the audit
- The Bill of Demand / Appeal / Instalment Payment
- Offences and Penalties under GST Act 2014

1.00pm to 2.00pm

Lunch

2.00pm to 3.15pm

Module 8: GST Assessment Reassessment and Supplementary Assessment



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Module 9: Overview of Audit Compliance Activity under GST System

- Cancellation Audit
- Advisory audit
- Credit returns audit
- Large company audit
- Revenue recovery audit
- Compliance audit
- Special audit

3.15pm to 3.30pm

Break

3.30pm to 5.00pm

Module 10: The Appeal Process / Procedures

- Appeal to Director-General
- Appeal to Customs Tribunal / GST Appeal Tribunal
- Appeal to Minister
- Appeal to High Court

Module 11: Customs / GST Advance Ruling