



# WANFAH PROSPER PLT

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

## PROGRAMME OUTLINE for HOW TO MANAGE CUSTOMS AUDIT AND INVESTIGATION (INCLUDING POST IMPORTATION AUDIT)

### DAY 1

9.00am to 10.30am

#### Module 1: Customs Organisation and Structure

#### Module 2: Tax Audit Framework

- Introduction
- What is an Audit
- Why Audit is necessary
- Laws relating to compliance Audit
- Who can be audited
- Audit Type & Venue
- Visit to premises
- Scope of Audit
- Right / Responsibilities of Auditee
- Audit Coverage
- Audit Findings
- Confidentiality
- Appeals
- Complaints

10.30am to 10.45am

Break

10.45am to 1.00pm

#### Module 3: Overview of Post Importation Audit

- Compliance requirement of the following :
  - Tariff Classification
  - Valuation of Duty Calculation
  - Currency Exchange Rate
  - Prohibitions and requirements of Import Permit and Import License
  - Duty Exemption / Facilities
  - Preferential Duty / Certificate of Origin

#### Module 4 : Classification of Goods

- The Harmonised System (HS)
- General Interpretative Rules (GIR)
- Application of Customs Rulings and Advance Rulings



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- Problems associated with Classification and remedies involved

1.00pm to 2.00pm

Lunch

2.00pm to 3.15pm

## Module 5: Valuation of Goods

- WTO Valuation Agreement
- Methods of Valuation
- Customs (Rules of Valuation) Regulations 2018
- Sales Tax (Rules of Valuation) Regulations 2018
- Identifying Valuation problems

3.15pm to 3.30pm

Break

3.30pm to 5.00pm

## Module 6: Licensed Manufacturing Warehouse

- Concepts and Procedures
- Documentation (K1, K2, K9, GPB1, GPB2)
- Release to Domestic Market & Payment of Duty / ATIGA Duty Rate
- Accounting for losses due to fire, floods & theft
- Procedures as to Destructions of Scrap & Wastages
- Compliance with LMW conditions
- SST implications on Designated Areas (DA) and Special Areas (SA)

## DAY 2

9.00am to 10.15am

## Module 7: MIDA Exemption / Treasury Exemption

- Legal Provision – Sec. 14(2) Customs Act 1967
- Application for Treasury Exemption
  - Self Declaration System for Machinery / Equipment
  - Application for Raw Materials & Components
- Conditions to be complied under item 112 Customs Duties Exemption Order 2017
- Procedures & Documentation
- Areas of Audit Focus



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10.15am to 10.30am

Break

10.30am to 1.00pm

## Module 8: Refund and Drawback

- Understanding Refund and Drawback
- Application for Refund and Drawback (Documentation)
- Compliance with Refund and Drawback conditions
- Common mistakes in applying for Refund and Drawback

## Module 9: Compliance with Import / Export Prohibition Orders

- Customs (Prohibition of Import) Order 2023
- Customs (Prohibition of Export) Order 2023
- Compliance with Prohibition Orders

1.00pm to 2.00pm

Lunch

2.00pm to 3.15pm

## Module 10: Compliance with Claims For Preferential Tariff

- Various Free Trade Agreements / Certificate of Origin
  - Bilateral Agreement
  - Regional Agreement
- Customs Audit Claim for Preferential Tariff
- Preferential Certificate of Origin
- Self Declaration
- Self Certification
- Minor Discrepancies - Remedies

## Module 11: Offences and Penalties Under Customs Act

3.15pm to 3.30pm

Break

3.30pm to 5.00pm

## Module 12: Review and Appeal Process

- Procedures & Requirements
- Appeal to Customs Appeal Tribunal
- Appeal to Minister of Finance
- Appeal to High Court / Judicial Review

## Module 13: Sales Tax and Miscellaneous Audit Areas