



PROGRAMME OUTLINE for HOW TO MANAGE CUSTOMS AUDIT AND INVESTIGATION (including Post Importation Audit)

HRD Corp Programme Number : 10001730555

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
- Examination of Records
- 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 Goods under WTO
 - Accuracy 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
- Problems associated with Classification and remedies involved



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

1.00pm to 2.00pm

Lunch

2.00m 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

10.15am to 10.30am

Break



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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 Director-General
- Appeal to Customs Appeal Tribunal
- Appeal to Minister of Finance
- Appeal to High Court / Judicial Review

Module 13 : Sales Tax and Miscellaneous Audit Areas