PCA AND CUSTOMS REGIMES AND PROCEDURES
The Customs auditors should use systems-based audit techniques to assess the effectiveness of the process and identify the risks and weaknesses in the internal controls, which are relevant to the regime in question.
Audit Regimes and Procedures

List of Auditable Regimes and Procedures

- Customs valuation
- Preferential origin
- Tariff classification
- Customs warehousing
- Inward processing procedure
- Outward processing procedure
- Temporary importation
- Dual-use goods
- End-use
- Processing under Customs control
Declared Customs values can be carried out via a PCA process by accessing financial information and supporting documentation.

This is the advantage of PCA over border controls because the documentation needed is only available at the trader’s premises.

Through the examination of such records, auditors are able to capture a comprehensive picture of a transaction.
**Country of origin**

The requirement to conduct verification of originating status is with the issuing authority in the claimed Country of origin. Customs officials in the importing country should use risk-based criteria to decide which consignments will be selected for verification.

**Tariff Classification**

The assurance in this area can be gained from audit activity at the trader’s premises where supporting evidence can be examined e.g. specifications; data sheet; physical sample and classification processes.

**Customs Warehousing**

Risks to compliance from this regime can be found in trader’s system. PCA at trader’s premises will give assurance to Customs.

**Inward and Outward Processing**

When seeking assurance in this area, PCA is an effective method, since a trader’s systems and accounts will contain relevant information for an auditor.
Key Points

Audits help traders to **improve their Customs-related processes** so they become increasingly responsible for their own compliance.

A Customs auditor **must always ensure** that he/she first acquires an overview and knowledge of the business systems before undertaking regime-specific questioning.
THANK YOU