

Application of post-clearance audit (PCA) as a trade facilitation tool in Bangladesh: Challenges and needed initiatives

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Abstract

The Customs post-clearance audit (PCA) environment has been in use as a robust tool to facilitate trade across the world for many years. The Revised Kyoto Convention (RKC) of the World Customs Organization (WCO) emphasises maximising post-clearance controls and minimising physical controls to expedite the customs clearance process. Moreover, the recently enacted WTO trade facilitation agreement (TFA) has mandated PCA for facilitation of trade. Following the ratification of the WTO TFA, the importance of PCA has increased significantly for WTO members. This study is an attempt to take stock of PCAs in Bangladesh, the challenges in using PCA as a facilitation tool and the way forward to enhance the practice of PCA in Bangladesh. Based on primary and secondary evidence, this study finds that the PCA mechanism can be used more effectively if other support measures, such as risk management, information sharing among the public offices and automation, are properly implemented.

1. Introduction

1.1 Background

Post-clearance audit (PCA) is regarded as an important tool to expedite import–export clearance. The Revised Kyoto Convention (RKC) of the World Customs Organization (WCO) and the trade facilitation agreement (TFA) of the WTO have recommended that member countries use this tool to facilitate trade across borders. Although the WCO has long advocated implementing PCAs for effective and efficient customs controls, its members have not fully complied with this. However, following the ratification of WTO TFA, members have increased their efforts to make the tool functional as the implementation of PCAs is a requirement of the agreement. This paper focuses on the roles of PCA in trade facilitation, with special attention to the context of Bangladesh.

1.2 PCA definitions and objectives

The PCA process has a number of definitions. The WCO defines PCA as a ‘structured examination of a business’ relevant commercial systems, sales contracts, financial and non-financial records, physical stock and other assets as a means to measure and improve compliance.’ The United Nations Conference on Trade and Development (UNCTAD) and the WCO have advanced a detailed overview of PCA. In their view,

Post-clearance audit means audit-based Customs control performed subsequent to the release of the cargo from Customs’ custody. The purpose of such audits is to verify the accuracy and authenticity of declarations and covers the control of traders’ commercial data, business systems, records and books.

Such an audit can take place at the premises of the trader, and may take into account individual transactions, so-called ‘transaction-based’ audit, or cover imports and/or exports undertaken over a certain period of time, so-called ‘company based’ audit. (UNCTAD, 2011)

The main objective of PCA is to facilitate trade while ensuring compliance with national legislation with regard to the import and export of goods. PCA reduces time and the costs of business as traders can release their goods immediately from port after import, eliminating the need to pay port charges. Customs also benefit as it reduces its workload. PCAs, thus, present a tool for a win-win situation.

With the paradigm shift from physical control-centric Customs to facilitation-centric Customs across the globe, PCA has assumed growing importance. Taking into consideration the growing importance of PCA, which is covered by the WTO TFA (Article 7.5), the WCO Secretariat intends to support its willing members to embark on reform initiatives toward PCA introduction and better performance (WCO, 2015). PCAs contribute to the faster release of goods and to lower trade costs. PCA is now used not only as a stand-alone tool to facilitate trade under the TFA, but also as a supportive tool for the successful implementation of another vital trade facilitation measure, the Authorized Economic Operator (AEO) program.

Like other customs administrations of the world, Bangladesh Customs has increasingly been using PCA to facilitate legitimate trade while ensuring compliance with Customs and import–export regulations.

1.3 The Bangladesh context

Bangladesh is an emerging economy of South Asia, with a population of around 170 million people. The country was actively involved in the negotiation of the WCO TFA and, subsequently, ratified the agreement in September 2016. The country is also a signatory to the WCO RKC. PCA is not new to the customs administration as it has been using PCA as a tool of customs control since the 1980s. With the ratification of the TFA, the country has been working closely with development partners to modernise its PCA system. Furthermore, initiatives have commenced to establish a proper link between PCA and the risk management system so as to achieve the maximum benefits at the clearance level.

2. Literature review

Audits assist administrations to ensure transparency and accountability. That is why international organisations like the WCO and WTO highlight the importance of audit-based customs controls rather than the physical examination of every consignment. Power (1994) rightly said that auditing seems as natural and as necessary as policing. One may argue about its precise form, for example the balance between prevention and detection, but its *raison d’être* cannot be denied. Without auditing there would be more fraud, deception, waste, error and poor administration. Likewise, PCAs not only facilitate the smooth release of goods but assist to improve integrity in customs administration and in the governance of stakeholders who are directly involved with the process of doing business. In highlighting the importance of audits for ensuring accountability, Power (1994) also noted that accountability is so closely associated with ideas of transparency that the two concepts are often used interchangeably.

Niu (2010) highlighted an interesting debate about voluntary compliance after auditing. Tax professionals argue that, after an audit—especially when an audit results in additional tax liabilities—a firm may assume that the tax authorities are closely monitoring its activities and may feel that it will be caught again if it attempts to conceal revenue. For this reason, the firm may report higher sales revenue than it would have otherwise reported had it not been audited. Other tax professionals argue the opposite. In their view, after an audit, a firm may think that it is less likely to be selected for re-audit in the future, which may provide the firm with incentives to cheat. Finally, Niu (2010) found a positive relationship between audits and voluntary compliance.

The OECD (2006) argued that the taxpayer audit function plays a critical role in the administration of tax laws in all member countries. In addition to their primary role of detecting and deterring non-compliance, tax auditors are often required to interpret complex laws and carry out intensive examinations of taxpayers' books and records, while, through their numerous interactions with taxpayers, operating very much as the 'public face' of a revenue body. These factors, as well as the sheer size of the audit function in most revenue bodies, provide a strong case for all revenue bodies paying close attention to the overall management of the tax audit function.

3. Problem statement

Bangladesh Customs has been practicing PCA since the 1980s in order to facilitate trade. The country has introduced, as a first step, post-importation transaction-based controls. It is yet to implement systems-based PCAs. The PCA that Bangladesh conducts seems not to be based on global best practices. Although Bangladesh has been emphasising PCA and risk management for effective utilisation of limited resources of Customs while facilitating legitimate trade, the results of the PCAs are not encouraging (as learnt from exploratory interviews and authors' own experience in Bangladesh customs) in terms of a commensurate decrease in border controls with increased PCA activities and its effects on revenue collection in Bangladesh. In other words, Bangladesh still lacks an effective PCA regime.

This article is an attempt to explore and document the current state of PCA in Bangladesh Customs and the results of PCAs conducted in the last 2–3 years. This article also highlights the weaknesses and challenges facing customs administration in establishing an effective PCA in Bangladesh. The objective of this exercise is to provide an informative document to the policy makers regarding PCAs. It is expected that the study (based mainly on secondary resources and interviews with key informants) will provide necessary insights to the policy makers to devise a new strategy and action plan to implement PCAs across customs stations for the promotion of legitimate trade while guarding against unscrupulous activities by traders. The next section highlights the international framework for PCA followed by the legal framework of Bangladesh.

4. Legal framework

International guidelines and legal bases for establishing PCAs are critical for any customs administration. Customs must strike a balance between the physical examination of goods and release of goods without intervention in order to best use its scarce resources. Through its risk management system, Customs releases blue channel consignments without physical intervention. These will subsequently be audited after clearance. This PCA tool, mandated by the WCO and WTO, has made the journey easier for customs administrations. Apart from the WCO and WTO, other international agencies, such as the World Bank, have guidelines for PCA. Bangladesh needs to consult these international instruments and tools and embrace best practices (keeping in view its local context) in designing its own PCA regime and guidelines. Drawing on global best practices and applying those practices with adaptations will help achieve a sound and proper PCA system. Among the international instruments, three prominent documents may support local regulations: RKC, SAFE Framework of Standards, and the WTO TFA. Furthermore, the WCO PCA implementation guidelines (volumes 1 and 2) help Customs administrations design and implement PCA-related projects.

4.1 Revised Kyoto Convention (RKC)

The RKC provides the legal framework and a range of standards for improving customs operations by standardising and harmonising policies and procedures throughout the world. The RKC strongly recommends that countries institute fast-track clearance for traders with good records of compliance. A PCA program is one means of implementing fast-track clearance. General Annex Chapter 6 of the convention contains the standards for risk management and PCA, which reads as follows:

Standard 6.6 Customs control systems shall include audit-based controls

Standard 6.10 The Customs shall evaluate traders' commercial systems where those systems have an impact on Customs operations to ensure compliance with Customs requirements.

4.2 WTO Trade Facilitation Agreement (TFA)

The WTO TFA requires members to introduce PCA for quick clearance of goods at customs points.

Bangladesh is a signatory to the agreement and ratified it in 2016. So, Bangladesh must implement risk management and PCA in line with the timeframe it chooses by categorising the trade facilitation measures as A, B or C in the context of the TFA. Article 5 of the TFA sets out the requirements of members as follows:

- 5.1 With a view to expediting the release of goods, each Member shall adopt or maintain post clearance audit to ensure compliance with Customs and other related laws and regulations.
- 5.2 Each Member shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Member shall conduct post clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved the Member shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations, and the reasons for the results.
- 5.3 The information obtained in post-clearance audit may be used in further administrative or judicial proceedings.
- 5.4 Members shall, wherever practicable, use the result of post-clearance audit in applying risk management.

4.3 Legal framework for PCA in The Customs Act, 1969

Customs operations in Bangladesh are governed by the Customs Act, 1969. This act has been updated in accordance with the provisions of the RKC and the TFA. There are adequate provisions for having an effective PCA. Eleven sections are devoted to providing legal backing for implementing an effective PCA regime, including authority to ask for samples and the obligation to keep business records for a minimum of 5 years.

5. PCA initiatives and TFA

After a protracted negotiation, the WTO reached a consensus by concluding the historical TFA to enhance flow of goods across borders. The OECD study (2014) showed that implementation of TFA would result in a cost reduction of 14.1 per cent for low income countries, 15.1 per cent for lower–middle-income countries, and 12.9 per cent for upper–middle-income countries. Additionally, it will boost global trade by up to \$1 trillion per year. Seizing the opportunity of globalisation, developing countries have connected themselves to the global supply chain that has increased the volume of cross-border cargos exponentially over the years. Therefore, to address the surge of cargo movements, the WTO introduced several measures, one of the important measures being PCA.

Article 7 of the TFA delineates the implementation of PCA, along with other measures regarding the release and clearance of goods. This measure is important as the proper functioning of other indicators also depends on the effective, efficient implementation of PCAs. For instance, the results from an audit are fed back to the risk analysis/targeting team so that the risk rating of the business in question can be adjusted accordingly. Through this process, the findings of the PCA assist to establish a functional risk management regime for expeditious clearance and identification of non-compliant traders. This information will also help to determine the need for follow-up and repeat audits.

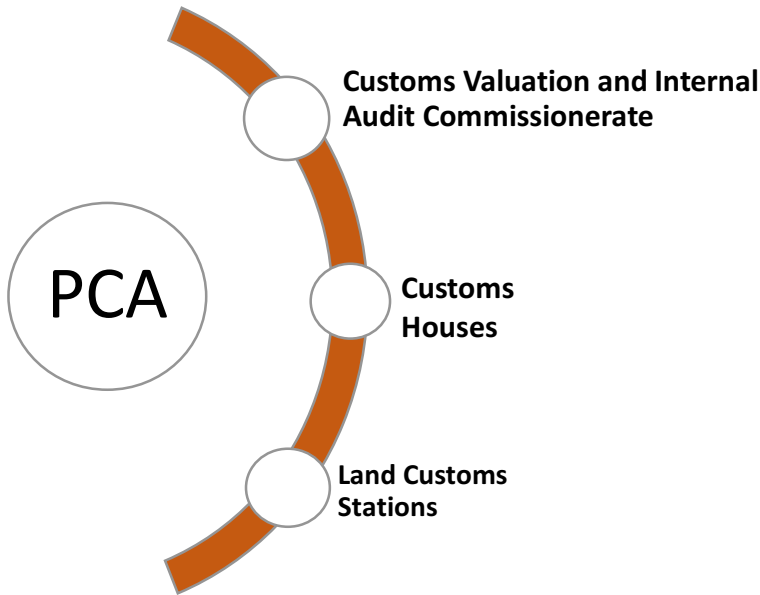
The PCA mechanism also checks the effectiveness of the risk management system. Furthermore, since the customs administration uses information technology (i.e. ASYCUDA World), the use of risk management for auto-selectivity has been a common phenomenon to facilitate smooth clearance, without the need for physical examination of all consignments at the ports.

While submitting the categorisation of measures to the WTO, Bangladesh categorised the PCA and risk management provisions as category C, and is yet to decide the timeline for raising this to category B or A. Although Bangladesh has been using PCAs since the 1980s, the National Board of Revenue (NBR) asked for technical assistance and has already engaged the Asian Development Bank (ADB), World Bank Group (WBG) and the USAID to implement effective PCA and risk management in line with international best practice. The development partners have provided significant training for the auditors; a group of expert trainers have been created; and manuals on system-based and transaction-based PCAs have been prepared. Recommendations have also been made by these partners to overhaul the existing PCA organisational structure in order to conduct PCA successfully. On the other hand, a separate directorate for risk management has been initiated and a team is working under the auspices of the WBG.

6. Current state of PCA in Bangladesh

Before moving forward, we need to assess Bangladesh's existing audit system. Bangladesh has six custom houses and around 30 active land customs stations (LCS) bordering India and Myanmar. In each custom house there is a separate PCA branch/unit that regularly conducts transaction-based PCA. Figure 1 shows that PCA is being conducted by three types of offices. The main office that centrally carries out PCA in all customs offices across the country is the Customs Valuation and Internal Audit Commissionerate (CVIAC). This office was set up in 2002 as an exclusive office for valuation and audit matters. The office is headed by a commissioner with 100 staff. This office is the central body for conducting audits across the country. The headquarters of the CVIAC is located in Dhaka with a branch office in Chittagong. The senior management team comprises two assistant commissioners, five deputy commissioners, two joint commissioners and one additional commissioner who assists the commissioner. Additionally, there are about 70 junior officers in the human resource team of the CVIAC. Although the title of the office refers to internal audits, the CVIAC and its field officers are particularly entrusted with the responsibility of conducting PCAs throughout the country.

Figure 1: Offices conducting audits



After releasing goods, the PCA unit of the customs houses conducts PCAs based on risk management. Usually, customs officials scrutinise all documents of selected import consignments, based on risk factors such as nature of import, track record of importers, clearing agents, and duty structure under the PCA system after releasing the goods from the port. Only a few customs offices, such as the Chittagong and Dhaka customs houses, use ASYCUDA World (AW) software for risk management and PCAs, although Bangladesh Customs has been using ASYCUDA since 1994. In most of the land customs stations, consignments are selected for PCA manually. This manual selection leaves scope for both arbitrary and subjective selection of consignments.

It is pleasing to note that, recently, the system has been updated with web-based AW. AW has all facilities for implementing automated risk management and PCA. The NBR adopted and circulated a PCA manual in August 2018 for the smooth operation of the system. However, the NBR is yet to adopt any robust policy for risk management.

Due to inadequate skills of PCA auditors, lack of proper and adequate documentation, challenges in accessing trails of the physical movement of goods to see a sample of cleared goods, and the lack of application of risk management in conducting PCAs, the overall results of PCAs are not yet satisfactory. Table 1 presents the flat picture of PCA results conducted by the CVIAC.

Table 1: PCA results

Financial year	No. of audits	Revenue leakage detected (million taka)	Comments
2015–16	961	859.510	The irregularities are mainly under-invoicing, wrong HS classification, fake documents, and understatement of quantity, etc.
2016–17	573	296.219	
2017–18	872	292.100	
2018–19 (Up to Sept. 2018)	206	613.754	

Source: CVIAC, collected by the authors on 7 October 2018.

Generally, we know that the AW system has four channels: yellow, blue, red and green. In AW ambience, the submitted declarations are destined to go to any of the lanes. Only the declarations routed to the blue channel will automatically be selected for PCAs. A significant number of declarations will be routed to the green channel and be released without any customs intervention, if an effective risk management infrastructure is in place.

Bangladesh Customs is not reaping the benefits of the green channel—despite having the infrastructure of AW—due to a number of weaknesses and shortcomings.

6.1 Challenges in conducting effective PCAs

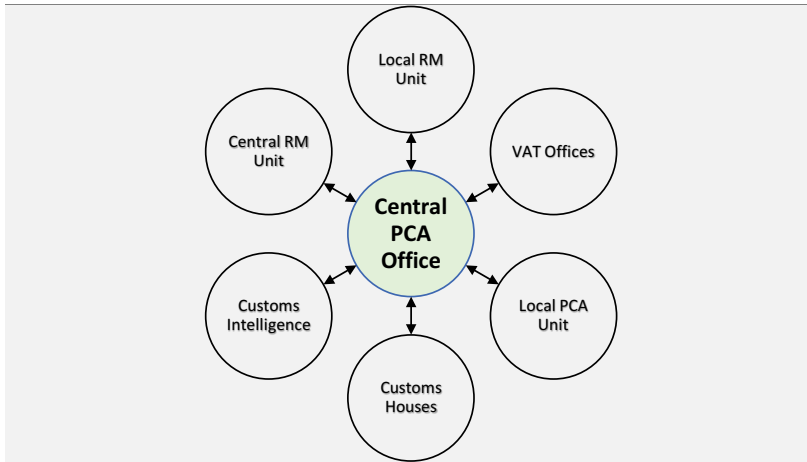
A number of challenges stand in the way of implementing an effective PCA system in Bangladesh. These include:

- Lack of automated selectivity through a functional risk management system; import consignments are still selected by officers manually
- PCAs are mainly transaction-based checks; a system-based PCA has not yet been initiated
- Lack of skills and training for PCA auditors
- Lack of original documents and samples in conducting PCAs
- The officers of CVIAC are not enthusiastic as they do not have incentives and motivations to work in PCA
- Country culture: Once goods left customs control, it is very difficult to ensure compliance through PCA. Importers' addresses are often changed and it is difficult to trace them.

6.2 Information sharing

As the apex body for Customs PCA and valuation matters, the CVIAC shares information with other customs offices. The main offices with which CVIAC shares information are customs houses, central and local risk management units, the Customs Intelligence and Investigation Directorate (CIID) and value added tax (VAT) offices. The CVIAC functions are set out in the NBR guidelines and instructions. Figure 2 shows CVIAC's information-sharing.

Figure 2: PCA information sharing



6.3 Method of audit

The CVIAC is responsible for conducting PCAs across the country. As there are six customs houses in the country, the CVIAC sends its team to these offices directly to select the declarations for auditing. This office basically conducts transaction-based audit. Sometimes, acting on tip-offs, the office undertakes targeted audits as well.

7. Some practical cases detected by PCA

Practical cases have been examined whilst conducting this study. Furthermore, we have interviewed auditors identify the common problems and methods of evasion that they frequently encounter. The synopsis of the findings is set out below.

7.1 Ghost traders

The interviewed PCA officers indicated that in some cases they audited the declarations and found anomalies. Subsequently, they tried to contact the importers, but failed to find them over telephone or at their address as the importers used fake information while importing the goods. Interviewees suggested that a significant number of registered importers provided false information. It may be noted that the VAT authorities have issued around 300,000 business identification numbers (BIN), but only around 50,000 BIN holders submit monthly VAT returns. The registration system, without proper verifications, has created many ghost importers who evade taxes as it is difficult for the tax authorities to locate them because of their false information. Recently, the government initiated a VAT online registration process, to address the problem of ghost traders being registered as importers and exporters.

7.2 Fake invoice

The auditors mentioned that fake invoices are also used to evade duties and taxes at the import stage. In many cases, the auditors detected anomalies auditing the invoice that was submitted with the customs declaration. The importer used two invoices: one for the bank and one for the customs authorities. The importer changed the quantity and value of goods in the duplicate invoice submitted with the customs declaration. As Customs needs to process hundreds of declarations daily, it is almost impossible for them to check the authenticity of each document. However, during PCAs, the auditors compared the submitted invoice with the invoice submitted to the lien bank and identified any differences. The importers masked the original price and quantity to evade duties and taxes.

7.3 Duplicate packing list

Packing lists mainly entail the total weight and quantity of imported goods with net and gross weight of each package. As with the invoices, some importers prepared two packing lists—one for the lien bank and another for Customs. The auditors collected some packing lists from the lien banks and compared those with the audited packing lists submitted to Customs and found differences in the listed quantity and weight where importers were trying to conceal the real quantity and weight to evade duties and taxes.

7.4 Incorrect HS Code

In the AW environment, if the importers just put the HS Code of the imported goods, the system will automatically calculate duties and taxes for that goods. An examination of a number of audited declarations of goods (locally called Bill of Entries) at CVIAC revealed that in many cases the importers used the wrong HS Code to evade taxes. However, the wrong HS Code was also used to hide the licence requirements of restricted imports, as demonstrated in the following examples:

- The importer imported transmission conveyor belting 37.5 mm x 4 ply from India declaring the HS Code 4010.19.00, but the officers found that the HS Code should be 4010.39.90; the rate of duty of the declared HS Code was lower than the actual HS Code.
- The importer imported polyester resin declaring HS Code 3909.31.90. The officers found that the correct HS Code was 3208.90.90. The importer intentionally declared an incorrect HS Code to evade import taxes.
- To misuse the benefits of the South Asian Free Trade Area (SAFTA) treaty, an importer imported carbon black N 660 Lp; the officers found that the signature of the certificate issuing officer was not similar with the sample signature of the designated officer. The importer tried to evade taxes through the use of a forged SAFTA certificate.

7.5 Incorrect Customs Procedure Code (CPC)

The Customs Procedure Code (CPC) is used in AW to allow the tax benefits in the case of some special imports. The auditors noticed that some importers intentionally used the wrong CPC to obtain special benefits for which they were not entitled to. For instance, an importer who is a commercial importer/trader used the CPC of a manufacturer to obtain tax exemption benefits as a manufacturer. We can note an example: the NBR created a CPC 201 for shipbuilders who export 100 per cent of their produced goods to exempt them from all import duties and taxes except 5 per cent customs duty. A shipbuilder imported MS plate/sheet and declared the CPC 201 to obtain the tax exemption benefits. Afterwards, the auditors found that the importer is not an exporter. His CPC should be 250, which attracted 5 per cent Advanced Trade VAT (ATV), 3 per cent AIT and 5 per cent customs duty.

7.6 Incorrect activity code

The country grants special privileges to manufacturers importing raw materials. Some traders who are not involved in any type of manufacturing activities declared themselves to Customs as manufacturers and illegally obtained ATV exemption benefits. It is pertinent to mention that only manufacturers enjoy exemption from ATV as per the existing regulations of the country. For instance, a renowned company imported pan release concentrate (vegetable oil) from India through Benapole customs house. They submitted the VAT-7 form that included this item as a raw material of that company and so did not need to pay any trade VAT. Later, the officers found that the VAT-7 form that they submitted to Customs was fake.

8. Conclusions and recommendations

From the above discussions, it is clear that customs control through PCA plays a vital role in facilitating cargo clearance; at the same time, it ensures the legitimate share of public revenue by detecting noncompliant stakeholders. Furthermore, it educates stakeholders so that they can voluntarily comply and reap the benefits of PCA. The government and business community need to work cooperatively to ensure an effective and efficient PCA environment for facilitating cross-border trade that ultimately helps the economy to grow. The study suggests the following recommendations for establishing a meaningful and effective PCA regime:

(a) **Capacity building of PCA officers:** The officers require more training on PCA-related matters. The country needs to arrange more training of trainers (ToT) programs to ensure the sustainability of training following the departure of foreign experts.

(b) **Organisational structure:** At present, the country has a PCA commissionerate with around 100 staff in Dhaka and a small office in Chittagong. As custom control will be based mainly on PCA in accordance with WTO TFA requirements, Bangladesh needs to reorganise its existing structure to increase the number of staff and offices to accommodate the clearance system of its six custom houses and 30 functional land customs stations.

(c) **Implementation of the blue channel:** Bangladesh is using AW software to manage customs operations. Among the four AW channels (red, yellow, blue and green), only the blue channelled consignments will be selected for PCA. However, Bangladesh is yet to activate this facility. As such, activation of the blue channel is vital for the successful implementation of PCAs.

(d) **Connectivity with other offices:** Connectivity with other offices, especially, with risk management office, is vital for the success of PCA. The central and local risk management units will provide information to the PCA office; at the same time, the PCA office will transmit their findings to the risk management offices for re-visiting the selectivity criteria to ensure proper channelling of the consignments.

(e) **Private sector involvement:** Consultation and participation with the private sector will be essential for the proper execution of PCAs for the facilitation of trade. The audit issues should be discussed with the trader openly to work collaboratively to improve compliance. The auditor should also allow a short period of time (maybe 5–7 days) for the audited firm to respond to any formal audit issues. This recommendation is suggested in the World Bank Guide on PCAs (pp. 44–45).

(f) **Combination of different skills and competence:** PCA teams by nature are multifunctional. The team should, therefore, be composed of members whose skills reflect the various levels of knowledge and experience required to carry out PCA activities. In other words, there should be a balance between agency and industry knowledge, audit techniques and other skills and qualification requirements (Widdowson & Preece, 2011).

(g) **Implementation of a national single window (NSW):** Bangladesh has already started to implement a comprehensive NSW to connect all government organisations online. This connectivity will reduce the submission of fake documents. Furthermore, the PCA auditors will be able to verify the authenticity of documents through NSW.

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