



USAID Trade Project

Training Needs Analysis (TNA) Report Compliance Risk Management Pakistan Customs

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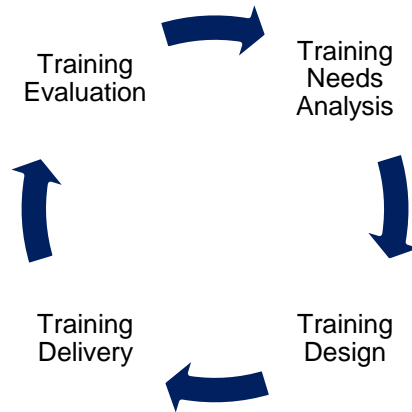
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Background

A Training Needs Analysis (TNA) is the first stage of the four stage training cycle. This training cycle is an essential and iterative function within the Human Resource and Training departments of any administration.



A TNA is an analysis that Identifies and Reports work activity requirements, skill and knowledge levels of staff, and skill and knowledge gaps that exist in the workplace.

A TNA may be used to confirm performance problems, and to determine whether training or non-training solutions are most appropriate. If training is required, a TNA will provide possible training solutions, establish successful training outcomes, and assist with the development of prioritised training plans.

TNAs are valuable across a range of circumstances, primarily for the following two reasons:

1. The need to do things differently –
 - a. New working practice or procedures
 - b. New legislation or policy
 - c. New targets or identification of problems specific to the individual
2. The need to do different things –
 - a. Creation of a new job
 - b. Individual assumes a job that is new to them
 - c. New roles and responsibilities added to an existing job

TNAs should be conducted, at minimum, on an annual basis so that an annual training plan can be produced and implemented. A TNA can also be undertaken at the specific request of the work area managers when new processes or procedures are to be implemented.

Introduction

The USAID Trade Project is collaborating with the Federal Board of Revenue and Pakistan Customs (FBR/Customs) by providing technical assistance to the FBR to help it implement a number of reforms and modernisation activities. These activities have strategic objectives of improving and increasing the trading environment for not only importers and exporters but also those involved with transit trade activities.

Arguably, the FBR's most significant reform and modernisation activity, among many, is the transition from manual customs clearance processes to an automated clearance process. In addition, entry processing facilities at Customs locations throughout Pakistan are transitioning from the existing automated system to a new system.

At all levels of the administration, an introduction and uptake of risk management is required. This will enable the FBR to institutionalize a framework of compliance management, and to implement an effective automated clearance system, improve clearance times, and achieve higher revenue yields with less intervention.

The Directorate General (DG) of Risk Management has been institutionalized in law; however, at the time of the TNA it was yet to be constituted with position appointments. Information provided to the Assessment Team indicated that the FBR has yet to decide how it intends to structure, or staff, the DG of Risk Management.

By virtue of its business and international legal obligations, the FBR is required to use risk management principles to the greatest extent possible. The institution's ability in this regard is significantly hampered by the absence of a Compliance Management framework or functional DG of Risk Management. The Trade Project's key activity 2.3 - Risk (Compliance) Management Roadmap Design and Implementation` - includes activities specific to training. To appropriately identify and address the requirements for training activities, the Trade Project has first performed the TNA detailed in this document.

A TNA focused on risk management skills and practices, whether strategic, operational or tactical, is essential for increasing human resource and institutional capacity within the FBR; particularly at a time of widespread organizational change.

Relationship to other Strategic Documents

The Trade Project has been working with the FBR since 2009, to promote increased facilitation of trade while maintaining similar levels of control. This has been achieved through the provision of technical assistance in areas such as Electronic Data Interchange (EDI), Border Infrastructure, Legislative Reform, Training, and Compliance Risk Management (CRM).

As part of these efforts, the following documents have either already been finalized, or are in the process of being prepared for the benefit of the FBR/ Pakistan Customs:

- Training Needs Assessment (November 2010)
- Revised Kyoto Convention – Legal Gap Analysis (October 2013)
- Post Clearance Audit (PCA) Gap Analysis and Roadmap (March 2014)
- Compliance Risk Management Gap Analysis and Roadmap (May 2014)

In addition to these documents the Trade Project is implementing a Train the Trainer (TtT) development program for CRM and PCA which will continue through June 2014.

Phase 2 of the TtT program was completed in December 2013, when Trade Project staff delivered a five day training event to a total of eleven (11) participants. Phase 3 will aim to develop trainers in specific technical content of CRM and PCA and will commence in April 2014, after FBR's acceptance of this report and the subsequent design of appropriate training courses.

If the TtT program continues according to the agreed plan, in Phase 4 of the program Trade Project specialists will continue their work with the eleven (11) identified officers, to co-deliver training to more Customs staff. This process will run until June 2014, after which time it is expected that the Pakistan Customs Officers will be in a position to deliver future training independent of Trade Project support.

Data Collection Methodology

There are various available methods to gather data in order to identify Training Needs, but in Pakistan not all possibilities can be explored to the fullest extent due to a number of constraints. These include:

security issues at particular locations, access to information and data, and poor or non-existent record keeping.

For example, operational managers were unable to provide samples of either job descriptions or performance appraisal documents. These documents are usually reviewed during a TNA as they can provide good sources of documented evidence of work performance deficiencies, staff training needs, and an individual's training history.

Nonetheless the Trade Project team persisted in their pursuit of relevant information and data and, in doing so, has built closer working relationships with Customs staff, including those in the DG of Training and Research in both Karachi and Lahore, as well as some of the operational Collectorates.

This approach ultimately gave the Trade Project team access to people and information over a period of time, facilitating a suitable range of data collection methods, as follows:

Management Consultations

The Trade Project visited a number of senior managers at various locations in Karachi and Lahore for discussions on a number of issues related to Compliance Risk Management activities. During these discussions, various subjects were addressed, including: training needs, staff training, the impact of changes brought about by automation on workplace practices, and the associated need to increase the application of risk management practices in Customs operations.

Work Place Observations, Task Analysis, and Informal Interviews

Operational work areas were visited in both Karachi and Lahore, and personnel were observed performing their tasks without interruption. Brief notes of the processes were taken, and at various times, staff were spoken to directly and asked to explain the functions and responsibilities of their job. In addition, some staff members were questioned about their work experience, especially concerning their knowledge of risk management and how it applied to their role.

TNA Questionnaire

Two detailed, written questionnaires were prepared for staff to complete. The questionnaires were distributed according to level (i.e., grades BPS 17 and above, or BPS 16 and below).

It was decided that the work environment, and nature of customs staff did not lend itself to the mass distribution of questionnaires. As such, the Trade Project team, in cooperation with the DG of Training and Research (DG T&R), visited selected workplaces where small groups of staff were gathered together in order to complete the forms. The Trade Project team consisted of a number of Pakistani nationals whose role was to explain the process and requirements in the Urdu language, and to assist, as required, by answering questions regarding the topic or content of the questionnaires.

Blank examples of the two TNA questionnaires are shown at **Annexes A and B**.

Risk Management Survey and Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis

As part of the CRM gap analysis a number of senior staff also completed the risk management survey and SWOT analysis. These completed forms provided insights into the knowledge and application of risk management in Pakistan Customs.

Although numerous survey forms were distributed at the level of Chief Collector, Collector and Additional Collector, in fact very few were actually completed by people at these levels. In order to increase the sample size, during Trade Project work area visits these forms were also distributed for completion by Deputy and Assistant Collectors

A blank copy of the survey and SWOT analysis is at **Annex C**.

Review of Content of United Nations Office on Drugs and Crime (UNODC) Risk Management Computer-Based Training Module

On Tuesday July 9, 2013 the Trade Project reviewed two of the UNODC computer-based training modules for Risk Management and Risk Profiling. These are self-paced learning modules of between 1 – 2 hours duration.

In total there are in excess of seventy (70) different training modules available for completion by Customs Officers. While the focus is essentially narcotics, the underlying principles for risk management, profiling and targeting are the same across all areas of customs. Therefore it is felt that they are internationally relevant and a great training resource.

A list of all of the UNODC training modules is at **Annex D**.

Statistics of Training Attendance

Training attendance statistics for both training courses managed by the DG T&R, and those delivered by the UNODC, were collected for the period from June 2012 to June 2013. A summarised table of these statistics has been produced and is at **Annex E**.

Analysis of Data Collected

The CRM Gap Analysis and roadmap outline in detail the deficiencies in the Customs Administration related to Compliance Management and Risk Management. To simplify matters, this report only broadly discusses those issues that stand out as requiring training solutions.

For more in-depth reading of the conceptual and operational deficiencies related to CRM please refer to the aforementioned CRM Gap Analysis.

Discussions with Management, Staff, and Workplace Observations

Previous analysis has shown that at a strategic level, risk management does not exist in the form of a documented risk management plan. This is also true at a Collectorate level where the risk management planning is limited to the thought processes of the relevant collectors.

Overall, the current approach does not follow the “scientific” and internationally recognised methodology, which involves analysing and prioritizing risks on the basis of “Likelihood versus Consequences” followed by prioritizing risks for subsequent resource allocation to mitigate risks.

The workplace visits and discussions with Customs staff (in a number of areas, and at all levels) revealed that although there is a good working knowledge of some of the risk management principles and also of consignments that might be considered ‘risky’, there is minimal knowledge of the concept of Compliance Management.

The Project Team encountered a common misconception - that the responsibility for risk management has nothing to do with an individual’s mind, intuition, initiative or actions but that the sole responsibility for risk management decisions rest with the Risk Management System (RMS) of the WeBOC system.

Consequently, officers have been conducting numerous control exercises - such as documentary checks and examinations - with no positive results, because of the limitations of WeBOC selectivity. To compound this, staff are not offering solid feedback or suggesting to senior staff that these activities are, on many occasions, a waste of resources.

TNA Questionnaires

As a result of the exercise, a total of fifty-five (55) TNA questionnaires were returned to the Trade Project team.

The TNA questionnaire includes specific demographic questions related to gender, education and length of service, as well as questions related to previous training knowledge and application of risk management. These elements of the forms were analysed and the resulting respondent data showed the following:

- Twenty-two (22) are BPS 17 and above
- Thirty-three (33) are BPS 16 and below
- 89% of respondents are male
- 90% of respondents have completed undergraduate or post-graduate studies
- The average age of BPS 17 and above is thirty-nine (39), with an average of ten (10) years customs experience
- The average age of BPS 16 and below is fifty-four (54), with an average of fifteen (15) years customs experience

In benchmarking these statistics against those of other Customs Administrations with which the Assessment Team is familiar, the percentage of women in the workforce appeared low, while the percentage of those having completed undergraduate and post-graduate studies is higher.

The provincial/regional quota is on the basis of merit and population of provinces/regions (Sl. Nos. 13, 13-A). In September, 1989, a 5% quota in occupational groups/services was reserved for women to be counted as part of the overall allocation of quota (Sl. No. 13) not applicable to quota for merit (Sl. No. 13-C). This was increased to 10% in Sept. 2006 across-the-board (Sl. No. 13-D). The orders were applicable to autonomous/semi-autonomous bodies/corporations. Necessary clarifications were issued in May 2007 (Sl. No. 13-B) after the changed reservation of quota (Sl. No. 13, 13-A).

As for appointment of widows/children of deceased government servants, in relaxation of Civil Servants (Appointment, Promotion and Transfer) Rules, 1973 (Sl. No. 1), Part III (Initial Appointment) & Part IV (Ad-hoc and Temporary Appointments), appointment has to be made in accordance with the procedure prescribed in the aforesaid rules, including the cases of widows/children of the deceased government servants, as decided by the government in January 2000 in pursuance of a judgement of the Supreme Court (Sl. No. 131).¹ According to information provided by the FBR in February 2014, there are 193 serving females in Pakistan Customs, or 2.5%, out of the total working strength of 7757.

Another interesting area is the average age of recruitment into the administration. The figures collected show an average recruitment age for BPS 17 and above as twenty-nine (29) years of age, and for BPS 16 and below as thirty-nine (39) years of age. **Annex F** provides the statistics received from FBR in terms of the Current Average Age of Customs Employees and Current Average Service Tenure of Customs Employees.

The figures received from FBR gives the average age of BPS 17 employees as 32 Years, 7 Months, 20 Days. For BPS 16 and below the average age is 49 Years 3 Months. In addition, discussions with the Secretary of Customs Management, at the FBR Administration Wing, identified that, in fact, the last intake into Customs for staff under the BPS 16 level was performed in 1994.

¹ Frequency Allocation Board, Government of Pakistan. ESTA Code 2007 Volume 1, Chapter 2 "Recruitment/Appointment/Seniority and Promotion". Available at: <http://www.fab.gov.pk/images/pdf/Volume1/Chap2.pdf> (Page 148).

This situation highlights shortcomings in the FBR staffing policy and strategy, with an apparent lack of career opportunities in FBR Customs for young people having just finished high school or university. It also tends to suggest a lack of support for reform and modernising in accordance with best practice.

The increasing average age of officers, and lack of a training culture, makes introducing new initiatives and ideas a challenge. It is expected to be difficult to educate Customs staff to the concepts of risk management and even more complex modern philosophies of 'Compliance Management' when most are in the latter stages of their professional careers.

This issue was identified and presented by the Trade Project to the attendees of the Integrated Transit Trade System conference held by the FBR for donor agencies in December 2013. The challenge of an aging department was further evidenced by the front page of a January 2014 issue of "Customs Today", which led with the headline: "Govt Needs to Phase in New Blood in Customs". The Chief Collector Nadir Khan is reported as saying "that bar on employment created problems and resulted in weak performance. Average age of our men is 50 years and they cannot use modern equipment to better cope with smugglers."²

For the BPS 16 staff, additional important indicators drawn from the statistics include the following:

- 85% have not attended UNODC training
- 36% said their position does not require them to use Risk Management
- 55% could not respond to estimate the success rate of the examinations they perform
- 57% said they can use their local knowledge to select fewer consignments for better results
- Approximately 25% attempted to answer the question to display understanding of the Risk Management Process terminologies
- 48% said it is not possible to decrease examinations and maintain acceptable levels of security, and 12% did not respond
- 48% said that with more time to conduct appraisements or examinations they could achieve better results, and 36% did not respond to this question

Recommendation 1

It is recommended that the FBR Pakistan Directorate of Training and Research take steps to ensure that a much higher percentage of BPS 16 and below undertake UNODC trainings. This will assist in increasing basic knowledge levels of risk management principles and their applications for interdictions.

For the BPS 17 staff, additional important indicators drawn from the statistics include the following:

- 50% had attended UNODC Training
- 86% said they do not have a documented Risk Management plan
- 36% consider WeBOC as a possible Risk Management plan
- 77% said they have an internal Management Control Program
- 100% have an understanding of the Risk Management Framework Terminologies, albeit only partially correct
- 76% said that it is possible to decrease the number of examinations and maintain acceptable levels of security

Recommendation 2

It is recommended that the BPS 17 and above - particularly Collectors, Additional Collectors, Deputy and Assistant Collectors - are trained in the conceptual elements of Compliance

² Israr, Faiza. *Customs Today*, January 14-20, 2014. Accessed March 3, 2014.
http://issuu.com/customstoday/docs/tue_jan_14_mon_jan_20_2014/1?e=9263812/6364483

Management and the production of Risk Management Plans for use in their respective Collectorates.

The complete statistical analysis of the two TNA questionnaires is at **Annex G**.

Risk Management Survey and SWOT Analysis

A total of twenty-one (21) Risk Management surveys and SWOT Analyses were returned as a result of the exercise.

As previously mentioned in Sub section 4.4, the level of return of these forms from the target group (Chief Collectors, Collectors and Additional Collectors) was very poor. Only two were completed by officers at this level, resulting in the need to have Deputy Collectors and Assistant Collectors complete the form.

To summarise the results specific to Risk Management, statistics show the following knowledge, skills, and perspectives:

- There is no Customs Business Plan
- People have very minimal idea of the policies required to ensure risk management is applied
- 33% state that they have a Risk Management Plan – although no hard evidence has ever been offered to support this)
- No use of a ‘Likelihood Versus Consequence’ methodology to analyse and assess risks
- The majority say a risk management plan is needed to achieve objectives
- Compliance Management is good for revenue, facilitation, and increased efficiency
- Limited knowledge or opinion of the law
- Limited ability to think conceptually and analytically

The full record of the results and answers of the survey and SWOT analysis is at **Annex H**.

UNODC Training Modules

At the time of the visit to the Karachi computer lab at the DG T&R offices, there was a list of seventy-six (76) training modules that are either developed, available for use, or in development. The Trade Project reviewed the content of the three modules covering risk management and risk-based interdictions, and they are strong examples of computer-based interactive training sessions that can be undertaken by individuals at their convenience.

The focus of the training modules is related to narcotics but in essence the principles, practices and concepts within the customs context are the same. As such, it should be a priority for the FBR/ Pakistan Customs to support their staff in completing all modules relevant to their work area. This training should be continued even after personnel are rotated from one work station to the next.

Recommendation 3

It is recommended that all staff from Deputy Collector level and below complete at least twenty (20) UNODC training modules that cover the following areas related to risk management:

- *Risk Management; Risk Indicators; Risk Profiling; Interdiction Techniques; Questioning; Document Review and Intelligence*

Training Statistics

The statistics obtained by the Trade Project are specific to training conducted through the Directorate of Karachi. As the national center for Customs training in Pakistan, these statistics are considered to represent the majority of training occurring in the country.

The statistics indicate the FBR DG T&R has not delivered any Customs-specific training, except for a nine (9) month induction course for approximately six (6) people who entered the administration at the BPS 17 level.

Therefore, not only have there been no Customs staff recruited at BPS 16 and below for twenty (20) years, more importantly, none of the existing Customs staff are being trained by Customs on any new or existing Customs technical matters.

Most, if not all, training conducted by the DG T&R is “outsourced”, as summarised below:

1. UNODC Trainings:
 - Twenty-two (22) different modules undertaken
 - Twelve hundred and forty-nine (1249) students
 - Six hundred and ninety-three (693) students completed the modules they started
2. Secretarial Skills:
 - Four (4) different modules of MS Applications
 - Three hundred and seventy two (372) students
3. Vocational Management Courses:
 - Five (5) different management courses, including: conflict management, stress management, people management, leadership, and communication skills
 - Two hundred and sixty-two (262) students
4. Intellectual Property Rights:
 - Twenty (20) students

As the above details highlight, the only technical-based training provided to Customs Officers is the UNODC computer-based programs and the training event on Intellectual Property Rights. Overall, 90% of Customs training is externally provided and the DG T&R only administers attendance.

In order for Pakistan Customs to substantially improve staff performance, and to modernize within a constantly changing environment, immediate action is needed.

In particular, Customs need to supplement, and ultimately replace, the externally provided training. It can only do this by developing its own internal Customs Technical Training Material, and using these resources to deliver training according to identified training needs.

Recommendation 4

It is recommended that the human resource capacity of the DG T&R be significantly increased, to enable them to create an internally designed Customs Training Curriculum that can be delivered by FBR/Pakistan Customs trainers.

The Training Needs of a Customs Administration

Customs administrations are diverse organisations with many different sections undertaking a wide range of tasks. Employees include: cleaning staff; administrative staff; data analysts; accountants; auditors; lawyers; specialist technicians; investigators; policy writers; managers; and executives.

Therefore, many trainings and qualifications are useful within Customs; however, the majority of the staff undertake the traditional Customs role and functions and account for the bulk of the department’s workload. This is why it is of major importance for Customs to have their own internally developed, managed, and delivered training program.

Customs internal training should have an established training strategy supported by an integrated framework comprising three core training “streams” as follows:

1. Induction Program – Corporate, Customs Clearance Processes and Customs Enforcement

2. Specialist /Technical Program – Classification and Valuation, Law and Policy, and Compliance and Enforcement
3. Management Program – Middle Management Development

As part of the research performed for the TNA, the FBR DG T&R were unable to provide details of a formalised training curriculum, and (as the statistics suggest) also have limited capacity to deliver training in these areas. As such, the Trade Project has prepared a suggested model of the content of an internally managed and delivered Customs training program. This is put forward for consideration by the FBR DG T&R and is detailed at **Annex I**.

Training Solutions to Address Knowledge and Skill Gaps

The most common forms of training solution used to address knowledge and skill gaps by Customs Administrations are:

1. Internally Developed and Delivered Training
2. On the Job Training (OJT)
3. External Training
4. Non-Training Solutions

Internally Developed and Delivered Training

All Customs Administrations need to have some form of internal training program for delivery to its staff. It is only by a system managed within the organization that the content and quality of the training can be fully determined and satisfactorily controlled.

With regard to training personnel there are two key considerations:

- Knowledge and skill to assist in the creation of specific training modules and supporting materials, aimed at formal classroom delivery
- Ability to provide for ongoing evaluation of training sessions, to allow for program adaptation and a continuous improvement approach

These objectives can be achieved by creating teams combining specialist ‘training and development officers’ with work area ‘subject matter experts’ who also have training delivery skills. It is recommended that the ‘training and development officers’ team is dedicated to the training role, and follow an annual training plan, supported by a sufficient budget.

In addition, the training environment needs to be maintained at a professional level, with resources such as tables, white-boards, projectors and computers for presentations. Training rooms should be removed from the majority of day-to-day activity, which will reduce potential ‘work area’ interruptions, and allow the training team to maintain control of the participants and training delivery.

There is also a need for robust management systems and accurate record-keeping to ensure that the delivery of training is targeted and relevant for all participants, and that individuals are not subjected to repetitious or redundant training.

While the DG T&R is managing the currently available training for Customs as a department, it is failing to develop and deliver ongoing technical training to meet the specific needs of all Customs staff. As mentioned above, the majority of training is provided by external sources.

Training and development of staff is a true benchmark of a modern learning organization. Therefore, the fact that FBR Customs is currently unable to deliver planned, needs-focused, technical training to its staff is a true indication of the status of the administration in relation to international best practice. The overriding need for properly trained and effective personnel must be accepted and addressed by

the FBR and Government of Pakistan (GoP), or the FBR's progress toward reform will continue to be impeded.

Recommendation 5

It is recommended that the FBR increase the training design and delivery capacity of the DG T&R with a Train the Trainer Program for CRM and PCA.

Recommendation 6

It is recommended that the GoP, together with the FBR, redefine their commitment to staff development through recruitment of additional staff, particularly for training and development duties. This is important to address not just the 'knowledge gaps' of existing staff but the institutional level 'training gap' across the entire administration.

On the Job Training (OJT)

OJT is an effective and important training option that can be incorporated into an internal training program. It is best used alongside skills-based activities, but can also be conducted to incorporate the delivery of theory components. It should be led by a workplace area 'subject matter expert' who has completed some form of 'Workplace Trainer' and/or 'Train the Trainer' courses.

The main benefit of OJT is that it is conducted in the workplace, without requiring participants to be away from the work area for an extended period. It allows tasks to be observed, practised and discussed as they are happening, in 'real time'. This is a good addition to simulated training exercises or demonstrations that only partially reflect how these skills will be applied in the course of actual professional duties.

Workplace location and activities can also restrict the effectiveness of OJT, however. The environment can be hot, noisy, and potentially dangerous with heavy machinery and cargo movements, which can be a distraction to participants.

Both OJT and formal training conducted at the workplace have a tendency to be interrupted by either managers and/or subordinate staff requiring some form of assistance, as has been witnessed by Trade Project specialists in the delivery of past training.

At the time of the TNA, Pakistan Customs did not have a 'cadre' of suitably qualified trainers, with specialist training skills, for either OJT or formal classroom courses. Trainers are required to meet a standard that allows them to incorporate the use of participative training methods in their training events: methods that are best-suited and in alignment with adult learning principles. At the time of the Assessment, there were a number of "lecturers" (**not** trainers) in the organisation, and this is an issue that needs to be addressed.

As with any training activity, managers should keep records of OJT that occurs within their work area. These records must then be reported to senior management and Human Resources/Training Departments to update individuals' training records.

External Training

The use of external training should be used to meet specialist training needs that a Customs Administration has no internal capacity to deliver; such as complex or new computer software, or security training. As previously mentioned, the FBR/Pakistan Customs has a limited capacity to deliver its own training. Consequently, it will need to rely on external options to meet the training and development needs of its administration until internal training capacity is established. These options exist in the following forms:

- a) Locally-sourced Training or Educational Institutions or service providers
- b) International Training or Educational Institutions or service providers
- c) World Customs Organisation (WCO) training options
- d) Regional or Bi-Lateral Agreements that include assistance
- e) Donor-Funded Projects

There are no local institutions that can provide “off the shelf” CRM training packages. The only opportunities currently being provided are the UNODC computer-based training, and the Compliance Management Train the Trainer development program being implemented by the Trade Project.

Non-Training Solutions

Poor performance may be attributed to knowledge and skills gaps, or may be a result of individual and group attitudes toward professional responsibilities.

Non-training alternatives should be explored in the event that a staff member is found to have the knowledge and skill to complete a task, or function, to a competent level, but demonstrates poor performance.

A well-structured ‘performance and appraisal system’ enables an organisation to document performance issues, and deal with any disciplinary issue as they arise. Poor performance can result from low levels of motivation, which may be caused by excessive routine, lack of challenge, and/or a feeling of few or no prospects for career progression.

As an example, two simple non-training solutions are:

- Regular rotations to other work areas within the region to provide an individual with a broader range of knowledge and skills
- Appropriate delegation of tasks and responsibilities to create a positive challenge to existing workplace attitudes (i.e., foster staff empathy for each other’s roles), along with opportunities for further learning

Continued poor performance should result in dismissal after due process.

Pakistan Customs officers are required to work a number of years before being permitted to attend a mid-management course that will entitle them to a promotion. This rigid approach undermines staff potential by encouraging promising talent to ‘mark time’, rather than incentivizing ongoing development by inspiring people to perform at their peak at all times.

Recommendation 7

It is recommended that the existing FBR performance appraisal system be more dynamically administered to manage discipline issues, allow talented individuals to progress, and ultimately promote higher levels of performance.

Recommendation 8

It is recommended that the FBR change its approach to the training and development of management, and instead recognize ability at all stages of a staff member’s career (rather than focusing on staff with limited years of service remaining).

Training Options to Increase the Knowledge and Skills of Compliance Risk Management for Pakistan Customs Officers

FBR DG T&A Internally Managed and Delivered Training Program

The preferred training option for longer term sustainability is an internally developed and delivered training that is complimented by qualified OJT trainers. The FBR DG T&R lacks sufficient self-developed training material, but is fortunate to have ongoing support from the donor community.

The UNODC computer-based training program is an excellent resource to use for entry-level training on risk management, targeting and profiling, intelligence and investigations, as well as other transnational crimes, such as people smuggling and money laundering.

Pakistan Customs' management is encouraged to fully support efforts by the DG T&R in regard to the UNODC system. The aim should be to have the maximum possible number of level BPS 16 and below officers complete at least twenty (20) modules of this training program in the next twelve (12) months. After that time, individuals should be supported in continuing to complete further training modules.

The Trade Project and FBR have already identified (prior to the presentation of this report) the need for sustainable training in the areas of CRM and PCA.

To address this need there is a four (4) phase Train the Trainer Development Program (in progress at the time of this report) that provides nominated staff members with specialist training on a range of training skills and knowledge. Topics include:

- Adult Learning Principles
- Training Needs Analysis
- Training Design
- Training Delivery
- Training Evaluation

Specific content for CRM and PCA topics is in development, and Trade Project specialists will conduct training side by side with the FBR Trainers.

It is recommended that immediate training needs be addressed with a combination of base level UNODC training on the topic of Risk Management, classroom-based medium and higher level strategic Risk Management training, and task-orientated learning directly applicable to the work area. This should equip the DG T&R with an internal training package on the topics of CRM and PCA, and create a core of trainers capable of delivering the training beyond the life of the Trade Project.

Customs-Specific External Training and Development

There are a number of external options available to the FBR for staff training. Several external sources, in the form of individual training consultancies or specific institutions, can be employed to deliver training dedicated to various technical elements of Customs work, as well as the administrative requirements of Customs administrations.

While individual consultancies provide a valuable customized approach, there are two institutions that provide high-standard, industry-recognized training options and certifications. These two institutions are the World Customs Organisation (WCO) and the Centre for Customs and Excise Studies (CCES) in Canberra, Australia.

WCO E-Learning

The WCO Customs Learning & Knowledge Community (CLiKC) is an online portal that can be accessed free of charge by WCO member administrations - provided they have nominated a national co-ordinator. There are over 250 hours of training available across more than 150 courses. The Trade

Project is unable to access the training modules directly, however, the Assessment Team suggests that, as the content is WCO-produced specifically for member administrations, the training is likely 'state of the art' and reflects Customs best practices.

WCO E-Learning has been in place in Karachi since 2006 on a volunteer basis to complete online trainings. Statistics obtained from the DG T&R show that only a total of 28 different learning modules have been accessed, with 2219 registrations for these courses. Of these, only 1029 registrations have progressed to completion, representing 46.3% over a seven year period.

Recommendation 9

It is highly recommended that Pakistan Customs encourage as many staff as possible to register and complete the WCO E-Learning training modules.

The brochure for the CLIKC learning facility, available on the WCO website, is included at **Annex J**.

WCO Capacity Building Programs

The WCO manages a number of capacity building programs aimed at the development of customs managers. These programs aim to improve capacity in CRM areas, as well as in other important administrative requirements, such as strategic planning and improved integrity.

Some of the programs are completely sponsored, and others require the member administration to seek alternative donor sponsorship in the event they are unable to fund programs themselves.

The five major programs are as follows:

1. Fellowship Programme
2. Scholarship Programme
3. Career Development Programme
4. PICARD Programme (Partnerships in Customs Academic Research and Development)
5. Integrity Programme

Detailed information about these programs, available on the WCO website, is included at **Annex K**.

Recommendation 10

It is recommended that the FBR further investigate and identify opportunities to nominate select staff for participation in the WCO capacity building programs.

WCO Tripartite Capacity Building Agreements

The WCO can oversee an agreement between two member nations (usually regional) where identified customs staff is placed in the customs administration of the partner country. These placements are usually for periods of one to six months, and aim to facilitate a working knowledge of the specialist technical areas of Customs, such as CRM or PCA.

These arrangements can also be reciprocated, with technical specialists from the other country undertaking a placement in Pakistan, for example, and passing on skills and knowledge in an OJT environment by working alongside Pakistan Customs Officers. These types of arrangements can be planned to assist with achieving specific strategic business objectives.

Recommendation 11

It is recommended that the FBR give careful consideration to a Tripartite Capacity Building Agreement with a regionally close country identified as having a more advanced compliance risk management program.

Centre for Customs and Excise Studies (CCES)

The CCES based in Canberra, Australia is a dedicated training provider to Customs Administrations, and to individuals seeking internationally recognized qualifications. Through the Charles Sturt University, CCES delivers a Bachelor of Border Management, and Post Graduate Master's Degrees in International Customs Law and Administration, and International Revenue Administration.

CCES is internationally recognized, and their graduate programs and non-award training courses are endorsed by the WCO. The current Short Course curriculum covers a wide range of management and technical areas of customs, and could assist Pakistan Customs to address training needs.

CCES training courses can be conducted in Australia, the host country, or within an online environment. A CCES brochure, and its Short Training Course Guide, are available at **Annex L and Annex M**.

Recommendation 12

It is recommended that the FBR consider contracting the CCES to provide higher level technical training to its staff in Pakistan.

Recommendation 13

It is recommended that the FBR consider selecting suitably qualified candidates to undertake Post Graduate Master's Degree programs (e.g., International Customs Law and Administration, and International Revenue Administration).

Training Plan for Delivery by the Trade Project

The Trade Project is in a position to provide a number of training options for Pakistan Customs Officers, including high-quality training in CRM and Customs Commercial Technical topics, between the time of this report and the end of the project in August 2014. These options include training delivered by Trade Project Specialists to staff in Pakistan, contracting the CCES to deliver training in Australia as part of the planned Study Tour, and delivery of training (as required) in Pakistan.

The following is a summary list of the training events that the Trade Project intends to deliver in the timeframe of the project:

Training Course/Event	No. of Courses	No. to be Trained
Compliance Risk Management ICT/EDI Study Tour to Australia (5 days site visits and 5 days tuition)	1	15
HS Tariff, WTO Valuation and Rules of Origin (10 Days)	2	50-60
Train the Trainer Development Program Phase 3 - Introducing Compliance Management and PCA to FBR Trainers (5 Days)	1	11
Strategic Compliance Management (5 days)	3	30
Post Clearance Audit (5 Days)	1	12
Risk Management Profiling and Targeting (5 Days)	5	50
Customs Agents Licensing and Regulation (3 Days)	3	30

The Trade Project's Train the Trainer development program is intended to enable Strategic Compliance Management, Post Clearance Audit and Risk Management Profiling and Targeting courses to be delivered jointly by Trade Project specialists and FBR Trainers. This joint delivery is part of the Phase 4 mentoring and development initiative.

A detailed training plan that includes additional information such as target audience, location and course content has been prepared and can be viewed at **Annex N**.

Conclusion

This report initially intended to address the training needs of Pakistan Customs with specific reference to CRM; however, information gathered throughout the TNA process revealed general training needs that also require attention.

The Customs DG T&R is not currently performing its role effectively to support Customs in the area of training and development. The DG T&R is in need of support to enable it to perform its functions in line with best practices, and to the benefit of the organization.

DG T&R requires resources and capacity-building in order to be more proactive in identifying training needs, designing training, delivery of training, and conducting training evaluations. Until such time as this support is provided, donor activities will be necessary to ensure that training opportunities for staff are ongoing.

The UNODC computer-based training is important for providing basic, entry-level transfer of knowledge to increase the awareness of staff on many topics, including risk management. Use of the system should be encouraged by the FBR, and this will demand active support by operational management to nominate staff to attend, and allow them time to complete as many of the computer-based training modules as possible.

The Trade Project's current activities of training design, Train the Trainer development, and mentoring, will result in up to eleven (11) staff being recognised as competent Trainers for the topics of Compliance Risk Management and Post Clearance Audit. In addition, these training resources will be able to apply the newly developed skills and knowledge to other topics. Therefore, the Train the Trainer program will result in an increased capacity to design and deliver training within the FBR/Customs.

The recommendations included in the body of this report are intended not only as short-term guidance to the FBR, but also to encourage the FBR to consider longer-term strategic opportunities and resources.

Timely acceptance and implementation of the recommendations contained herein will facilitate FBR's proficiency in Customs training and development, in support of the longer-term vision to become a regional leader in these areas.



Stuart Millen
Compliance Risk Management Specialist
Trade Project
26 March 2014

Annex A: Risk Management Training Needs Analysis Questionnaire-Appraisers

1	Name						
2	Gender	Male		Female			
3	Age	Under 20	20-29	30-39	40-49	50-59	60 and over

4	How long have you worked in Customs?					
	Less than 1 year	1-2 years	3-5 years	6-10 years	11-15 years	More than 15 years

5	What is your highest level of educational attainment?		
Primary School Level	Junior High School	Senior High School	
Under-Graduate Degree	Post-Graduate Degree	Professional Diploma	
Certificate or Other Qualifications	State Type		

6	List all Customs training courses you have completed (Internal and External)			
	Name of Course	Length of Course	Year Completed	Trainer (Customs or Consultant)
a)				
b)				
c)				
d)				
e)				
f)				
g)				
h)				
i)				

7	What position do you currently hold?	
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8	How long have you held your current position?	
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9	Briefly describe the main duties and responsibilities of your current position:
10	To the best of your knowledge please explain the following three terms:
	<ul style="list-style-type: none"> a. Risk Management b. Risk Assessment c. Risk Profiling
11	Does your current position require you to apply any of the above techniques? If so, How?
12	What are the risks to Pakistan that Customs has to control?
13	Are the risks associated with exports different to imports? Please Explain:
14	What are the risks associated with other Customs procedures such as Temporary Importation, Drawback, Warehousing, etc.?
15	Using your experience do you believe or know which entities/individuals represent a greater risk to security and/or revenue loss?
16	What commodities in your opinion represent the highest risk for revenue loss in your work area?
17	Are there any entities that you believe have a good enough compliance level to allow them to have their consignments go Green Lane on the majority of occasions and use Post Clearance Audit (PCA) as the control measure to identify potential revenue loss?
18	When you conduct an appraisalment or examination, could you estimate in a percentage (%) term the success rate of those interventions?
19	If you had a choice, do you think you could use your local knowledge and experience to select fewer consignments for appraisalment or examination and increase the percentage (%) of success?
20	Do you believe that it is possible to decrease the number of physical examinations conducted yet still maintain appropriate levels of security and revenue collection?

21	If you had less appraisements or examinations to conduct on a daily basis and therefore more time to conduct them would this in your opinion allow you to conduct more thorough interventions to achieve better results?
22	Do your appraisal/examination reports detail the discrepancy or just the actual count and details of the consignment?
23	Are you required to identify an offence against the Customs Law when you complete your appraisal/examination report?
24	Why is it important to complete detailed appraisal/ examination reports that identify the discrepancies and also non-discrepancies?
25	How Many UNODC Training Modules have you completed that are related to Risk Management, Risk Assessment, Risk Profiling, Selection or Interdictions?
26	Did this training meet all of your needs as a Customs Officer dealing with many different risks? What in your opinion was covered well and what was missing?
27	What additional topics would you like to see included in the training you completed?
28	Do you think the full complement of UNODC Training modules will meet all of your needs if given the opportunity to complete all of the trainings?

Annex B: Risk Management Training Needs Analysis Questionnaire- Collectors

1	Name											
2	Gender	Male		Female								
3	Age	Under 20		20-29		30-39		40-49		50-59		60 and over

4	How long have you worked in Customs?										
	Less than 1 year		1-2 years		3-5 years		6-10 years		11-15 years		More than 15 years

5	What is your highest level of educational attainment?			
Primary School Level		Junior High School		Senior High School
Under-Graduate Degree		Post-Graduate Degree		Professional Diploma
Certificate or Other Qualifications		State Type		

6	List all Customs training courses you have completed (Internal and External)			
	<i>Name of Course</i>	<i>Length of Course</i>	<i>Year Completed</i>	<i>Trainer (Customs or Consultant)</i>
a)				
b)				
c)				
d)				
e)				
f)				
g)				
h)				
i)				

7	What position do you currently hold?	
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8	How long have you held your current position?	
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9	Briefly describe the main duties and responsibilities of your current position:
10	Do you have a Documented Risk Management Plan for your Collectorate or Work Area?
11	Please Specify all Chapter Headings and sub Headings for the entire Plan:
12	How often do you review and amend your Risk Management Plan?
13	What are the 5 Highest Priority Documented Risks for your Collectorate?
14	What are the documented Risk Mitigation Measures for these Priority Risks?
15	Do you have an Internal Management Control Program or administrative internal check system?
16	What areas of the Customs Business do the internal controls/checks include? Please list them:
17	Who is delegated to perform the required internal checks?
18	To the best of your knowledge, please explain the following three terms:
<ul style="list-style-type: none"> a. Risk Management b. Risk Assessment c. Risk Profiling 	
19	What are the risks associated with other Customs procedures such as Temporary Importation, Drawback, Warehousing, etc?
20	Using your experience do you believe or know which entities/individuals represent a greater risk to security and/or revenue loss?

21	What commodities in your opinion represent the highest risk for revenue loss in your work area?
22	Do you believe that it is possible to decrease the number of physical examinations conducted yet still maintain appropriate levels of security and revenue collection?
23	Are there any entities that you believe have a good enough compliance level to allow them to have their consignments go Green Lane on the majority of occasions and use Post Clearance Audit (PCA) as the control measure to identify potential revenue loss?
24	How Many UNODC Training Modules have you completed that are related to Risk Management, Risk Assessment, Risk Profiling, Selection or Interdictions?
25	Did this training meet all of your needs as a Customs Officer dealing with many different risks? What in your opinion was covered well and what was missing?
26	What additional topics would you like to see included in the training you completed? Management, Risk Assessment, Risk Profiling, Selection or Interdictions?
27	Do you think the full complement of UNODC Training modules will meet all of your needs if given the opportunity to complete all of the trainings?

Annex C: Compliance Risk Management Survey and SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats)

By Hand
Senior Customs Officers

I recently joined the Trade Project in Islamabad, Pakistan as the Customs Compliance Risk Management Advisor and I previously met many of you on my first visit to Karachi in May as I commenced my first visitations as part of the information gathering exercise to complete a Risk Management Gap Analysis.

On that previous visit I was privileged to be guided through a number of operational areas of Customs in Karachi and was suitably impressed with the systems and processes designed to make the Customs Clearance Process streamlined and to minimize interaction between customs officers and the trading public.

I also believe that the development of WeBOC to where it is today is a tribute to all of those involved and despite the sometimes “bumpy” road, there is obviously vision over the horizon with the ultimate result being an extremely capable, user friendly, paperless national single window with international applications.

My role is to identify, as best as I can, what is actually in place with regards to Risk Management and the broader Compliance Management Framework and review this with the intention of building on what we have and improving it for the benefit of Customs.

To help me with this task I need to explore more intently the strategic approach to managing risks in Customs and the administrative infrastructure that is in place which represent the foundations for the application of risk management and risk based selectivity that I observed in practice during my workplace visits.

It is for this reason that I seek your assistance, the most senior Customs Officers, to take up some of your precious time and complete the following Compliance Risk Management survey and Strengths, Weaknesses, Opportunities, and Threat (SWOT) analysis.

Many Thanks

Stuey Millen

Q.1. Please Provide a List of the external client agencies and external stakeholders that you and your staff are required to communicate with on a regular basis and the nature of that communication. (i.e., telephone calls, ad-hoc meetings, scheduled Quarterly meetings etc.)

Q.2. Please provide a list of the internal clients/stakeholders to your area of responsibility. What form of communication is used to discuss and resolve issues? ie phone calls, ad hoc meetings, scheduled quarterly meetings etc.

Q.3. On the basis that Risk Management is an important tool to ensure that Customs Business Objectives are met, please explain the strategic planning documents you use as the basis of achieving specific objectives of the FBR/Customs Annual Business Plan.

Q.4. If one definition of Risk Management is “The logical and systematic application of management policies, procedures and practices to the tasks of identifying, analyzing, assessing, treating and monitoring risk”, what in your opinion are the internal policies and procedures that need to be in place and functioning properly to ensure that customs business objectives are met?

Q.5. Do you or the next level of sub-ordinate staff have a documented Risk Management Plan that has a risk register detailing the priority order of risks in your area and the operational control measures to be undertaken to mitigate those risks?

Yes / No

If the Answer is Yes please answer 5a-d

5a. Briefly explain the process undertaken to prepare the risk register and the monitoring program in place that ensures the operational control measures are undertaken.

5b. How often is the risk management plan reviewed and amended? Is this a task you undertake or is it conducted by subordinate staff. Which staff specifically?

5c. What are the agreed terminology used for measures of Likelihood, measures of Consequence and Risk Levels that Customs uses?

5d. Does the Risk Management Plan have a narrative that defines the risk levels and courses of action to be applied? If so please provide these

If the Answer to Q5 is NO please answer 5e-h

5e. Which areas of the organization maintain a risk management plan and to what extent do you have any involvement with its content?

5f. Using your own knowledge and experience of Risk Management gained over time, do you consider the need for a Risk Management Plan as a priority for your area of responsibility or should this responsibility be delegated to sub-ordinates and controlled by the Risk Management Unit?

5g. How would you feel about a Collector under your immediate supervision being coached or possibly disciplined for non-compliance to a Risk Management Plan by a member of the Risk Management Unit?

5h. Do you think that the implementation of a risk management plan into your work area that is structured and applied in an accountable manner would increase the chances of achieving your work areas business objectives?

Q.6. Have you participated in any international forums (Regional/WCO) or attended similar events where presentations on Risk Management/Compliance Management or the SAFE Framework of Standards took place?

Q.7. Have you completed the UNODC Computer Based Training for Risk Management?

Yes / No

If yes, what are your thoughts on the content and its application in the Customs Environment?

Q.8. Do you manage a budget that allows for expenditure on operational resources to treat known risks or respond tactically to situations that could be embarrassing to Customs, the FBR and the Government of Pakistan? Is this budget sufficient?

Q.9. A Compliance Management Framework consists of four “key” elements that all contribute to creating an environment where compliance with the law is preferred by Customs and its Clients and often results in “Voluntary Compliance”.

These four elements are 1. Legislative Basis, 2. Client Services, 3. Compliance Assessment (Risk Managed Activities) and 4. Enforcement and Recognition.

What do you consider will be the major benefits to Customs through improving the Compliance Management Framework within Customs?

Q.10. What do you consider will be the major benefits to the trading community through improving Compliance through the use of Risk Management in Customs?

Q.11. What in your opinion are the major obstacles to Customs to increasing the number of Green Lane declarations and decreasing the number of Red Lane declarations in order to improve trade facilitation?

Q.12. On my previous visit I was informed that there were approximately 12,000 profiles for Imports and 12,000 profiles for exports within the system. What in your opinion should be the best way to monitor the performance of these profiles? Who should have responsibility and authority to remove or alter profiles within the system?

Q.13. Do you believe that if legally permissible facilitation rights were afforded to entities identified as having a high level of compliance would bring about a change in the mindset of those identified as being less compliant. Would they ultimately try to improve their own compliance levels?

Q.14. If Customs was to arrange /allow for certain entities to have facilitation rights such as pre-arrival clearance, periodic payments or deferred payments, what kind of information should they make available to Customs for the purposes of post clearance audit?

Q.15. Is the law currently strong enough to provide adequate protection to the revenue from smuggling, evasion and mis-description? What areas would you like to see improved?

Q.16. Do you believe that a more robust penalty regime and prosecution regime would “assist” non-compliant traders making attempts to improve their compliance levels?

Q.17. What Strategy would you adopt in order to bring about a change in client behavior to improve the quality of invoices to genuinely reflect the Transaction Value

Q.18. In what areas of Client Services or visibility and transparency do you feel Customs could improve in order to make it easier for clients who want to comply to actually comply?

Q.19. Do you believe that staff integrity or succumbing to external pressure from traders is affecting the performance of Customs Revenue Collection? If so what are some workable solutions?

Q.20. Have you ever been required to participate or contribute to a SWOT Analysis for a specific area or project within Customs? If so what was your role, what was the context and do you have the report?

SWOT ANALYSIS

The context of this particular SWOT is to obtain a strategic overview of how you view your specific area of responsibility and considerations for the Risk Management Directorate when finalizing their strategic approach to improving the risk management environment.

The Implementation of a structured Risk Management System as a project in itself needs to be considered as having potentially negative effects as well as positive impact.

In completing the SWOT you will need to take into account a number of perspectives such as:

Resources – Human Resources (staff numbers, work performance, integrity, salary), Training and Staff Development, Operational Budget, Screening and Detection Technology, Physical Infrastructure, Outsourced Activities

ICT Solutions – IT Applications, Automated Systems, Intelligence Databases, Valuation databases, Communications Systems (HF/VHF/Satellite)

Legislation/Policy/Procedures – Customs Law, Criminal Code, Allied Legislation, National Security, International Conventions or Bi Lateral Agreements

Political Environment – Stability, Focus on Revenue or Security

Assistance – WCO, WTO, Donor Community,

External Stakeholders – Inter Agency Co-operation, Memorandums of Understanding, Trans National Crime Units, Joint Activities, Customs Cooperation Council, Customs Agents, Chamber of Commerce, Trading Community.

Internal Strengths

Q.1. What are the Internal Strengths of Customs to support the introduction of Risk Management

Internal Weaknesses

Q.2. What are the internal weaknesses within Customs which will impact introducing Risk Management or our ability to deal with external threats? What is happening within the department that could impact on Risk Management

External Opportunities

Q.3. Are there any current or emerging external influences be it funding or development that could allow or require customs to influence the environment in order to allow risk management to be implemented

External Threats

Q.4. The Implementation of Risk Management into the Customs environment can potentially create opportunities for others who may attempt to profit from what they view as less “controls”. Please elaborate on the Who, What, Where, When and Why.

Annex D: UNODC Computer-Based Training Modules

SNO	Module Name with Description	Duration
1	100 Basic Computer Instruction	0:45:00
	This module should be undertaken by users who have never used a computer before. It teaches new users the basics of using a mouse, how to navigate in the training programme and how to interact with the training.	
2	121 Drug Identification	5:00:00
	This is a reference interactive encyclopedia. It describes in detail the most common illegal drugs including their description, effects, how they are used and abused.	
3	201 Interdiction Techniques for Land Controls	1:40:00
	This module introduces the different interdiction techniques that can be used at land controls to identify and intercept drug smugglers. It describes various interdiction techniques and why there is a need to use them.	
4	202 Risk Assessment for Land Controls	2:00:00
	This module describes the process of performing a risk assessment at border crossings and inland checkpoints. The module raises the level of awareness and encourages the student to consider areas in the controls where there is a weakness or vulnerability to drug smuggling. The module also encourages the student to consider solutions to minimise or solve the problems.	
5	203 Risk Profiling for Land Controls	1:30:00
	This module covers risk profiling, what it is and how to create a risk profile for use at land controls. A risk profile looks at common drug smuggling characteristics and how by identifying these characteristics, an officer can get an idea of what drug traffickers might look like or what methods they might use.	
6	204 Selection Methods for Land Controls	0:45:00
	This module is an introduction to the Selection process. It describes how by using preliminary observation, questioning, behavioural indicators and other methods an officer can select persons that are most likely to be involved in drug smuggling so that they can be given more attention.	
7	205 Preliminary Observation for Land Controls	1:00:00
	The goal of preliminary observation is to quickly observe a person or vehicle in order to identify those persons that are most likely to be involved in drug smuggling.	
8	206 Document Review for Land Controls	0:45:00
	This module covers the review of documents that are used at typical land controls including identification cards, passports and vehicle identification. The module also describes the various risk indicators that can be found when reviewing documents.	
9	207 Behavioural Indicators for Land Controls	1:40:00
	In this module, students will learn about behavioural indicators and what signs to look for in order to identify persons who are acting suspiciously and likely to be involved in drug smuggling. This module is linked closely to the module on initial questioning techniques. Please note that this module is the same module as "Behavioural Indicators" found in the general courses category.	
10	207 Behavioural Indicators at Seaports	1:40:00
	In this module, students learn about behavioural indicators and what signs to look for in order to identify persons who are acting suspiciously and likely to be involved in drug smuggling. This module is linked closely to the module on initial questioning techniques.	
11	207 Behavioural Indicators at Airports	1:40:00
	In this module, students learn about behavioural indicators and what signs to look for in order to identify persons who are acting suspiciously and likely to be involved in drug smuggling. This module is linked closely to the module on initial questioning techniques.	
12	208 Questioning for Land Controls	1:40:00
	This module covers the basics of how to question a person, the types of questions to ask and how to listen effectively to a person's answers. Questioning is a very simple and often quick method of identifying drug smugglers. Please note that this module is the same module as "Questioning" found in the general courses category.	
13	209 Cargo Risk Indicators for Land Controls	1:30:00
	This module covers how to review cargo and its documentation in order to determine which shipments are most likely to be used in drug smuggling. Students will learn how to	

	evaluate if a shipment makes economic sense and other information that will help officers select those shipments that are most likely to be used for drug trafficking.	
14	217 The Review of Passports for Land Controls	1:40:00
	In this module we consider how passports can be examined to reveal likely drug traffickers. Please note that this module is the same module as "The Review of Passports" found in the general courses category.	
15	218 Body Carry for Land Controls	1:30:00
	In this module we will cover the smuggling of illegal drugs through body carry. By the end of this course, the student will have a clear understanding of what body carry is and why it presents a problem to drug law enforcement and how to recognise body-carry drug smugglers. Please note that this module is the same module as "Body Carry at Airports" found in the general courses category.	
16	220 Conclusion to Interdiction for Land Controls	2:00:00
	In this concluding module, the student will review everything they have learned in the training programme. They will learn how all this information is used to identify which persons, cargo or vehicles should be given the most attention in order to identify drug smugglers.	
17	301 Interdiction Techniques at Airports	1:30:00
	This module introduces the different interdiction techniques that can be used at an airports to identify and intercept drug smugglers. It describes various interdiction techniques and why there is a need to use them.	
18	302 Risk Assessment at Airports	2:00:00
	This module describes the process of performing a risk assessment at airports. The module raises the level of awareness and encourages the student to consider areas in the controls where there is a weakness or vulnerability to drug smuggling. The module also encourages the student to consider solutions to minimise or solve the problems.	
19	303 Risk Profiling at Airports	1:30:00
	This module covers risk profiling, what it is and how to create a risk profile for use at airports. A risk profile looks at common drug smuggling characteristics and how by identifying these characteristics, an officer can get an idea of what drug traffickers might look like or what methods they might use.	
20	304 Selection Methods at Airports	0:45:00
	This module is an introduction to the Selection process. It describes how by using preliminary observation, questioning, behavioural indicators and other methods an officer can select persons that are most likely to be involved in drug smuggling so that they can be given more attention.	
21	305 Preliminary Observation at Airports	1:00:00
	The objective of this module will be to teach the basic principles of preliminary observation so that you can more effectively identify high-risk persons coming through your airport.	
22	306 The Review of Airline Tickets	1:55:00
	In this module we consider a typical airline ticket and explain the purpose of each block on the ticket, as well as how to interpret the information contained therein and to consider the various risk indicators.	
23	307 The Review of Passports at Airports	1:40:00
	In this module we consider how passports can be examined to reveal likely drug traffickers. Please note that this module is the same module as "The Review of Passports" found in the general courses category.	
24	309 Questioning Persons at Airports	1:40:00
	This module covers the basics of how to question a person, the types of questions to ask and how to listen effectively to a persons answers. Questioning is a very simple and often quick method of identifying drug smugglers.	
25	310 Air Cargo Risk Indicators	1:30:00
	In this module, you'll learn how to inspect air cargo in order to identify shipments of cargo that may be carrying illegal drugs.	
26	311 Air Baggage Risk Indicators	1:30:00
	In this module we will cover the preliminary observation and inspection of passenger baggage. The main objective of this module will be to teach you how to first identify and then search baggage that is likely to contain drugs. Please note that this module is the same module as "Passenger Baggage" found in the general courses category.	

27	312 Body Carry at Airports	1:30:00
	In this module we will cover the smuggling of illegal drugs through body carry. By the end of this course, the student will have a clear understanding of what body carry is and why it presents a problem to drug law enforcement and how to recognise body-carry drug smugglers. Please note that this module is the same module as “Body Carry at Airports” found in the general courses category.	
28	313 Conclusion to Interdiction at Airports	2:00:00
	This module reviews all the teaching points that has been covered in the Interdiction techniques at airports training programme. This should be the last module taken in this training programme!	
29	401 Interdiction Techniques at Seaports	2:40:00
	This module introduces the different interdiction techniques that can be used at seaports to identify and intercept drug smugglers. It describes various interdiction techniques and why there is a need to use them.	
30	402 Risk Assessment at Seaports	1:40:00
	This module describes the process of performing a risk assessment at seaports. The module raises the level of awareness and encourages the student to consider areas in the controls where there is a weakness or vulnerability to drug smuggling. The module also encourages the student to consider solutions to minimise or solve the problems.	
31	403 Risk Profiling at Seaports	1:30:00
	This module covers risk profiling, what it is and how to create a risk profile for use at seaports A risk profile looks at common drug smuggling characteristics and how by identifying these characteristics, an officer can get an idea of what drug traffickers might look like or what methods they might use.	
32	404 Selection Methods at Seaports	0:45:00
	This module is an introduction to the Selection process. It will introduce how by using preliminary assessment of cargo, cargo document review and other methods an officer can select persons or cargo that are most likely to be involved in drug smuggling so that they can be given more attention.	
33	405 Preliminary Assessment of Cargo	1:00:00
	In this module, we will cover the preliminary assessment of cargo in order to identify shipments of cargo that may be carrying illegal drugs.	
34	406 Cargo Documents	1:00:00
	In this module we will cover the review of cargo documentation and how you can use cargo document review as a means to quickly identify which shipments should be given further attention.	
35	409 Questioning Persons at Seaports	1:40:00
	This module covers the basics of how to question a person, the types of questions to ask and how to listen effectively to a persons answers. Questioning is a very simple and often quick method of identifying drug smugglers.	
36	410 The Review of Passports at Seaports	1:40:00
	In this module we consider how passports can be examined to reveal likely drug traffickers. Please note that this module is the same module as “The Review of Passports” found in the general courses category.	
37	411 Body Carry at Seaports	1:30:00
	In this module we will cover the smuggling of illegal drugs through body carry. By the end of this course, the student will have a clear understanding of what body carry is and why it presents a problem to drug law enforcement and how to recognise body-carry drug smugglers. Please note that this module is the same module as “Body Carry at Airports” found in the general courses category.	
38	420 Conclusion to Interdiction at Seaports	2:00:00
	In this module we will let's review all the information you've learned and see how they all work together to bring you an efficient, systematic way to stop drug trafficking.	
39	501 Performing a Car Search	2:00:00
	This module will cover the basic concepts and techniques of how to systematically search a car. It will cover the different areas of a car and that the most important goal when searching a car is not to look for drugs but to look for spaces where drugs might be concealed.	

40	502 Performing a Container Search	2:00:00
	This module will cover the basic concepts and techniques of how to systematically search a container. It will cover the different areas of a containers and where spaces are or can be created and how to search these areas in a systematic way.	
41	503 Performing a Search of Persons	2:00:00
	This training programme will teach officers how to search a person. It will cover some of the most common types of searches and the safety precautions and other considerations that must be taken before a search is carried out.	
42	504 Performing an Aircraft Search	2:00:00
	This module will cover the basic concepts and techniques of how to systematically search an aircraft. It will cover the different areas of an aircraft and that the most important goal when searching an aircraft is not to look for drugs but to look for spaces where drugs might be concealed.	
43	550 Understand Human Trafficking	1:30:00
	This is the first module of understanding human trafficking. In this module the objective is to introduce you to human trafficking and the problems that law enforcement faces in dealing with this serious crime.	
44	551 Human Trafficking Process	2:00:00
	This is the second module of understanding human trafficking. The objective of this module is to raise your awareness to enable you to better detect, investigate and prosecute offenders by learning about the process of human trafficking, how it works, and the different actions involved.	
45	552 Identifying and Dealing with Victims	1:30:00
	This is the third module of understanding human trafficking. The objective of this module is to raise your awareness to enable you to better identify and deal with victims of human trafficking.	
46	601 Interdiction of Precursors	2:00:00
	This module is intended to assist law enforcement personnel in detecting clandestine drug laboratories and trafficking in precursors, materials and equipment used by these laboratories.	
47	602 Clandestine Laboratories	0:45:00
	This module is intended to assist law enforcement personnel in detecting clandestine drug laboratories and trafficking in precursors, materials and equipment used by these laboratories.	
48	701 Understanding Controlled Deliveries	2:00:00
	In this module you will learn what controlled deliveries are and how you can use them to maximise your law enforcement efforts. This module will cover the risks and benefits of using Controlled deliveries and under what circumstance controlled deliveries should be used.	
49	702 Planning and executing a controlled delivery	2:30:00
	In this module we will take the principles learned in the first module and apply them to the many different circumstances under which a controlled delivery can be initiated. You will know the basic steps that must be taken when planning a controlled delivery. You will learn about the different types of controlled deliveries and their specific circumstances. Finally you will know how to execute each of these types of controlled deliveries.	
50	851 Understanding Money Laundering	0:45:00
	This module will introduce you to money laundering. You will learn what money laundering is and why criminals need to launder money. This module will cover some common money laundering methods and some actions that can be taken to fight money laundering.	
51	852 Laundering Methods	1:00:00
	In this module we will cover the methods that criminals use to launder money. By the time you have finished this module you will be able to identify some common methods of money laundering. You will understand what methods are used in the three stages of money laundering.	
52	853 Traditional Financial Institutions	1:00:00
	In this module we will cover financial transactions and what steps can be taken to combat money laundering. By the time you have finished this module you will understand the importance of uniform International banking laws and regulations. You will learn what steps financial institutions can take in order to prevent money laundering. You will learn how to become familiar with the different types of financial records and the information that	

	they contain. Finally you will know how to recognise signs of suspicious transactions.	
53	854 Informal Financial Institutions	0:30:00
	In this module we will look at informal financial institutions. By the time you have finished this module you will understand what informal financial institutions are. You will know how they are used by money launderers to launder their money. You will understand what the alternative remittance system is and how it works.	
54	855 Money Laundering Havens	0:35:00
	In this module we will cover financial havens and how they are used by money launderers. By the time you have finished this module you will understand what financial havens are. You will be familiar with the different services that they offer. You will know how these services are used by money launderers to layer and integrate their illegal proceeds.	
55	856 Financial Intelligence Unit	0:45:00
	In this module we will look at the Financial Intelligence Unit or "FIU". By the time you have completed this module you will understand why there is a need for a Financial Intelligence Unit and the roles and responsibility of a Financial Intelligence Unit. You will also know what factors are important for the success of a Financial Intelligence Unit.	
56	857 Financial Investigations	0:45:00
	In this module we will look at how financial investigations are conducted. By the time you have finished this module you will know the different phases of a financial investigation. You will understand the process and the information that is needed in order to initiate an investigation and you will understand why planning is so important.	
57	858 Financial Records	1:00:00
	In this module we will cover where and how to obtain financial records for use in a money laundering investigation. By the time you have finished this module you will be familiar with the different institutions that keep records relevant to a financial investigation and the type of records that can be obtained at each institution. You will know what factors should be considered when contacting these institutions.	
58	859 Informants	0:35:00
	In this module you will learn how to locate, manage and develop informants for use in a money laundering investigation. By the time you have finished this module you will understand what informants are and their importance in an investigation. You will know where to locate informants for use in a money laundering investigation and the factors that must be considered when developing and handling informants. Finally you will learn how to question and get information from informants.	
59	860 Covert Operations	0:30:00
	In this module we will cover surveillance and undercover operations and their usefulness in money laundering investigations. By the time you have finished this module you will know what surveillance is and how it can be used in financial investigations. You will learn what undercover operations are and their usefulness in financial investigations.	
60	861 Net Worth Analysis	1:00:00
	In this module you will learn how to perform a net worth analysis in order to determine what assets were acquired through unknown or illegal sources. By the time you have finished this module you will know what a net worth analysis is and its purpose. You will learn how a net worth is calculated and what factors must be considered when calculating a net worth.	
61	862 Search Operations	0:45:00
	In this module we will cover factors that should be considered when performing a search to obtain evidence in a money laundering investigation. By the time you have completed this module you will know what factors must be considered when performing a search for financial records. You will learn why assets should also be seized at the same time when searching for financial records and the seizing and processing of computer based evidence.	
62	863 Financial Interviewing	1:00:00
	In this module you will learn how to interview and interrogate persons. By the time you have finished this module you will know how to prepare for interviews and interrogations. You will learn what factors must be considered when interviewing or interrogating persons, including what type of questions to ask and under what circumstances they should be used. You will learn a number of approaches that can be used to more effectively get information.	
63	921 Introduction to Risk Management	1:40:00

	This module will cover and explain the concept of managing risk.	
64	922 Risk Management at Land Controls	1:00:00
	In this module we will give you information which can be used to identify and assess existing or potential risks to your land controls and suggest options for treating or correcting certain risks.	
65	923 Risk Management at Airports	1:00:00
	In this module we will give you information which can be used to identify and assess existing or potential risks to your airport controls and suggest options for treating or correcting certain risks.	
66	924 Risk Management at Seaports	1:00:00
	In this module we will give you information which can be used to identify and assess existing or potential risks to your seaport controls and suggest options for treating or correcting certain risks.	
67	925 Conclusion to Risk Management	1:00:00
	In this final module will look at treating or taking corrective action to prevent or minimize the consequences of risks.	
68	951 Introduction to Intelligence	0:45:00
	This first module of Introduction to Intelligence will introduce you to intelligence and how it relates to law enforcement.	
69	952 Application of Intelligence	0:45:00
	This second module of Introduction to Intelligence will introduce you to the application of Intelligence and its important role in law enforcement.	
70	953 The Intelligence Cycle	2:00:00
	In this third and final module of Introduction to Intelligence you will learn about the Intelligence Cycle. You will learn the different phases and steps that are part of the Intelligence Cycle. You will have an overall understanding of how the Intelligence Cycle works in law enforcement.	
71	955 Introduction to Basic Intelligence Analysis	1:00:00
	In this module we will introduce you to Basic Intelligence Analysis and why it is a critical part of intelligence.	
72	956 The Association Matrix	1:00:00
	In this module you will learn how to create an Association Matrix and how it can be used to identify links between entities.	
73	957 Association Link Chart	1:00:00
	In this module you will learn how to create an Association Link Chart and will learn how an Association Link Chart can help you identify links between persons, places and commodities.	
74	958 Event Flow Chart	1:00:00
	In this module you will learn how to create an Event Flow Chart and how you can use it to reconstruct the sequence of events that have taken place and predict future activity.	
75	959 Commodity Flow Chart	1:00:00
	In this module you will learn how to create a Commodities Flow Chart and how it can be used to identify the flow of commodities in the crime that you are investigating.	
76	960 Developing a Conclusion	1:00:00
	In this module you will learn how to take all the information that has been analyzed and you will use it to create premises, inferences and conclusions.	

Annex E: Statistics of FBR DG T&R Training delivery 2012-13

2012-13 Training Statistics Provided by the Directorate General of Training and Research

Training Course	Numbers
Communication Skills	42
Conflict Management	37
Effective People Management	52
Intellectual Property Rights	20
Leadership Skills	31
Secretarial Skills in Office Automation: Internet E-Mailing	109
Secretarial Skills in Office Automation: Ms Power Point 2007	37
Secretarial Skills in Office Automation: MS- Word 2007	120
Secretarial Skills in Office Automation: MS-Excel 2007	106
Skills required for good Managers	27
Stress Management	73

Course performance report for UNODC CBT at DG T&R Customs Karachi				
S.#	Moduel #	Course	Students	Completed
1	400	Interdiction Techniques at Seaports	91	39
2	950	Understanding Intelligence	109	59
3	200	Interdiction Techniques for Land Controls	73	18
4	800	Anti-Money Laundering	66	30
5	121	Drug Identification	265	230
6	99	Risk Management	85	53
7	100	Search Techniques	67	46
8	101	Search Techniques (Staff)	68	13
9	124	Use of UNODC Drug Test Kit	90	27
10	501	Performing a Car Search	46	23
11	671	Investigating Drug Organized Crime	26	6
12	503	Performing a Search of Persons	43	12
13	922	Risk Management at Land Controls	32	32
14	923	Risk Management at Airports	31	31
15	924	Risk Management at Seaports	31	30
16	504	Performing an Aircraft Search	42	10
17	502	Performing a Container Search	44	24
18	700	Controlled Deliveries	33	9
19	1000	All Courses	2	0
20	550	Anti-Human Trafficking	1	1
21	300	Interdiction Techniques at Airports	2	0
22	600	Detecting Precursors & Clandestine Drug Laboratories	2	0
		Total	1249	693

Annex F: Average Age and Average Service Tenure of Customs Employees (FBR Statistics)

Average Age of Custom Employees						
Mode of Appointment	BS-21	BS-20	BS-19	BS-18	BS-17	BS-16 & below
Direct Appointment	57 Years 6 Months 23 Days	55 Years 2 Months 29 Days	45 Years 11 Months	40 Years 1 Month 4 Days	32 Years 7 Months 20 Days	49 Years 3 Months
Promotees	-	-	-	55 Years 11 Months 16 Days	55 Years 1 Month 12 Days	

Average Service Tenure of Custom Employees						
Mode of Appointment	BS-21	BS-20	BS-19	BS-18	BS-17	BS-16 & below
Direct Appointment	31 Years 10 Months 12 Days	28 Years 7 Months 1 Day	19 Years 3 Months 30 Days	13 Years 1 Month 12 Days	4 Years 11 Months 9 Days	26 Years 3 Months 4 Days
Promotees	-	-	-	34 Years 1 Month 11 Days	30 Years 5 Months 29 Days	

Annex G: Summary of TNA Questionnaires

Compliance & Risk Management Training Need Analysis: Summary of Responses to TNA Questionnaire

Total Respondents 55	
Designation	
BPS 17 & Above	40%
BPS 16 & Below	60%
Gender Ratio	
Male Population	89%
Female Population	11%

Education			
Designation	High School	Under Graduate	Post Graduate
Total Population	9%	31%	58%
BPS 17 & Above	5%	18%	77%
BPS 16 & Below	12%	39%	45%

Designation	Representation in Sample	Average Age (Years)	Average Experience in Pakistan Customs (Years)	Years in Current Position
BPS 17 & Above	40%	39	10	2
Deputy Director	2%	34.5	10.5	1.0
Additional Collector	5%	44.5	14.5	1.8
Deputy Collector	11%	42.0	11.2	2.2
Assistant Collector	11%	34.5	3.3	1.4
BPS 16 & Below	60%	54	15	6
Principal Appraiser	4%	54.5	15.0	1.0
Superintendent	4%	60.0	15.0	5.5
Assessment Officer	7%	47.0	15.0	8.8
Inspector	44%	49.9	14.5	8.2
Deputy Superintendent	2%	60.0	15.0	7.5

Bps 16 & Below

Title	Roles & Responsibilities
Principle Appraiser	Goods Assessment, Research, Data Analysis, Identification of risk prone commodities
Appraiser	Goods Classification, Valuation & Assessment, Post Clearance Audit, Litigation Management
Assessment Officer	Goods assessment, Goods classification, Checking the admissibility of SROs
Inspector	Goods examination & Classification, Prevention of smuggling, Recovery call management, Recovery dues from defaulters, Monitoring Tax/Duty payments, Valuation Assessment, Checking refunds/rebate claims, Data reporting
Superintendent	Prevention of Smuggling, Contravention operation prosecution, supervision of seizures, Intelligence Work
Deputy Superintendent	Prevention of Smuggling

UNODC TRAINING Total Respondents: 33		
	Responses	Percentage of Respondents
Attended UNODC Trainings	5	15%
Not Attended UNODC Trainings	28	85%
Number of Modules completed on RM, RP, RA, Selection:		
One Module Completed	4	12%
Three Modules Completed	1	3%
No Modules Completed	28	85%
Topics Covered Related to Risk Management		
Illicit Drugs	1	3%
No Response	1	3%
Goods' Performance	1	3%
Consignment checks	1	3%
No Response	1	3%
Did the UNODC Training meet all your needs as a Customs Officer?		
Yes it did	1	3%
No it didn't	4	12%
What Additional Topics would you like to see included?		
Customs Tariff, Appraisements	1	3%
Need more topics	1	3%
Do you Think the full component of UNODC training will meet your needs?		
Yes	9	27%
No	10	30%

Customs Training Total Respondents: 33		
	Responses	Percentage of Respondents
Attended Customs Trainings	28	85%
Not Attended Customs Trainings	5	15%
Name of Training Course		
Basic Computer Training	26	79%
Anti-Smuggling	7	21%
Anti-Narcotics	5	15%
PCA	1	3%
WeBOC	4	12%
Import/Export Examination	3	9%
Bomb Disposal	1	3%
WTO	1	3%
Intellectual Property Rights	1	3%
Customs Law	1	3%
Civil Defence	1	3%
Sales Tax	1	3%
Training Institutions		
Punjab University	1	3%
DG TR	16	48%

To the best of your knowledge please explain the following three terms:

i. Risk Management

- 9% said it is an attempt to avoid duties and taxes
- 3% said it is describing goods
- 3% said it is detection of countering and pilferage
- 3% said it is countering risk factors e.g. misdeclarations, drugs
- 3% said it is the increased control through scrutiny and audits of consignments/imports
- 3% said it is a risky style of management
- 3% said it is managing goods and assessments

ii. Risk Assessment

- 3% said it is assessment of likelihood of risk
- 3% said it is checking refund/rebate claims
- 3% said it is strict examination of goods
- 3% said it is detection of unexpected circumstances
- 3% said it tallying documented values with examined values
- 3% said it is defining selectivity criteria for increased control
- 3% said it is risk caused by ineffective examination and misdeclaration

iii. Risk Profiling

- 12% said it is identifying risks
- 6% said it is maintaining records
- 3% said it is employing qualified staff
- 6% said it is checking of consigner/consignee database, destination and item description

Does your current position require you to apply any of the above techniques? If so, how?

- 48% said their current position requires them to use RM, RA and RP for;
 - The detection of illegal items
 - Identifying risk prone areas and auditing
 - Recording and updating valuation rulings
 - Securing revenue
- 36% said their current position does NOT require them to use RM, RA and RP
- 16% did not respond to this question

What are the risks to Pakistan that Customs has to control?

Threats	Responses
Under invoicing	12%
Lack of implementing the trademark ordinance	3%
Smuggling/drugs/narcotics	12%
Fraud	3%
Lack of efficient, qualified staff	6%
Infiltration	3%
Misdeclaration	12%
Lack of original invoicing at examination	6%
Tax/duty evasion	3%
Checking of importers' origin Checking of Importers' profiles Checking of Export destinations	3%

Are the risks associated with exports different to imports? Please explain:

- 87% said that the risks are different; 3% said there is no difference

Reason for Difference	Responses
Nature of goods	36%
Application of Law (Trademark Ordinance)	6%
Misdeclaration	24%
Under invoicing	24%
Revenue Collection Priorities Differ	9%
Smuggling	6%

What are the risks associated with other Customs procedures such as Temporary Importation, Drawback, and Warehousing, etc.?

Risks	Responses
Delays in revenue collection	6%
Lack of Complete Documentation	6%
Misuse of Concessions	6%
Undue duty drawbacks	3%
Lack of standard procedures	9%
Lack of efficient staff	3%
Invoicing/Misdeclaration	9%
Tampered or Fake documentation	9%
Nature of goods i.e. (Narcotics only a risk to exports, banned items only for import)	3%
Illegal importation	3%

Using your experience do you believe or know which entities/individuals represent a greater risk to security and/or revenue loss?

- 76% believe or know they can use their experience
- 6% believe or know they cannot use their experience

What commodities in your opinion represent the highest risk for revenue loss in your work area?

Commodity	Responses
Agriculture Commodities	3%
Auto Parts	18%
Chemicals	6%
Machinery	6%
Luxury Goods	6%
Sports Goods	3%

Are there any entities that you believe have a good enough compliance level to allow them to have their consignments go Green Lane on the majority of occasions and use Post Clearance Audit (PCA) as the control measure to identify potential revenue loss?

- 42% said yes, there are such entities
- 12% said No, there are no such entities
- 15% said Industrial Consignment and reputed brands are good enough

When you conduct an appraisalment or examination, could you estimate in a percentage (%) term the success rate of those interventions?

Success Rate	Responses
100%	9%
10%	3%
50%	9%
90%	6%
20%	6%
0%	3%
No Response	55%

If you had a choice, do you think you could use your local knowledge and experience to select fewer consignments for appraisalment or examination and increase the percentage (%) of success?

- 39% said Yes, they can use their local knowledge and experience to select fewer consignments for appraisalment or examination
- 12% said No, they cannot use their local knowledge and experience to select fewer consignments for appraisalment or examination
- 9% said they can use their local knowledge and experience to select fewer consignments carrying machinery
- 6% said they can use their local knowledge and experience to select fewer consignments carrying Automobiles or Auto parts
- 3% said they can use their local knowledge and experience to select fewer consignments carrying Cell phones, Chinese products, Cosmetics, Chemicals, electronics and fabric

Do you believe that it is possible to decrease the number of physical examinations conducted yet still maintain appropriate levels of security and revenue collection?

- 39% said Yes, it is possible to decrease the number
- 48% said No, it is not possible
- 12% didn't respond

If you had less appraisements or examinations to conduct on a daily basis and therefore more time to conduct them would this in your opinion allow you to conduct more thorough interventions to achieve better results?

- 48% said Yes, it would allow to achieve better results
- 18% said No, it wouldn't allow to achieve better results
- 36% didn't respond

Do your appraisal/examination reports detail the discrepancy or just the actual count and details of the consignment?

- 61% said reports detail the discrepancy and the actual count and details of the consignment
- 21% said reports detail just the actual count and details of the consignment

Are you required to identify an offence against the Customs Law when you complete your appraisal/examination report?

- 64% said Yes, they are required to identify an offence against the Customs Law
- 9% said No, they are not required to identify an offence against the Customs Law

Why is it important to complete detailed appraisal/ examination reports that identify the discrepancies and also non-discrepancies?

- 24% said it is useful for Assessment
- 18% said it is useful for revenue collection
- 9% said it is useful for Valuation
- 3% said it is useful for determining HS codes
- 9% said it is useful for further action

BPS 17 & Above

Title	Roles & Responsibilities
Additional Collector	Management of Staff in Collectorate, Supervise Assessments & Examinations, Facilitate Import process, Supervision of Intelligence, Supervision of Clearances under Chapters 1-38
Deputy Collector	Collection of Custom duties, Goods Appraisalment, Anti-Smuggling Operations, Supervise Assessments & Examinations, Management of Customs procedures for passengers, trade and railway station, Manage works related to Law & Audit, HR Management, Issue WeBOC User IDs to Importers/Exporters
Deputy Director DG TR	Conduct Trainings, Plan Training Workshops
Deputy Director (WeBOC)	Develop Modules of WeBOC System, Resolution of technical/software issues reported by Clearance Collectorates
Assistant Collector	Supervise Assessments, Goods Examination, Headquarters – Correspondence with Board, Extension of benefits to Diplomat/NGOs/Charitable Organizations, Anti-Smuggling Operations, Supervise staff in Manifest Clearance department & unaccompanied baggage on airfreight

UNODC Training Total Respondents: 22		
	Responses	Percentage
Attended UNODC Trainings	11	50%
Not Attended UNODC Trainings	11	50%
Number of Modules completed on RM, RP, RA, Selection:		
One Module Completed	4	18%
Two Modules Completed	4	18%
Three Modules Completed	2	9%
Four Modules Completed	1	5%
No Modules Completed	11	50%
Topics Covered Related to Risk Management		
Risk Management	2	9%
Risk Assessment	1	5%
Risk Profiling	1	5%
Selection or Interdictions	1	5%
Drug Control	2	9%
Anti-Money Laundering	1	5%
Did the UNODC Training meet all your needs as a Customs Officer?		
Covered Basic Needs	5	23%
Yes it did	3	14%
No it didn't	1	5%
No Response	13	59%
What Additional Topics would you like to see included?		
Information Generation Mechanism	1	5%
No Additional Topics Required	1	5%
Risk Management Techniques	2	9%
Localization of Risk Management	1	5%
Need more topics	1	5%
Restrictions on SMEs	1	5%
Administrative Controls	1	5%

Do you think the full component of UNODC training will meet your needs?		
Large Extend	2	9%
Yes	6	27%
Certain Extend	2	9%

Customs Training Total Respondents: 22		
	Responses	Percentage of Respondents
Attended Customs Trainings	19	86%
Not Attended Customs Trainings	3	14%
Name of Training Course		
Basic Management Skills	1	5%
Commodity Identification	1	5%
Cross Border Financial Investigation	1	5%
Drug Interdictions	1	5%
IAEA/Detection Techniques	1	5%
Implications of WTO	1	5%
Inter-Agency Coordination & Risk Analysis	1	5%
Jordanian Container Tracking	1	5%
MBA Tax Management	2	9%
Money Laundering / Cash Bulk	1	5%
Pakistan Customs Laws	1	5%
Risk Management	1	5%
Specialized Training Program	4	18%
WTO	1	5%
Training Institutions		
China Customs & ADB	1	5%
DG TR	11	50%
Homeland Security Department of USA	1	5%
Jordan (Consultant)	1	5%
Malaysia (Consultant)	1	5%
US Customs	2	9%
NACEN, India	1	5%

Do you have a Documented Risk Management Plan for your Collectorate or Work Area?

- 86% said No, they do not have a Document RM plan
- 14% said Yes, they have a Documented RM plan
- 36% consider WeBOC as a possible RM plan

Please specify all Chapter Headings and sub Headings for the entire Plan

- 85% gave a no response or said it's Not Applicable
- 5% said its available in WeBOC
- 5% specified Chapter 1 to 99
- 5% said Pakistan Customs Tariff

How often do you review and amend your Risk Management Plan?

- 9% said regularly by WeBOC
- 5% said quarterly by Risk Management Unit
- 86% gave a no response or said it's Not Applicable

What are the 5 Highest Priority Documented Risks for your Collectorate?

Documented Risks	Responses
Misdeclaration of value	55%
Misuse of Tax Exemptions	27%
Under invoicing/Over Invoicing	23%
Misclassification	23%
Smuggling	14%
Examinations	14%

What are the documented Risk Mitigation Measures for these Priority Risks?

Mitigation Measures	Responses
Assessment Alerts	14%
Examination	9%
Tag Risk Prone HS Codes to Red Channel	5%
Valuation Rulings	9%
Tariff Clarification Committee Rulings	5%
Historical practice/FBR Clarifications	5%
Subversion	5%
Post Release Verification	5%
Available in WeBOC	5%
Interceptions for verification	5%
Seizure cases	5%
Prosecution	5%

Do you have an Internal Management Control Program or administrative internal check system?

- 77% said Yes, they have such systems; i.e. DG PCA, DG IA, WeBOC, Assessment Alerts and One Customs (Only for Cargo)
- 9% said No, they do not have such systems

What areas of the Customs Business do the internal controls/checks include? Please list them.

Area of Customs Business	Responses
Tax Collections	27%
DG PCA	18%
WeBOC	9%
Intelligence	9%
HS Codes	9%
Rules & Regulations	9%

Who is delegated to perform the required internal checks?

- 59% said Deputy Collectors are delegated
- 41% said Assistant Collectors delegated
- 23% said Principal Appraisers are delegated
- 18% said Collectors are delegated
- 14% said Assessment Officers are delegated
- 14% said Additional Collectors are delegated
- 5% said Examiners are delegated

To the best of your knowledge, Please Explain the following three terms

i. Risk Management

- 55% explained it as Identifying Risks
- 27% explained it as Analyzing Risks
- 18% explained it as Mitigating Risks
- 9% explained it as Grading Risks
- 5% explained it as Monitoring Risks

ii. Risk Assessment

- 41% explained it as Grading Risks
- 18% explained it as Analyzing Risks
- 14% explained it as mitigating Risks
- 9% explained it as Identifying Risks
- 5% explained it as Monitoring Risks

iii. Risk Profiling

- 50% explained it as Grading Risks
- 23% explained it as Mitigating Risks
- 5% explained it as Grading Importers

What are the risks associated with other Customs procedures such as Temporary Importation, Drawback, Warehousing etc?

Risks	Responses
Providing Invalid Security	9%
Misdeclarations of Value or Quantity	50%
Misuse of TI schemes by selling duty free good in local markets	5%
Claiming inadmissible duty drawback	45%
Unauthorized removal of goods to Evade Duty/taxes	18%
Re-exportation	9%
Inefficient checking of goods	18%

Using your experience do you believe or know which entities/individuals represent a greater risk to security and/or revenue loss?

- 64% said Commercial Importers present the greater risk
- 9% said Non-commercial importers present the greater risk
- 9% said Dummy Importers/Exporters present the greater risk
- 9% said Clearing agents present the greater risk
- 9% said exporters present the greater risk
- 5% said inefficient customs staffs present the greater risk

What commodities in your opinion represent the highest risk for revenue loss in your work area?

Commodities	High Risk Items
Chemicals	36%
Fabric	27%
Machinery	23%
Iron/Steel	14%
Electronics	18%
Auto Parts	23%
Chinese Products	5%
Commercial Goods	18%
High Tariff items	5%

Do you believe that it is possible to decrease the number of physical examinations conducted yet still maintain appropriate levels of security and revenue collection?

- 77% said Yes: it is possible to decrease the number if you have a good PCA; Knowledge and Information exchange; Risk Profiling; Strengthening Risk Parameters; educating clients
- 23% said No: it is not possible to decrease the number keeping in view ground reality in Pakistan

Are there any entities that you believe have a good enough compliance level to allow them to have their consignments go Green Lane on the majority of occasions and use Post Clearance Audit (PCA) as the control measure to identify potential revenue loss?

- 95% said Yes; there are such entities such as: reputed & compliant manufacturers; single commodity traders
- 5% said No; there are no such entities as there is a faulty concept/ no fool proof system

Annex H: Compliance Risk Management Survey and SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats)

Q.1. Please Provide a List of the external client agencies and external stakeholders that you and your staff are required to communicate with on a regular basis and the nature of that communication. (i.e., telephone calls, ad-hoc meetings, scheduled Quarterly meetings etc.)

External Client Agencies and External Stakeholders	Votes	Percentage
Customs Clearing Agents & Associations	14	67%
Importers	9	43%
LEAs (Law Enforcement Agency)	8	38%
Directorate general of customs audit (Collectorate Level)	8	38%
Port trust	8	38%
Quarantine Department	8	38%
Railway/NLC	8	38%
Chambers of Commerce	8	38%
Anti-Narcotics Force	7	33%
Banks	7	33%
Exporters	4	19%
Other Ministries and agencies	4	19%
MOC (FBR Level)	2	10%
WCO (FBR Level)	1	5%
WTO (FBR Level)	1	5%
Applicants of availing concessionary SRO	1	5%
Owners of bonded warehouse	1	5%
Raw Material Components/sub components	1	5%
UNODC (FBR Level)	1	5%
FBR (HQ) Collectorate level	1	5%
DTRE Applicants	1	5%
Owners of bonded carriers	1	5%
Embassies	1	5%
Ministry of foreign affairs	1	5%
Drug Authorities	1	5%
Laboratories	1	5%
Shipping Agents	1	5%
Terminal operators	1	5%
Courts	1	5%
Pakistan quality standards and control authority	1	5%
External Auditors	1	5%
Police/FIA	1	5%
Wildlife department	1	5%
Airlines	1	5%

Nature of the Communication

Mode of Communication	Votes	Percentage
Telephonic Calls	9	43%
Letter	9	43%
Meetings	8	38%
Emails	5	24%
Personal Hearing	1	5%

Q.2. Please provide a list of the internal clients/stakeholders to your area of responsibility. What form of communication is used to discuss and resolve issues? i.e. phone calls, ad hoc meetings, scheduled quarterly meetings etc.

Internal Clients/Stakeholders	Votes	Percentage
Inter Collectorate	12	57%
Training Directorate	5	24%
Customs Clearing Agents	3	14%
Internal Auditors/ Directorate general of internal audit	3	14%
Customs Intelligence	3	14%
Formal/Scheduled Meetings	3	14%
Traders, Exporters/Importers	2	10%
Customs officers/Officials/Staff	2	10%
PRAL	2	10%
Appraisers	2	10%
Examiners	2	10%
Directorate General Intelligence and Investigation	2	10%
Chamber of Commerce	1	5%
Directors of Dryport trusts & bonded carriers	1	5%
Terminal Operators	1	5%
Shipping Agent	1	5%
Directorate General Post Clearance Audit	1	5%
WeBOC Project Team	1	5%
Income Tax/ Sales Tax Authorities	1	5%

Mode of Communication	Votes	Percentage
Telephone	15	71%
Emails	10	48%
Face to face meetings	7	33%
Ad-hoc meetings	4	19%
Letters	1	5%
Support Links	1	5%

Q.3. On the basis that Risk Management is an important tool to ensure that Customs Business Objectives are met, please explain the strategic planning documents you use as the basis of achieving specific objectives of the FBR/Customs Annual Business Plan.

FBR/ Customs Annual Business Plan	Votes	Percentage
Departmental Targets	4	19%
Not Answered	2	10%
WeBOC Modules/Risk management parameters incorporated in WeBOC and intelligence information.	2	10%
Custom general orders (CGO)/HS codes, customs act 1969, customs general orders, FTA's if any.	2	10%
Independent internal research/identification of gaps	2	10%
Parameters identified by RMC	2	10%
Customs directives issued frequently by FBR (HQs), Member Customs on various policy issues	1	5%
Intelligence alerts issued periodically by the DG I&I	1	5%
Custom Acts	1	5%
SROs	1	5%
Annual targets assigned by FBR on monthly and fortnightly basis by the operational heads of the department	1	5%
Most of the routine work is done within the law and written procedures. The mid-level management does not have a business plan and we don't know anything about it. Most of the planning and even objectives are set on adhoc basis	1	5%
Collectors shape the business plan which need to be met by the officers and subordinate staff	1	5%
Audit Reports	1	5%
Customs tariff's import policy order, instructions by FBR.	1	5%
Past clearance data, exemption SRO's, valuation rulings, field surveys, list of HS codes, data from risky imports, list of customs contraventions.	1	5%
Parameters of RMS are determined by risk management unit so being a junior officer, knowledge is limited. However heading a major exports section i know, RMS works on risky destinations/ new exports profile, risky PICT's, risky origins, workings risky discrepancy of weight etc. I want to participate in the development of strong RMS.	1	5%
Currently, no integrated planning documents are being used for this purpose. Risk management planning is carried out for different functional areas independently. With the introduction of the WeBOC system, the cargo clearance system has its own inbuilt risk management system.	1	5%
Known risk be listed, evolving risks be preempted. Support mechanism for coordination and timely dissemination of information. Building a repertoire of previous precedents, monitoring mechanisms for preventions.	1	5%

Q.4. If one definition of Risk Management is “The logical and systematic application of management policies, procedures and practices to the tasks of identifying, analyzing, assessing, treating and monitoring risk”, what in your opinion are the internal policies and procedures that need to be in place and functioning properly to ensure that customs business objectives are met?

Internal Policies and Procedures	Votes	Percentage
Not answered	6	29%
Counter check and balance/accountability	2	10%
Online Accessibility	1	5%
Infrastructure Enhancement	1	5%

Review, revise and update RMS	1	5%
An independent Risk Management department to identify, analyze, assess, treat and monitor risk in coordination	1	5%
Responsibility of all concerned	1	5%
Regular reshuffling of staff according to desired tasks/objectives	1	5%
Incentives	1	5%
Counseling	1	5%
selection on merit	1	5%
Model to be Followed Input: Political and strategic environment Processes: Systems, Merit Orientation, Accountability Output: Revenue Collection, Tax to GDP Ratio, Trade Facilitation, Growth	1	5%
Identification & Modification of RM parameters	1	5%
Establishing/Identifying prevailing trends	1	5%
Gathering feedback /conducting surveys in the trading community	1	5%
Training and Specialization of customs staff	1	5%
Maintaining records of fraud detection	1	5%
Implementations of customs laws and procedures in letter and spirit, faithful monitoring of systematic clearances at various levels. Risk Management parameters incorporated in WeBOC and intelligence information.	1	5%
Access to operating officers should be strictly controlled. Contact b/w clearing agent and assessor needs to be in black box situation. Access to cell phone, strictly prohibited to assessing officers during office timings. Movement of clearing agents should be limited to in a designated area both at port and custom house. Strict monitoring of cleared GD's through PCA.	1	5%
RMS in WeBoc is a recently developed. Working on an average level	1	5%
Mind set of custom offices is not pro-business.	1	5%
The concept of risk management is relatively new to the FBR, and not widely understood especially at the operational level. Currently the customs operations are not designed around this concept and at most customs stations the basic work relating to risk identification & analysis has not been done. The parliament has authorized the creation of directorate general of risk management last year. This is expected to be made operational in the near future.	1	5%
Competency of staff in classification, up gradation of laboratory equipment for testing samples. Data integrity.	1	5%
Known risks be listed, evolving risks be preempted, monitoring mechanism for prevention, building a repertoire of previous precedents.	1	5%

Q.5. Do you or the next level of sub-ordinate staff have a documented Risk Management Plan that has a risk register detailing the priority order of risks in your area and the operational control measures to be undertaken to mitigate those risks?

Risk Management Plan	Percentage	Votes
Yes	33%	7
No	57%	12
Not answered	10%	2



5a. Briefly explain the process undertaken to prepare the risk register and the monitoring program in place that ensures the operational control measures are undertaken.

Process Undertaken to Prepare Risk Register	Votes	Percentage
Miscellaneous (Internal checks, alerts, guidelines)	3	14%
A risk register is maintained where all export consignments are categorized keeping in view track record/ profile of the exporters, nature of goods, destination of the consignments	1	5%
The RMS is run through 3 channels Red, Green and Yellow Red: 100% examination Green: No examination Yellow: Discussed by staff	1	5%
Client Profiling	1	5%
Risk Profiling	1	5%
WeBOC filters	1	5%
Staff refresher Courses	1	5%
The system is inbuilt in the WEBOC system, in the form of previous imports, no of imported consignments, corrective measures, gap between self-assessment/customs assessment of taxes.	1	5%
1) Risky destinations 2) Commercial exporters 3) Risky pcts on which RD can be evaded, new exports, goods in which concealment may occur, risky origin, profile of exporter or agent.	1	5%
The system is inbuilt in the WeBOC system. Mostly it is in the form of a profile of the tracker with his previous history listing: previous imports no of imported consignments previous deviations corrective measures, gap between self-assessment/ customs assessment of taxes.	1	5%

5b. How often is the risk management plan reviewed and amended? Is this a task you undertake or is it conducted by subordinate staff. Which staff specifically?

Risk Management Plan review and amendment Which staff is responsible?	Votes	Percentage
Sometimes the goods once examined are re-examined after packing for checking narcotics/drugs	1	5%
Sometimes the consignments are 100% examined	1	5%
Sometimes sniffing dog is left on consignment for checking and psychological impact for one locker	1	5%
The risk management unit has periodic meeting where trader profiles are discussed and hence its decided where to place the traders performance wise	1	5%
No uniform risk management policy. At the airport multinational pharmacy Corporation are let of by the system with the assessment of the examination while not so at the airports. Risk manager is not in sync with trade facilitation. We need more technology to supplement whatever risk management plan we have.	1	5%
Timeframe for review and amendment: Weekly Quarterly 5 Year	1	5%
Task undertaken by : Supervising officers	3	14%
Task undertaken by : Appraisers/ Principal Appraisers	2	10%
Task undertaken by subordinate staff (Assessing officers, examiners, inspectors)	1	5%
RM plan not reviewed, officers work on their own on this	1	5%
RMS of WeBOC is reviewed by RMU, needs to be beefed up, recommendations sent to.	1	5%
Haven't seen many reviews. Officers on their own on work RMP in a haphazard manner and pass on instructions to the subordinates' staff nut once the officer is removed from the post all his instructions are gone with him.	1	5%

5c. What are the agreed terminology used for measures of Likelihood, measures of Consequence and Risk Levels that Customs uses?

Terminology for Measuring Risk Levels	Votes	Percentage
Not answered	11	52%
likelihood - Chances/possibilities	1	5%
Consequence - Impacts usually revenue/law	1	5%
Risk level - high, medium and low	1	5%
We are using gold and silver category for clients We are using red, yellow and green channels within the automated RMS	1	5%
Trader profile, goods being imported, mis-declarations in the past, sensitive origins of import consignments.	1	5%
Different channels - red, green, yellow	1	5%
trader profile, goods being imported, mis-declaration in the past, sensitive origins of import consignments	1	5%

5d. Does the Risk Management Plan have a narrative that defines the risk levels and courses of action to be applied? If so please provide these.

Risk Management Plan Narrative	Votes	Percentage
Not answered	7	33%
Yes, these are in the form of informal written/verbal guidelines and actions applicable	3	14%
It is not necessary that the RMP should be in narrative form	1	5%
The RMP defines the risk level according to the profile of traders. Multinational companies are mostly found in green channels. Likewise, relatively new traders or those against whom a new contravention is made, fall in green channel.	1	5%
No	1	5%
Based on word of mouth, passes on from seniors to juniors.	1	5%
RMP do have narratives that define risk levels but these are known to RMU, sitting at the port we just know about RMS is working and segregating consignments in three channels as red, yellow, green.	1	5%
Based on word of mouth and passes on from seniors to juniors. Concern-plugging the leaks in the revenue and everyone applies his own methods and minds.	1	5%

5e. Which areas of the organization maintain a risk management plan and to what extent do you have any involvement with its content?

Organization Maintaining RM plan, Custom Staff Involvement	Votes	Percentage
Not answered	7	33%
PRAL & WeBOC	2	10%
The senior management. The RMU comprises of collectors	2	10%
Airport Authorities	1	5%
Customs stations handling import/exports	1	5%
The directorate general of Risk management in FBR (HQ) Islamabad has been recently established but it is not fully operational	1	5%
Administrative branch and relevant branches according to their vulnerability and potential risks	1	5%
Operation head	1	5%
We are asked to only identify risky area; our RMS is developed on PCT heading, risky clients, country of origin, type of commodity etc. The rest is done by (the shadows)	1	5%
The DG of Intelligence provides RMS alerts	1	5%
Assessment	1	5%
Examination	1	5%
Post Release Verification	1	5%
Being in charge of a section one has to identify and implement RMP on one's own. Areas of risks are identified by Collectors/ADCs/ACs. Which are previously to be tackled by AC of a particular section.	1	5%
Zero involvement of customs staff	1	5%
Very less involvement of customs staff	1	5%
Collector. RMU tries to maintain a secret system of computer based risk management. Most important aspect and should be maintained that the top most level.	1	5%
Not a systematic process. On the discretion of the Collectors etc.	1	5%
RMU defines amends, updates, and takes decisions.	1	5%

A risk management plan is currently being created for the airport traffic (passenger terminal) at Allama Iqbal international airport Lahore. There are plans to subsequently create similar documents for other areas of the collectorates aswell.	1	5%
The RMU tries to maintain a secret system of computer based risk management but no one knows anything about that.	1	5%

5f. Using your own knowledge and experience of Risk Management gained over time, do you consider the need for a Risk Management Plan as a priority for your area of responsibility or should this responsibility be delegated to sub-ordinates and controlled by the Risk Management Unit?

RMP Delegation of Responsibility	Votes	Percentage
Yes, RMU delegating the responsibility to subordinates	4	19%
Not answered	2	10%
A combination of inputs from RMU and customs officers	2	10%
RMU should lead the RMP, however the field officers should provide regular inputs and feedback	1	5%
The RMU should develop RMS modules for various customs functions	1	5%
RMP should be developed by each stakeholder	1	5%
No, there must be both. There should be a risk management unit as well as active participation by the field.	1	5%
A balance approach needs to be adopted. Being in charge of a selection RMP should be with the officer in charge. However, the subordinated must follow the plan and RMU to be there incase anything slips by inadvertence or otherwise.	1	5%
Priority.	1	5%
Priority. Should be responsibility area of senior officers grade 19-20. Feedback should be taken from field officers. Apply Risk management techniques.	1	5%
As there are chances of leakages so it should not be delegated to my subordinates. RMU is a good forum, but it is inactive and needs to be proactive. Feedback is not communicated efficiently and response most of the time is lukewarm. RMS and RMU WeBOC can be made efficient by little more effort and zeal.	1	5%
There is a need for Risk management plan; the responsibility should be delegated to sub ordinates.	1	5%
I would like to be directly being involved in the development & implementation of Risk Management plan.	1	5%
Risk management needs to be controlled by the supervisor due to integrity issues at the subordinate levels.	1	5%
Risk management needs to be controlled by the supervisor due to integrity issues at the subordinate levels.	1	5%
Most important aspect and should be maintained the top most level deriving on experience of all people.	1	5%

5g. How would you feel about a Collector under your immediate supervision being coached or possibly disciplined for non-compliance to a Risk Management Plan by a member of the Risk Management Unit?

Risk Management Plan Delegation	Votes	Percentage
Not answered	4	19%
It depends on the seniority level of the member of RM/Unit	1	5%
If the member of the Risk Management Unit is junior level to the Chief Collector then it may not be a pleasant experience	1	5%
Will react positively	1	5%

Administrative advise on risk management can be given to a collector turning well set directive, written and conveyed through senior hierarchy	1	5%
No comments	1	5%
This would happen on very rare occasion	1	5%
The RMU must play a helping role instead of being a harassing unit. RMU must take into confidence the incase of a section before such disciplinary. It is irritating.	1	5%
This person needs to be supervised closely, definitely a threat. Parameters of RMS be followed in letter and spirit and there is no harm in advising the collect	1	5%
Security threat should be supervised closely, check if it was due to ignorance or personal benefit.	1	5%
Noncompliance should not be tolerated.	1	5%
I would caution him to be compliant or face the consequences if it happens again.	1	5%
Being the collector of customs preventive Lahore i would appreciate the interventions by the risk management unit to improve the operational effectiveness of my organization.	1	5%
No harm.	1	5%
Should be given training, be made aware of consequences, corrective measures to be taken, on repetition be dismissed.	1	5%

5h. Do you think that the implementation of a risk management plan into your work area that is structured and applied in an accountable manner would increase the chances of achieving your work areas business objectives?

Implementation of RMP	Votes	Percentage
Yes	16	76%
Reduce workload	1	5%
Bring efficiency in allocation of resources	1	5%
Trade facilitation	1	5%
Not answered	1	5%
A structural plan must be there so that even officer sets transferred; the new officer must know the areas of risk.	1	5%

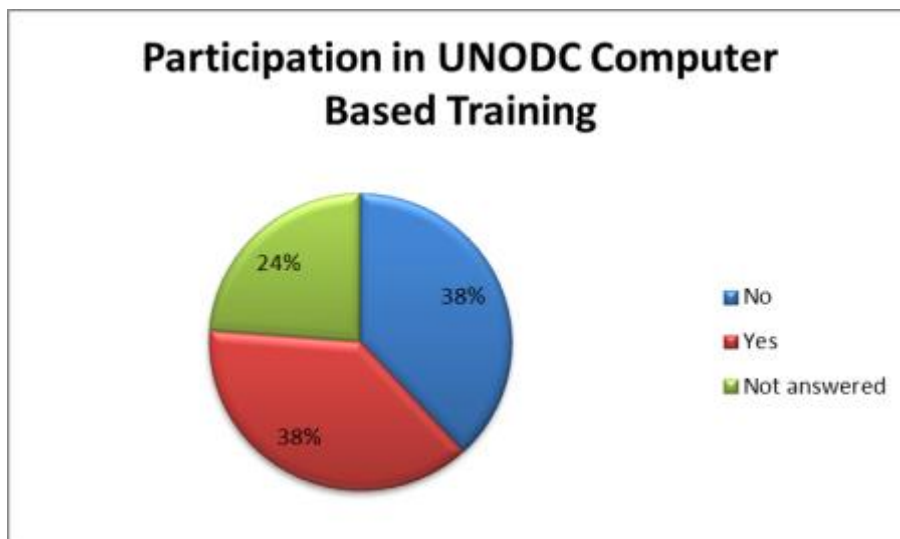
Q.6. Have you participated in any international forums (Regional/WCO) or attended similar events where presentations on Risk Management/Compliance Management or the SAFE Framework of Standards took place?

Participation in International Forums	Percentage	Votes
No	76%	16
Not answered	10%	2
Yes	14%	3



Q.7. Have you completed the UNODC Computer Based Training for Risk Management?
 Yes / No

Participation in UNODC Computer Based Training	Percentage	Votes
No	38%	8
Yes	38%	8
Not answered	24%	5



If yes, what are your thoughts on the content and its application in the Customs Environment?

General Feedback on Training	Votes	Percentage
The trainings are helpful. They introduce us to virtual situations where we identify issues and risks etc.	1	5%
One has to learn by self. UNODC program does identify areas of risk however those areas are not looked at as they should be	1	5%
The reading material is not accessible to everyone and is limited to only those who attend the meeting	1	5%
Contents on customs environment were irrelevant to Pakistan	1	5%
Extremely Informative: Its application has led to the a detection of 7 drug cases	1	5%

at the international mail office		
There must be human interaction.	1	5%
These are relevant to customs environment but due to lack of resources/ manpower we cannot implement these ideally.	1	5%
Can serve as a good starting point for increasing the use of Risk management techniques in the customs environment in Pakistan.	1	5%
Good training but mostly mechanical	1	5%

Q.8. Do you manage a budget that allows for expenditure on operational resources to treat known risks or respond tactically to situations that could be embarrassing to Customs, the FBR and the Government of Pakistan? Is this budget sufficient?

Management of Budget	Votes	Percentage
Not managed directly	13	62%
Not answered	6	29%
Insufficient budget	2	10%
Yes, Budget is sufficient	2	10%
Collectors responsibility	1	5%
the budget allocated to me does not allow such expenditure	1	5%

Q.9. A Compliance Management Framework consists of four “key” elements that all contribute to creating an environment where compliance with the law is preferred by Customs and its Clients and often results in “Voluntary Compliance”.

These four elements are: 1) Legislative Basis, 2) Client Services, 3) Compliance Assessment (Risk Managed Activities), and 4) Enforcement and Recognition

What do you consider will be the major benefits to Customs through improving the Compliance Management Framework within Customs?

Benefits of Compliance Framework	Votes	Percentage
Not answered	6	29%
Facilitation to honest traders/Increased facilitation of legitimate trade/decrease fraudulent activities	4	19%
Time & Resource Saving	3	14%
Increased Revenue	3	14%
Speedy Clearance	2	10%
Seizures	1	5%
Increase efficiency	1	5%
Increased Monitoring	1	5%
Increased Compliance	1	5%
Cut the cost to importers with regards to port changes	1	5%
Decreased discretion of field officers	1	5%
Legislative - law stretched in the favor of tax payer. We are never in touch with real clients but it is the custom broker who misleads both the clients and custom officers. Compliance assessment- Need improving compliance assessment.	1	5%
To expedite clearance, to reduce cost and to pay more attention to attention risk areas.	1	5%

It will decrease face to face contact & thus assist in the integrity management issues.2 it would allow customs to be focused on areas of maximum risk, thus improving the effectiveness of controls and the quality of the desired outcomes. 3. it would enable customs to be more efficient & responsive in providing client services.	1	5%
Improvement of legislative basis and enforcement.	1	5%
Increased revenue, control on movement of contraband goods, efficient services, less hassle to innocent clients, controlled dwell time, check less intercept more	1	5%

Q.10. What do you consider will be the major benefits to the trading community through improving Compliance through the use of Risk Management in Customs?

Benefits to Trading Community	Votes	Percentage
The traders with good profiles will be able to carry out trade without delays in procedures and with minimum contact with customs officers/Less hassle for compliant traders/A comprehensive compliance management framework would create awareness amongst the trading community about their responsibilities & obligations. Improved voluntary compliance would safeguard the traders from litigation, penalties etc.	8	38%
Not answered	6	29%
Speedy Clearance procedures/smooth flow of goods	5	24%
Reduce cost of doing business	4	19%
Dwell time would be reduced. Costs would be lessened too with respect to post changes.	3	14%
Increase productivity	2	10%
Facilitation to genuine clients	2	10%
Time Saving	1	5%
Good Reputation	1	5%
Feel of Goodwill (Avoids Embarrassment)	1	5%
Encouragement to pay taxes	1	5%
Attractiveness for increased cross border trade	1	5%
Less Corruption	1	5%

Q.11. What in your opinion are the major obstacles to Customs to increasing the number of Green Lane declarations and decreasing the number of Red Lane declarations in order to improve trade facilitation?

Major Obstacles to Customs	Votes	Percentage
Not answered	8	38%
Lack of technical & relevant infrastructure support	3	14%
Fear of undetected revenue leakage and misuse of green channels	3	14%
Misdeclarations (Under invoicing but that's very rare)/misdeclarations, concealment, under invoicing	2	10%
Corruption/Habits of cheating in our people, enforcement mentality of officers inherited from the colonial powers, cost of crime is less than its pro	2	10%
Lack of proper risk management plans mental attitude and corruption/Relatively recent adoption of Risk management framework by Pakistan. 2 non availability of a comprehensive compliance management framework, 2 lack of awareness amongst trading community & customers.	2	10%

Geographical Variation	1	5%
Lack of genuine traders	1	5%
Issues relating to customs staff incentives	1	5%
There is no sure guarantee that once a trader is in green lane he will not revert to activities/evasions that can place him in the red lane	1	5%
Smuggling	1	5%
Narcotics Trade	1	5%
Risk of negative profiling	1	5%
Insufficient structured traders' profiles. Inbuilt RMS criteria	1	5%

Q.12. On my previous visit I was informed that there were approximately 12,000 profiles for Imports and 12,000 profiles for exports within the system. What in your opinion should be the best way to monitor the performance of these profiles? Who should have responsibility and authority to remove or alter profiles within the system?

Monitoring the Performance of the Profiles	Votes	Percentage
Not answered	11	52%
The collector/assistant collector	3	14%
The system itself	3	14%
Automated analysis based on built in indicators	2	10%
The first dealing hand	1	5%
The best way to monitor the performance of the profiles would be to keep a check and see what kind of revenue they bring in. The number of contraventions made against them.	1	5%
The senior management should have responsibility and authority to remove or alter profiles within the system.	1	5%
Monitoring at both mid and top level	1	5%
Recommend suggestions at midlevel and finalized at top level.	1	5%
PCA Checks	1	5%
Traders compliance with customs laws	1	5%
The word profile was apparently used earlier to indicate the import and export record of individual traders. In order to verify this, you might consider obtaining an illustrative profile from WeBOC system. As far as the issue of monitoring/ altering/ or removing a profile is concerned it should be the job of the directorate general of risk management in consultation with the local field formations.	1	5%
Risk Profiling through random selection, identification, analysis application: process for selection	1	5%

Q.13. Do you believe that if legally permissible facilitation rights were afforded to entities identified as having a high level of compliance would bring about a change in the mindset of those identified as being less compliant. Would they ultimately try to improve their own compliance levels?

Permissible facilitation rights	Votes	Percentage
Not answered	10	48%
Yes	9	43%
May be, depending on the benefits/disadvantages in being compliant or non-compliant	2	10%
I think a significant proportion of them would be encouraged to improve their compliance in order to be provided more facilitation.	1	5%

Q.14. If Customs was to arrange /allow for certain entities to have facilitation rights such as pre-arrival clearance, periodic payments or deferred payments, what kind of information should they make available to Customs for the purposes of post clearance audit?

Nature of Information Available	Votes	Percentage
Not answered	9	43%
Import documentation	2	10%
Electricity/gas/POL invoices and records	2	10%
Insurance or bank guarantee/All information relating to transaction, transaction value declaration, LC'S, bank contract, transportations costs, the cost of insurance.	2	10%
B/L or IGM	1	5%
Valuation Ruling	1	5%
Samples Drawn if any	1	5%
Previously cleared commodities of similar nature	1	5%
Entities should provide their best performance, the quantum of business/revenue they expect to bring in	1	5%
All relevant information as for requested	1	5%
Domestic purchase/Sales records	1	5%
Value addition of commodities	1	5%
Tax Profiles	1	5%
All import documents, agreements, bank statements and balance sheets.	1	5%
Customs would require information relating to purchase & sale accounting and financial information to verify the nature, quantity and value of the goods.	1	5%
Direct customs to customs correspondence and integration would resolve many issues.	1	5%
Profile of traders/ importers/exporters. Actual transaction document, third party inspection reports, chemical health analysis of goods.	1	5%

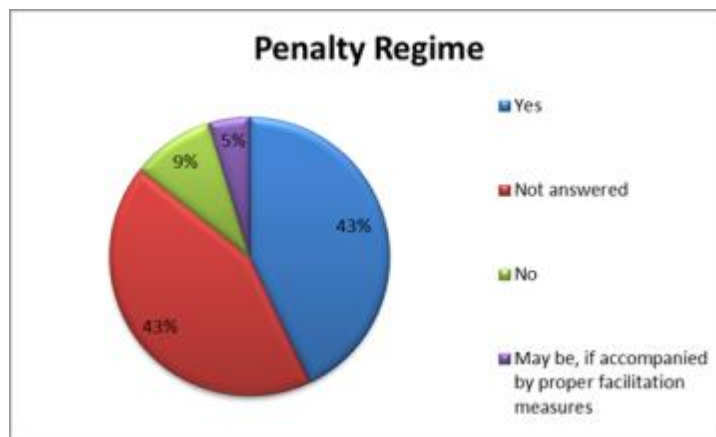
Q.15. Is the law currently strong enough to provide adequate protection to the revenue from smuggling, evasion and mis-description? What areas would you like to see improved?

Law Strength	Votes	Percentage
Not answered	10	48%
Yes	5	24%
Enforcement/ honest and timely application of law	2	10%
Additional Staffing	2	10%
No	1	5%
Needs proper examination	1	5%
Computerized infrastructure should be provided everywhere	1	5%
Repetitive use of import documents for items of identical type like tyre, petrol and cosmetics etc. may be discouraged by devising new procedures	1	5%
Good Investigation	1	5%
Legal write up	1	5%
Efficient use of resources	1	5%
Law is fairly strong enough. Loop holes relating to under invoicing misdeclarations need to be pledged. Updation of record requirements. Soft data and electronic information: access to it.	1	5%
The law is quite strong, however there are significant gaps in the existing administrative capacity of the various departments which are tasked with the	1	5%

tackling the enumerated issues.		
Law strong, enforcement weak.	1	5%

Q.16. Do you believe that a more robust penalty regime and prosecution regime would “assist” non-compliant traders making attempts to improve their compliance levels?

Penalty Regime	Votes	Percentage
Yes	43%	9
Not answered	43%	9
No	10%	2
May be, if accompanied by proper facilitation measures	5%	1



- The existing penalty regime is quite robust. However the delinquent traders are able to get reduction of penalties and fines at various appellate stages. Granting such reductions/ waivers/ stay orders etc. is fully within the competence of the courts.
- No unless the adjudication and litigation process is also undecidedly transparent.
- Partially yes, smuggling should be controlled and distortion in tariff is rationalized.

Q.17. What Strategy would you adopt in order to bring about a change in client behavior to improve the quality of invoices to genuinely reflect the Transaction Value?

Strategy Adopted to Reflect the Transaction Value	Votes	Percentage
Not answered	12	57%
Transparency	1	5%
Friendly atmosphere	1	5%
By providing a good socio-political system	1	5%
Request for original invoices	1	5%
improve customs access to trade data	1	5%
Mandatory requirement of presentation of invoices along with documents reflecting cost of transaction.	1	5%
Reduce import duties, facilitate genuine importer and make life difficult for 'rogue' importer.	1	5%
Pakistan customs has imposed a requirement that at the time of arrival into the country, the goods should be accompanied by an invoice. However, in most cases, such invoices are not accompanying the goods, and customs imposes a small fine on the trader. In order to improve this situation, 1) the quantum of fine could be increased2) a	1	5%

mandatory requirement of examining the financial transaction relating to purchase & remittance could be imposed. 3) The PCA formation could be asked to focus on identifying actual transaction values.		
No reliance of the client. Customs to custom data access. integration with databanks of banks, shipping companies	1	5%
background/ formal linkage of customs administrations use of third party inspection access end users/producers of goods	1	5%

Q.18. In what areas of Client Services or visibility and transparency do you feel Customs could improve in order to make it easier for clients who want to comply to actually comply?

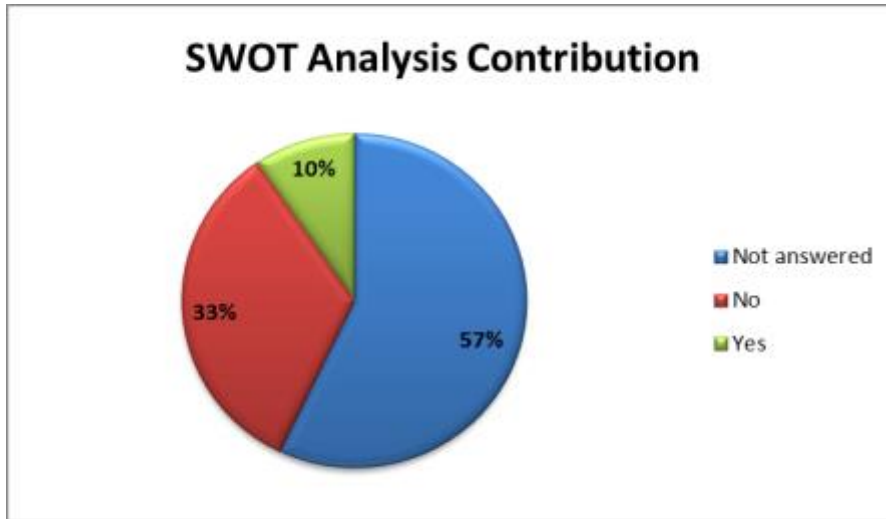
Area of Improvement in Client Services or Visibility	Votes	Percentage
Not answered	14	67%
Access of information/ disseminate import data	2	10%
Disseminate/ inform traders of the advantages of the green lane and compliance	2	10%
Equal Treatment to be provided to everyone	1	5%
No idea	1	5%
Offer rewards to compliant traders	1	5%
Increase interaction between traders and customs officers	1	5%
Attitude/ mindset should improve.	1	5%
The WeBOC system is a step in the right direction. However, currently sufficient awareness has not been created relating to the rights/obligations of the traders as well as various departmental procedures and functions. Focusing on these areas by creating awareness amongst the trading community through seminars/ workshops etc., providing leaflets/ brochures/ online support would gradually improve voluntary compliance.	1	5%
Make customs data publicly available, give access to stakeholder to the origin of goods/importers/exporters.	1	5%

Q.19. Do you believe that staff integrity or succumbing to external pressure from traders is affecting the performance of Customs Revenue Collection? If so what are some workable solutions?

Factors Affecting Customs Revenue Collection	Votes	Percentage
Not answered	11	52%
Yes	9	43%
Incentives/ Introduce performance based rewards for officers	3	14%
No	1	5%
Market base salaries	1	5%
Ruthless accountability	1	5%
Merit based selection of customs officials	1	5%
Increased accountability in Pakistan customs	1	5%
The staff integrity has shown continuous improvement since the introduction of the double pay system. The recent introduction of the performance related rewards scheme is expected to further improve the situation. However it is clarified out that the issues relating to staff integrity are not significantly affecting the performance of Customs revenue collection.	1	5%
There is a need to remove subjectivity postings. Job tenure has to be strictly regulated. Likes and dislikes need to be overcome.	1	5%
Give customs administration and financial autonomy reward compliance of law. Punish violation of law.	1	5%

Q.20. Have you ever been required to participate or contribute to a SWOT Analysis for a specific area or project within Customs? If so what was your role, what was the context and do you have the report?

SWOT Analysis Contribution	Percentage	Votes
Not answered	57%	12
No	33%	7
Yes	10%	2



SWOT ANALYSIS (Strengths, Weaknesses, Opportunities, Threats)

Internal Strengths

Q.1. What are the Internal Strengths of Customs to support the introduction of Risk Management

Internal Strengths	Votes
Not Answered	14
Efficient processes in Place	1
Capable / experiences staff	1
Automated systems already in place	1
Strong willingness to improve	1
Appropriate HR is available	1
Requisite skills in IT application, automated systems, valuation database is already present.	1
Political environment is conducive	1
Assistance from donor community is also present.	1
Good manpower, expertise in classification, origin, vigorous enforcement mechanism, robust IT system.	1
WeBOC, an elaborate system of computerization/connectivity throughout the country.	1
The application of selectivity through RMS is already happening in the WeBOC system	1
A certain level of awareness of the conceptual framework already exists with the departments, especially at the management level	1
Operation staff of customs such as those at the airport (passengers) routinely uses profiling to select people/ baggage for examination.	1
There is a critical mass of officers within the department who want to modernize & automate the work environment	1
There is IT infrastructure and staff/ clients are IT literate. Laws are abundant. So are rules and regulations.	1
Computerization, receptacle to the change important international linkages trained workforce highly educated clientele.	1

Internal Weaknesses

Q.2. What are the internal weaknesses within Customs which will impact introducing Risk Management or our ability to deal with external threats? What is happening within the department that could impact on Risk Management?

Internal Weaknesses	Votes
Not answered	13
Lack of human resource	1
Lack of computerized infrastructure	1
Lack of will at the top	1
No formal business plan in place	1
No defined objectives	1
Lack of transparency/selection of officers on the basis of merit of performance	1
Lack of performance based rewards/penalties	1
Lack of appropriate trainings in relevant fields.	1
Lack of vertical and horizontal. Lack of vertical and horizontal integration various IT related areas i.e. IT application, intelligence database, valuation databases.	1

lack of cooperating array internal stakeholders	1
Principal agent problems, Problem of Group under-invoicing.	1
Lack of initiative, corruption and non-friendly attitude	1
A large proportion of the existing frontline staff is not well versed with technology / automation.	1
the ongoing inquiries / investigations into lapses such as the missing containers may impact the introduction of risk management in a major way	1
An insufficient number of profiles have been created and the resultant gaps can cause serious operational problems.	1
Integrity of data and personnel. Most HR is incompetent, inefficient and negligent. Personal likes are more important. There is no career planning.	1
Susceptible to external process, vested interests, weak enforcement, personal temptation, lack of consistency.	1

External Opportunities

Q.3. Are there any current or emerging external influences be it funding or development that could allow or require customs to influence the environment in order to allow risk management to be implemented.

External Opportunities	Votes
Not Answered	14
Improving compliance from traders	1
Increased willingness of international stakeholders to assist Pakistan Customs	1
Emerging transparency/accountability in Pakistan	1
Volume of trade is increasing. Manual processing is not possible, structure RMS can not only reduce dwell times but is can also reduce cost of doing business.	1
Foreign agencies like JICA, USAID	1
Political interference and lack of funds.	1
The govt is focused on facilitation and modernisation.2. International agencies are willing to assist the country and provide training and funding.	1
Customs to customs integration of data required. Valuation officers in embassies.	1
Pressure to generate more revenue, facilitation trade /efficient clearance. To bring customs in sync with other customs administrations. Be a role model for other departments.	1

External Threats

Q.4. The Implementation of Risk Management into the Customs environment can potentially create opportunities for others who may attempt to profit from what they view as less “controls”. Please elaborate on the Who, What, Where, When and Why.

External Threats	Votes
Not Answered	15
Who: Non-compliant traders	1
What: Decoding of systems patterns and trends	1
What: Misdeclarations	1
When: When rate of duties applicable on goods is likely to be high	1
Why: To evade duties	1
Why: To clear contraband items	1
To create security challenges within the country or abroad. Question not understood.	1

Create opportunities for small traders, and large traders reduce dwell time, threat unscrupulous traders get benefit by clearing their goods by yellow /green channel.	1
Maybe- this is what risk assessment is all about.	1
Smugglers of narcotics currency IPR infringing goods antiques and other restricted prohibited items would like to exploit any opportunities presented by the new environment with changed controls.	1
Commercial importers would like to mis-declare goods and value to evade taxes	1
Personal or other agencies operating in the customs area who have a deep knowledge of customs procedures and patterns may collude with delinquent elements.	1
Due to the ongoing security situation in the neighboring region, delinquent elements may exploit changed controls to create security within the country or abroad.	1
Public/private sector, less control efficient delivery, every public/private organization, now, insularity never pays; advances always come out of initiatives.	1

Annex I: Customs Internally Managed and Delivered Training Programme

Induction Training Program Module 1	
Customs Corporate (2 Weeks)	
Conduct and Behaviour	<ul style="list-style-type: none"> • Public Service Values and Employment Rules • Customs Values and Expectations • Customs/MoF Discipline Process • External secondary employment / activities • Introduction to internal affairs and integrity
Accountability, Decision Making and Equity	<ul style="list-style-type: none"> • Accountability in the public service and Customs/ MoF • Customs officers as law enforcement officials • Customs officers as “officers of the court” • Good / Poor decisions • Decision making model • Equity & fairness in the workplace (incl. Gender Sensitivity)
Probation & Conditions of Service	<ul style="list-style-type: none"> • Pay arrangements • Penalties & overtime entitlements • Leave entitlements • Probation expectations • Uniform & dress code • Personal development within Customs / MoF
Occupational Health & Safety	<ul style="list-style-type: none"> • OHS within Customs/ MoF • Responsibilities of Customs towards staff & the public • Duties and responsibilities of individual officers • Risk reduction strategies for officers (including manual handling) • Injuries on duty – reporting and actions
Security	<ul style="list-style-type: none"> • Importance of security & security risks • Individual security clearances • Changes in personal circumstances • Physical security in the workplace • Information security in the workplace
Customs Roles and Functions	<ul style="list-style-type: none"> • Customs mission and vision • Community Protection , Revenue Collection and Regulation • Overview of Customs structure • Customs as a part of the Government • Customs relationships with external agencies • International Trade (WTO / WCO & Revised Kyoto Convention)
Introduction to Law, Legislation & Government	<ul style="list-style-type: none"> • System of government • Legislation and how a bill becomes law • The role of the public servant • Common / coded law • Legislation & regulations • Introduction to the Customs Code
Introduction to Information Technology	<ul style="list-style-type: none"> • Basic Computer Operation • Computer Security Policy • Intro to Customs Systems

Induction Training Programme Module 2	
Customs Clearance Processes (3 Weeks)	
Introduction to Risk Management & Compliance Systems	<ul style="list-style-type: none"> • Introduction to risk management • Risk Management as a Customs strategy • Compliance V's enforcement • The compliance continuum & Assurance Cycle • Risk Assessment, prioritization & resource deployment • Role of Customs Intelligence
Overview of the Cargo Environment	<ul style="list-style-type: none"> • Overview of Cargo Management Systems • Customs Controlled Areas • Types of Cargo / Terminology • Customs Clearance Framework / Structure • International Movement of Cargo / Supply Chain / External stakeholders • Commercial Documents • International Commercial Terminology • Overview of Relevant Legislation & Powers of Officers
Import Clearance Process	<ul style="list-style-type: none"> • Introduction to Import Clearance System • Cargo Reporting and Control • Customs Declaration ; Types of Declaration and Commercial Documents and Evaluation • Invoice Examination and application of Prohibitions and Restrictions • Documentary Checks and Query Memorandums • Introduction to Irregularities and Penalties
Cargo Management and Accounting	<ul style="list-style-type: none"> • Cargo Control Checks and Activities • Approved and Licensed Premises ; Depots and Warehouses • Movement of Cargo under Customs Control • Inspection of Cargo and Inspection Reports • Customs Powers and legislation • Other stakeholders ; Government Agencies, Shipping Companies , Stevedores, Brokers & Freight Forwarders • Ports / Wharves and Port and Supply Chain Security
Introduction to Revenue Assessment	<ul style="list-style-type: none"> • Tariff and Classification • General Interpretive Rules (GIRs) & the Harmonized system • Valuation of goods • Rules of Origin & Preferential Trade • Securities, Temporary Imports and Exemptions
Overview of other Areas of Customs Activity	<ul style="list-style-type: none"> • Exports • Transit • Excise • Warehousing & Approvals • Duty Free Stores • Overview of Post Clearance Audit (PCA)

Induction Training Programme Module 3	
Customs Enforcement (4 Weeks)	
Powers; Authorities & Arrest	<ul style="list-style-type: none"> • Powers – Customs Controlled Areas, Patrol & Board, Examination & Question, Detain & Seize, Arrest • How to Arrest • Post Arrest Procedures • Arrest – Practical Exercises
Customs Offences and Penalties	<ul style="list-style-type: none"> • Customs Code Offences • Customs Regulations Offences • Other Acts as required • Introduction to Penalties • Applying Penalties • Documentation Required
Initial Questioning Techniques	<ul style="list-style-type: none"> • Types of Question • Persons to be questioned • Right Question – Right Answer • Structure of Questioning • Standard Questions prior to examination
Note Taking and Statements	<ul style="list-style-type: none"> • Original Notes as Evidence • Use and Value of Original Notes • Taking of Notes • Notebooks – Use & Security • Written Statements for Evidence
Examination of people and their baggage	<ul style="list-style-type: none"> • Powers to Examine (Revision) • Overview of Passenger Processing & Baggage Examination • Prohibitions and Restrictions • Common Concealments • Selecting Targets • The importance of document examination • Baggage Examination - Practical Exercises • Frisks and External Body Search
Examination of cargo, vehicles and premises	<ul style="list-style-type: none"> • Powers to Examine (Revision) • Search Principals, Methodologies and concealments • Safety and Security of the Examination site • Tally of Cargo, Level of additional Intervention • Vehicle Examination • Premises Examination
Action on Offence Detection	<ul style="list-style-type: none"> • Overview of Case Types – Fraud, Contraband, Security issues. • Note taking & Role of Witnesses • Detention & Seizure • Caution & Arrest • Definition and Types of Evidence • Evidence Handling
Introduction to Evidence	<ul style="list-style-type: none"> • Admissible / Inadmissible Evidence • Customs Officers as Officers of the Court • Court Expectations of Witnesses • Court Layout and Operation

Specialist/ Technical Training Programme Module 1	
Classification, Valuation and Duty Exemption (2 Weeks)	
The Tariff and Classifying Goods	<ul style="list-style-type: none"> • The structure of the HS • The classification process • Section and Chapter Legal Notes • Explanatory Notes • Terminology and Punctuation • Interpretive Rules • Classification of goods and their parts and accessories
WTO Valuation	<ul style="list-style-type: none"> • History and Structure of the GATT / WTO Valuation Agreement • Valuation Method 1 – Transaction Value (TV) • Valuation Method 2 – TV of Identical Goods • Valuation Method 3 – TV of Similar Goods • Valuation Method 4 – Deductive • Valuation Method 5 – Computed • Valuation Method 6 – Fallback • Permissible additions to the price paid or payable
Rules of Origin	<ul style="list-style-type: none"> • Non- Preferential Rules of Origin • Preferential Rules of Origin • The Revised Kyoto Convention, Specific Annex K and its application
Duty Suspension Regimes, Duty Free Applications and Concession Agreements	<ul style="list-style-type: none"> • Temporary Importations and Carnets • Bonded Warehouses • Duty Free Zones • Relief Consignments • International Conventions • Government Concession Agreements • Contract Monitoring and Evaluation • Risk Management and Acquittal of Duty Suspended consignments

Specialist/ Technical Training Programme Module 2	
Law And Policy (2 Weeks)	
International Customs Law and Conventions	<ul style="list-style-type: none"> • Customs Jurisdiction and the relationship between domestic law and international law • International Conventions Administered by the WCO • International Conventions Administered by the WTO • United Nations Conventions that impact on Customs Activities • Bi-Lateral and Multi-Lateral Agreements • Detailed Examination of the RKC • Free Trade Agreements
Policy and Procedure Development	<ul style="list-style-type: none"> • Difference between Law and Policy • Policy Writing to Support the Law • Outsourced Government Contracts • The Purpose of Procedures • Writing Procedures for workplace application • Monitoring and Evaluation

Specialist/ Technical Training Programme Module 3	
Compliance and Enforcement (6 Weeks)	
Anti-Smuggling	<ul style="list-style-type: none"> • Planning and Conducting Operations at ports, airports, land border crossings and temporary roadblocks • Covert and Overt Surveillance activities • Initial questioning and risk assessment. • Detention, forfeiture and seizure of goods. • Valuation Fraud • Methods of Concealment • Dealing with poor integrity and internal conspiracies
Investigation and Intelligence	<ul style="list-style-type: none"> • Investigation Techniques • Gathering and preservation of evidence • Document examination • Witness Statements • Note taking • Report writing • Interviewing • Informants • Controlled deliveries • Liaison • Record keeping • Risk Management cycle and links to intelligence • Intelligence Cycle • Sources of Intelligence • Profiling / Selectivity • Management issues investigation / intelligence
Compliance Management	<ul style="list-style-type: none"> • Risk Management in the Customs Context • Application of the Risk Management Framework • The Compliance Management Framework • Compliance Assessment tools and responses • Application of Regulatory Controls
Post Clearance Audit	<ul style="list-style-type: none"> • Operational Planning and Selection for Audit • Preparing for Audits • Initial Conference • Establishing Traders Records and Systems • Recording, Confirming and Evaluating • Evaluation of the Control Environment • Audit Testing • Audit Closing Conference • Reporting of Audits • Evaluation and Post Audit Action

Management Training Programme	
Middle Management Development (3 Weeks)	
Leadership	<ul style="list-style-type: none"> • Leadership • Conflict Management • Change Management • Inter-Agency Communication • Negotiation • Team Building • Team Meetings
Managing The Business	<ul style="list-style-type: none"> • Business Planning Cycle • Work Area Plans • Management Assurance • Management Control Programmes • Resourcing • Responsibilities and Delegation
Managing People and Performance	<ul style="list-style-type: none"> • Active Management • Integrity and Code of Conduct • Underemployed, Disruptive and Undisciplined Staff • Personal Effectiveness • Management Standards • Staff Appraisal



CUSTOMS KNOWLEDGE A FEW CLICKS AWAY

CLiKC! WCO Portal for Customs Professional Learning and Training Initiatives

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Annex K: World Customs Organization Capacity Building Activities and Program

Fellowship Program

Background

The Fellowship Programme forms part of the **Columbus Programme** and its initiatives to develop Member administrations' management capacities. The aim of this Programme is to assist Customs administrations with their **organizational development** by endowing certain managers, selected on the basis of their potential for development within their administrative structure, with the technical knowledge and capacities required for their administration's reform and modernization activities.

The selection of participants is consequently based on candidates' skills, analytical abilities, work experience and development capacities.

The WCO Fellowship Programme has been run successfully more than 55 times since 1985. Two Programmes take place every year, one in French and the other in English. A Spanish Fellowship Programme was recently developed, with the pilot being rolled out in November 2010.

So far, over 600 officers from 130 countries have benefited from this Programme. It is designed for managers strategically regarded by their administration as key people. Experience shows that a significant number of Fellows have subsequently been appointed as Ministers, Directors General, Deputy Directors General and to other senior positions.

Programme strategies

The WCO Fellowship Programme provides a grant covering travel, subsistence and other approved expenses to enable promising mid-level Customs managers from developing countries to undertake a detailed study course in a specialized Customs area. The Programme aims to boost their chance of occupying a senior position within their Customs administration and to lead the reform and modernization of their administration in a dynamic and sustainable manner.

The Fellowship Programme is aimed at:

- enabling mid-management officials from Customs administrations in developing countries to conduct an in-depth study of the WCO's Conventions, instruments and recommendations;
- increasing the participants' international experience;
- developing important international networks for the participants;
- Contributing to the change management process in a specific Customs area.

Scholarship Program

The Japan-WCO Human Resource Development Programme

The WCO established the Japan-WCO Human Resource Development Programme (Scholarship Programme) in 2000, funded by Japan Customs, aimed at improving the human resources of WCO Member Customs administrations.

Public Finance

The Programme provides Customs officials from developing countries with an opportunity to pursue Master's level studies and training in Customs related fields in the Public Finance programme at the National Graduate Institute for Policy Studies (GRIPS) in Tokyo, Japan.

The Public Finance programme comprises two segments: an academic segment and a practical segment. The academic segment provides rigorous, economics-oriented training aimed at developing a broad understanding of the theoretical, empirical and institutional aspects of Customs

policy implementation and administration. The practical segment is taught in co-operation with the Japan Customs, including the Japan Customs Training Institute.

Please see the GRIPS' web-site for the detailed information of the Public Finance programme (<http://www.grips.ac.jp/en/pstudents/admissions/online/>).

141 Customs officials from 48 countries in all the WCO regions have been awarded the scholarship and taken part in this Master's degree programme by 2013/2014.

Strategic Management and Intellectual Property Rights (IPR)

The Programme provides Customs officials from developing countries with an opportunity to pursue Master's level studies and training in Customs related fields in Strategic Management and Intellectual Property Rights (IPR) at the Aoyama Gakuin University (AGU) in Tokyo, Japan.

The Master degree programme comprises two segments: an academic segment and a practical segment. The academic segment starts with focused teaching of foundational skills in strategic management and IPR. It then moves to a range of applied topics which help students understand how to design, implement, and evaluate public policies, in particular customs policy, in accordance with development strategies for organizations. The practical segment is taught in co-operation with the Japan Customs, including the Japan Customs Training Institute.

Please see the AGU's web-site for the detailed information of the Strategic Management and Intellectual Property Rights (IPR) programme (<http://www.aoyamasmiprp.jp>).

25 Customs officials from 20 countries in all the WCO regions have been awarded the scholarship and taken part in this Master's degree programme by 2013/2014.

The Career Development Program

The Career Development Programme is an initiative launched in 2009 by the WCO, in cooperation with Japan Customs. It provides an opportunity for selected candidates, known as Professional Associates (PA), to undertake work at the WCO Secretariat for 10 months.

Aims of the Programme:

- To enable participants to obtain knowledge, skills and international work experience;
- To enhance networks among WCO Members and the Secretariat
- To strengthen the Secretariat in the delivery of its mission and tasks
- To develop a pool of highly competent officials with Customs expertise

PICARD Program (Partnerships in Customs Academic Research and Development)

The first informal meeting between the WCO Secretariat and Universities and Research Institutes was held at the World Customs Organization Headquarters in May 2005. Representatives from universities met to discuss possibilities of co-operation between the academic world and Customs in the field of capacity building.

The meeting announced the establishment of the International Network of Customs Universities (INCU) which is now accessible by the Web site <http://www.incu.org/>

The PICARD Programme was strongly supported by delegates of the HLWG which met in Brussels on 11 and 12 May 2006. WCO Members, representatives of partner universities and the private sector fully supported the initiatives and provided useful guidance for further development.

The International Network of Customs Universities (INCU) has been established to provide the World Customs Organization (WCO) and other organizations with a single point of contact with universities and research institutes that are active in the field of customs research, education and training. The INCU is also designed to provide a global resource for governments and the private sector, and an educational source for students wishing to further their knowledge in the field of customs management and administration, and international trade and logistics management.

Integrity Program

For more than a decade the WCO has played an active and key role in addressing the complex problem of corruption in public service and more specifically in Customs. Integrity in Customs was initially placed on the WCO Agenda in the late 1980s and culminated in the adoption, in 1993, of the **WCO Arusha Declaration** on Integrity in Customs. This Declaration shows the willingness of the WCO to encourage its Members to comply with rules governing integrity and to carry out their activities effectively. It contains specific elements that are designed to improve the efficiency of Member administrations and reduce or eliminate opportunities for corruption. It is the focal point for the WCO's anti-corruption and Integrity development effort.

Since then WCO's integrity strategy and programme has progressed. An institutional mechanism such as an Integrity Working Group, currently Integrity Sub-Committee (**terms of reference**) was established and supporting instruments such as WCO Integrity Self-Assessment Guide and **Model Code of Ethics and Conduct [es]** as well as the WCO Integrity Action Plan were developed.

10 years later the WCO adopted the **Revised Arusha Declaration** in its Council Sessions in 2003. To assist Members in implementing the Revised Arusha Declaration, the WCO has developed the **Integrity Development Guide [es]** as a comprehensive integrity tool set.

In June 2005, in response to the recommendation made at the 3rd Global Forum on Fighting Corruption and Safeguarding Integrity, the WCO produced the first version of the **WCO Compendium of Integrity Best Practices** in collaboration with its Member administrations. A **database of the integrity best practices** (Integrity Best Practice Resource Centre) is also developed.

There have been many undertakings to improve integrity in Customs at national and regional levels, in addition to the global efforts. The key examples are the **Maputo Declaration**, adopted in March 2002 by the Heads of Customs across the African Continent; the **Almaty Integrity Resolution** (done at Almaty, Kazakhstan, in January 2007); and the **Nairobi Resolution on Integrity** (done at Nairobi, Kenya, in February 2007).

Current Integrity Developments

A progress on the numerous activities made recently includes:

- The promotion of the WCO integrity strategies and tools achieved through active participation in international and regional meetings;
- The Customs-related panel at **Global Forum V on Fighting Corruption and Safeguarding Integrity** in Sandton, Gauteng (South Africa), 4 April 2007;
- The development of the **WCO Compendium of Integrity Best Practices**, progress with the database of best practices (Integrity Best Practice Resource Centre), and the additional inputs received from Members;
- The **Integrity Development Guide for use in Revenue Agencies**;
- Translation of the **Revised Arusha Declaration** into several national languages
- The development of the **Integrity e-learning Module** which had been published in 2005 and upgraded in 2007;

- The workshop activities, including train-the-trainer workshops on integrity, in Zimbabwe, Kazakhstan, Kenya, Argentina, Malaysia and Bahrain in co-operation with donor agencies and Regional Offices for Capacity Building; and
- Integration of the Integrity Programme into the broader work of the WCO, for example, a major Chapter on integrity in the Capacity Building Diagnostic Framework; a key component of the self-assessment checklists for the SAFE Framework of Standards (SAFE) and Trade Facilitation; and an integrated part of the Diagnostic Workshops and Diagnostic Missions under the Columbus Programme.

Annex L: Centre for Customs & Excise Studies (CCES) Brochure



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EXPORT AWARDS

2010 HALL OF FAME WINNER

The Centre for Customs and Excise Studies (CCES) is the world's leading provider of training and education in the highly specialised areas of customs, excise and border management. Recognised by the World Customs Organization (WCO) and our peers as international leaders in the field of Customs education, we play a key role in establishing and maintaining the WCO Professional Standards.

As an adjunct to our education and training role, CCES houses the Secretariat for the International Network of Customs Universities (www.incu.org) and, in association with the University of Münster, Germany, publishes the World Customs Journal (www.worldcustomsjournal.org), which is dedicated to international customs matters and is fully endorsed and co-badged by the WCO.

The quality and range of CCES products and services is unsurpassed. No other organisation provides either the quality or range of practical, academically sound products and services. These are continually updated through our ongoing research activities to reflect contemporary and emerging issues. The WCO has officially recognised only 14 academic programs that comply fully with the WCO Professional Standards, six of which have been developed by CCES. For this reason, CCES is the trainer of choice for Customs administrations around the world.

For many years the CCES team has been working to raise the academic standing of the Customs profession, and our vocational and academic materials have been developed with this objective in mind. New undergraduate and postgraduate programs are being introduced in 2014, and more are under development. For the latest information on program availability, please subscribe to our mailing list: <http://customscentre.com/students/alumni/subscribe-to-our-mailing-list/>.

*Professor David Widdowson
Chief Executive Officer*





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RESEARCH

Our research activities include examining national, regional and international trends to identify best practice approaches to border management and to provide empirical evidence to inform strategic decision making. CCES plays an active role in the World Customs Organization's PICARD program (Partnership in Customs Academic Research and Development), and we ensure that all our programs and related services reflect contemporary and emerging issues that impact on the business of customs, excise and border management through our ongoing applied research activities.

We publish the World Customs Journal in conjunction with the University of Münster, Germany and in association with the International Network of Customs Universities (INCU). The World Customs Journal is designed to provide customs professionals, academics, industry researchers, and research students with an opportunity to share and draw upon research, academic commentary and practical insights to enhance its readers' knowledge and understanding of all aspects of the roles and responsibilities of Customs.



AWARD PROGRAMS

From March 2014, CCES will be offering a Bachelor of Border Management in partnership with the prestigious Charles Sturt University. This will be the first course of its kind to be delivered entirely online. Details about this long-awaited course will be available very soon.

The CCES postgraduate programs are currently being revised to align with the new Australian Qualifications Framework (AQF) requirements which commence in 2015. As a consequence, in Semester 1, 2014 (March) we will only be accepting new enrolments into the Graduate Certificate in Customs Administration which will be delivered in partnership with Charles Sturt University. Successful completion of the Graduate Certificate will articulate into the Graduate Diploma, and Masters in Customs Administration. Admissions for the full range of CCES postgraduate programs are expected to be open in Semester 1, 2015.

PhD and Professional Doctorate programs are also available for those seeking to undertake higher research degrees.

VOCATIONAL TRAINING

CCES provide a comprehensive and unique range of vocational and postgraduate programs that reflect the latest developments in the field of customs, excise, revenue management, border management and related areas. Our programs utilise a range of flexible learning methods and are capable of being delivered online as well as through face-to-face delivery, either in Australia or in-country. Our vocational programs are tailored to suit specific client requirements, and cover a broad range of technical subjects as well as management and leadership issues. We now offer over 50 such programs.

CONSULTANCY

CCES is involved in an extensive program of high-level international consultancy projects involving a broad spectrum of technical assistance and capacity building activities. Examples include customs modernisation studies, institutional strengthening programs, policy reviews, organisational reform programs, training and development programs, business process reengineering, structural reform programs, implementation of change management and risk management frameworks, compliance management, self-assessment regimes, IT systems development and legislative reforms.

For further information go to: www.customscentre.com

PROFESSIONAL ALLIANCES



CHARLES STURT UNIVERSITY

Charles Sturt University (CSU) is a national university focusing on excellence in education for the professions, strategic and applied research, and flexible delivery of learning and teaching. The University works in close association with industry, professions and government to ensure its courses meet and support industry needs, resulting in high graduate employment levels and starting salaries. CSU attracts around 37,000 students from Australia and around the world and is well-known for its innovative approach to education, offering practical, hands-on courses, supported online to provide our students with accessible, world class education.

The partnership with CCES complements CSU's existing School of Policing Studies and Australian Graduate School of Policing and Security, providing three schools with a specific law enforcement and security focus, and a spread of subjects and industry expertise that sets CSU apart. For more information visit: www.csu.edu.au



WORLD CUSTOMS ORGANIZATION (WCO)

Our international leadership role has been acknowledged by the WCO with whom we have a formal Memorandum of Understanding to promote co-operation in the development and provision of world-class customs training, education, capacity building and research. The WCO has formally acknowledged our continuing support of customs development, our management of the International Network of Customs Universities, and the leadership role we play in relation to the WCO's Partnership in Customs Academic Research and Development (PICARD) program.

For more information visit: www.wcoomd.org



TRUSTED TRADE ALLIANCE

In recent years, ensuring secure trade lanes and product safety in the global supply chain has been placed at the top of the list of priorities for governments, resulting in a new layer of complex requirements to be met to ensure that goods can be moved quickly across borders. Across the globe, the Trusted Trade Alliance (TTA) is dedicated to helping companies achieve compliant, efficient solutions to these challenges. CCES is proud to be a Foundation Member of TTA.

For more information visit: www.trusted-trade.net

incu INTERNATIONAL NETWORK OF CUSTOMS UNIVERSITIES (INCU)

The INCU is an international non-profit organisation established to promote the academic standing of the Customs profession, promote academic excellence in customs matters, generate research and greater public awareness of customs matters, and provide the WCO and other organisations with a single point of contact with universities and research institutes that are active in the field of customs research, education and training. CCES hosts the headquarters of the INCU.

INCU is recognised as the official conduit between the WCO and the academic world. Together with the WCO it jointly organises annual PICARD conferences, and it cooperates with the WCO in other areas of its capacity building activities such as the Columbus program.

For more information visit: www.incu.org

NEW CCES PROGRAMS IN 2014



The Centre for Customs and Excise Studies (CCES) is pleased to announce a new partnership with an Australian university that will provide our students with further opportunities to formalise their skills in Customs Administration, Border Management and related fields.

From March 2014, CCES will be offering a [Bachelor of Border Management](#) in partnership with the prestigious Charles Sturt University (CSU). This will be the first course of its kind to be delivered entirely online. Details about this long-awaited course are available on the CSU website at: www.csu.edu.au.

CSU attracts students from Australia and around the world and is well-known for its innovative approach to education, offering practical, hands-on courses, supported online to provide our students with accessible, world class education. It is a leader in quality online-supported distance learning. Being the largest and one of the most experienced providers of courses delivered by innovative distance education, Charles Sturt University is a perfect fit for CCES programs, providing opportunities for students to go to university regardless of where they live, or their work and other commitments.

Our new partnership with Charles Sturt University is in addition to existing valued partnerships with educational institutions including the University of Canberra, the Community College of Qatar, the Eastern and Southern African Management Institute, the Postgraduate Institute of Management, Sri Lanka, Maldives Government, and Shanghai Customs College.

The CCES postgraduate programs are currently being revised to align with the new Australian Qualifications Framework (AQF) requirements which commence in 2015. As a consequence, in Session 1, 2014 (March) we will only be accepting new enrolments into the [Graduate Certificate in Customs Administration](#) which will be delivered in partnership with Charles Sturt University. CSU and CCES are looking to expand the Customs Administration program to include a Graduate Diploma and Master degree to complement the Graduate Certificate in Customs Administration; admissions are now open.

NEW CCES PROGRAMS AVAILABLE FROM MARCH 2014

[BACHELOR OF BORDER MANAGEMENT](#)
[GRADUATE CERTIFICATE IN CUSTOMS ADMINISTRATION](#)

CSU and CCES are looking to expand the Customs Administration program to include a Graduate Diploma and Master degree to complement the new Graduate Certificate in Customs Administration.

For further information, please visit: www.csu.edu.au



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BACHELOR OF BORDER MANAGEMENT



Applications are now open for the [Bachelor of Border Management](#) which will commence in Session 1 (March) 2014. The course consists of 11 core subjects (136 points) and 7 electives (56 points).

CORE SUBJECTS

- [JST309](#) Indigenous Issues in Policing (8)
- [CUS101](#) Border Agencies and Principles of Border Management (16)
- [CUS102](#) Regulating and Facilitating Trade (8)
- [CUS103](#) Customs Procedures (8)
- [CUS104](#) International Trade Terms and Documentation (16)
- [CUS105](#) Introduction to Tariff Classification (8)
- [CUS106](#) Introduction to Customs Valuation (8)
- CUS201 International Trade Treaties and Conventions (16)
- CUS202 International Air and Sea Passengers (16)
- CUS301 Border Management Ethics and Governance (16)
- CUS302 Supply Chain Security (16)

ELECTIVES: Seven Subjects (56) chosen from the following list and/or, with the approval of the Course Director, any 200 or 300 level subject offered by Australian Graduate School of Policing and Security (AGSPS) or School of Policing Studies (SOPS) (with the exclusion of the ADPP program). At least 16 credit points of the elective subjects chosen must be at 300 level.

- CUS203 Maritime Regulation and Enforcement (8)
- CUS204 Principles of Cargo Control (8)
- CUS303 Transnational Crime (8)
- CUS304 Duty Suspension Regimes (8)

Detailed information can be found on the following link: http://www.csu.edu.au/courses/undergraduate/border_management

CREDITS

New students with relevant experience/qualifications may be eligible for up to 50% credit when applying for the new [Bachelor of Border Management](#). Details are available on the CSU website at: www.csu.edu.au.

COURSE ENQUIRIES

To receive information on how you can apply for the Bachelor of Border Management, please contact us on the details below:

- Phone: +61 2 6201 5487
- Email: customs@csu.edu.au
- Web: www.customscentre.com



GRADUATE CERTIFICATE IN CUSTOMS ADMINISTRATION



Applications are now open for the [Graduate Certificate in Customs Administration](#) which will commence in Session 1 (March) 2014. This course enhances prospects for employment and advancement for those with, or seeking, careers in customs administration, other public sector agencies and businesses involved in cross border trade. Graduates will develop skills and knowledge that will be highly attractive to employers in these fields.

The course structure will consist of 2 core units:

[CUS401](#) Customs Management Theory and Practice (16)

[CUS402](#) International Customs Law (16)

ADMISSION REQUIREMENTS

- An undergraduate degree or equivalent from a recognised university or tertiary institution.
- Students without a tertiary qualification may be admitted to the course if they can demonstrate they have a minimum of three years' appropriate work experience in Customs or a related area.
- Applicants must have English language proficiency to the minimum requirements set by the University.

CREDITS

New students with relevant experience/qualifications may be eligible for up to 50% credit when applying for the new Graduate Certificate in Customs Administration. Details are available on the CSU website at: www.csu.edu.au.

COURSE ENQUIRIES

To receive information on how you can apply for the [Graduate Certificate in Customs Administration](#), please contact us on the details below:

Phone: +61 2 6201 5487

Email: customs@csu.edu.au

Web: www.customscentre.com



THE CCES ACCESS™ PRODUCT FOR CUSTOMS ADMINISTRATIONS

The Customs environment is constantly changing. Modern customs administrations must be adaptable and resilient to change in order to maintain their national and international effectiveness, relevance and professional standing. The foundation of resilience and adaptability is a workforce of skilled management and staff. Customs ACCESS™ has been developed to provide you with that foundation. Customs ACCESS™ is a suite of training courses that will help you to provide your employees with the necessary knowledge, skills and competencies to effectively perform their duties. It gives you ongoing access to global best practice and the world's leading training materials in the field of Customs.

Through Customs ACCESS™, the internationally acclaimed and World Customs Organization (WCO) accredited education and training materials of the Centre for Customs and Excise Studies (CCES) are available for use under licence. These programs are regularly updated through our ongoing research activities to reflect contemporary and emerging issues that impact on the business of Customs.

Subscribe to Customs ACCESS™ to ensure that your administration's training:

- Meets WCO and other international standards
- Reflects international best practice
- Is both technically and academically sound
- Remains relevant and current
- Is supported by a worldwide team of experts.

Customs ACCESS™ materials adopt a flexible learning approach that allows trainers to deliver the courses in a variety of ways including presentations, discussions, tutorial sessions, or workshops that require officers to work in groups or as individuals under light supervision. The materials include an extensive range of case studies to illustrate and demonstrate key points:

Customs Tariff 1

Customs Tariff 2

Customs Valuation

Rules of Origin

Cargo: Principles & Procedures

Travellers: Principles & Procedures

International Trade Transactions

International Customs Law 1

International Customs Law 2

Customs Audit Techniques 1

Customs Audit Techniques 2

Customs Risk Management

Customs Profiling & Targeting

Duty Suspension Regimes



Further information is available at: customscentre.com

WOULD YOU LIKE A COURSE TAILORED
SPECIFICALLY TO
MEET YOUR ORGANISATION'S NEEDS?



CCES is always willing to discuss opportunities to tailor its programs to meet specific operational requirements. It is also interested in identifying potential partnerships with offshore educational institutions and administrations with a view to offer joint delivery of tertiary programs.

If you would like to know more please email: customs@csu.edu.au

CCES COURSES IN EASTERN & SOUTHERN AFRICA



In 2011, the East & Southern Africa Management Institute (ESAMI) launched a new Master of Business Administration program specialising in Customs Management. The MBA in Customs Management is delivered across 10 countries in the East and Southern Africa region. This program is the first of its kind in Africa, and is offered in collaboration with CCES.

This unique program expands the postgraduate study opportunities available in Africa for customs staff, customs and international trade consultants and those working in the clearing and forwarding, logistics and supply chain industry. The program has been designed to address the needs of middle and top level managers from both the private and public sectors including Government Ministries, Departments, executive agencies, and the international trading community.

COURSE DELIVERY

The duration of the MBA in Customs Management program is 2 years (equivalent of 4 academic semesters). ESAMI follows a European Credit Transfer System (ECTS). The program has a total of 17 courses with a total of 88 ECTS credits. 1 ECTS credit is equivalent to 8 teaching hours. The credit weighting is distributed as follows:

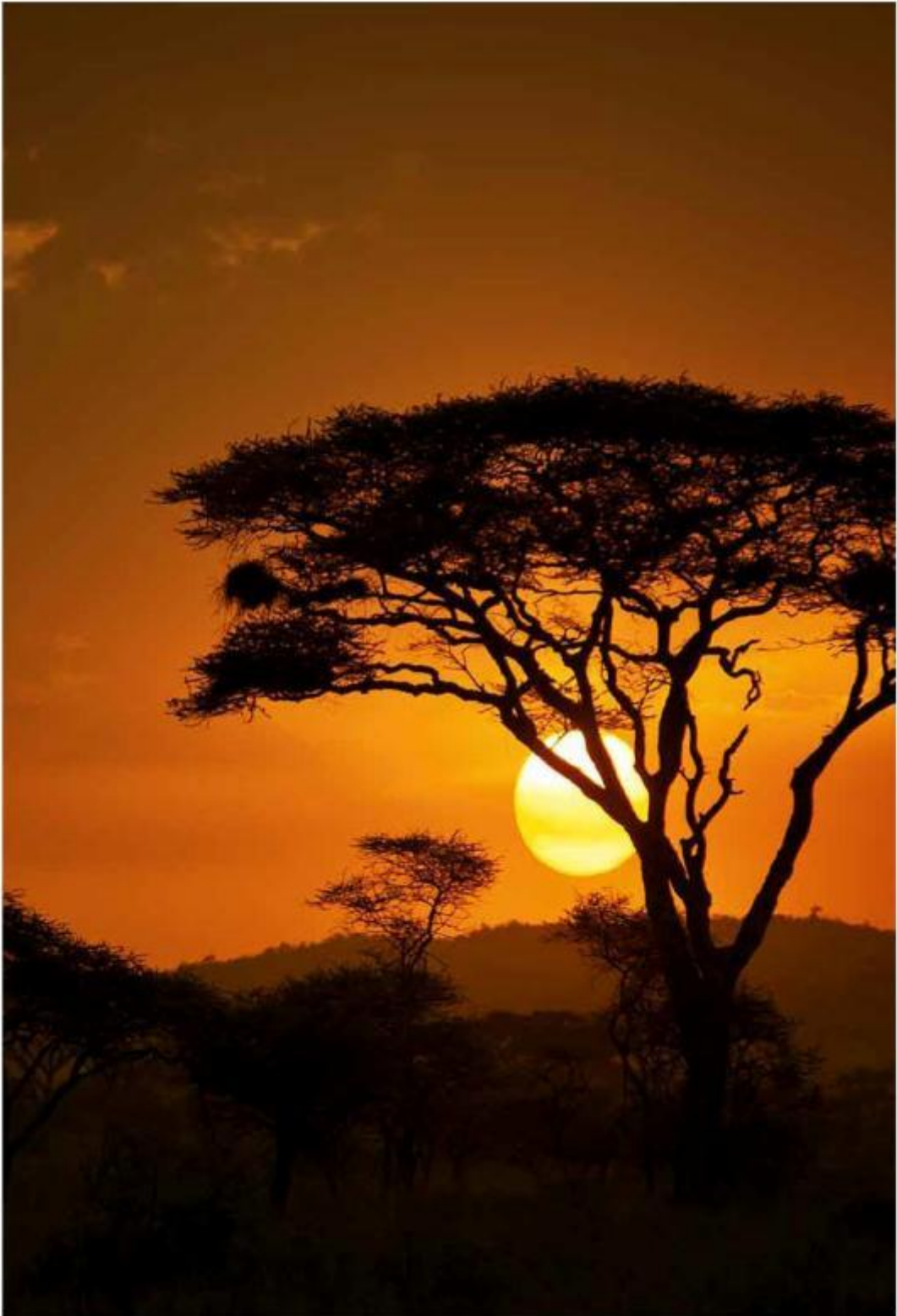
- A course of three (3) credits carries 24 teaching hours, while a four (4) credit course carries 32 teaching hours.
- For each course, a lecturer provides an additional 4 hours of guided study.
- Each student must research and produce a Master's Thesis which carries 24 credits.

ADMISSION CRITERIA

Candidates must possess the following qualifications:

- Bachelor's degree from a recognised University or equivalent
- Internationally recognised professional qualification
- Candidates must pass all qualifying exams
- Proficiency in both spoken and written English
- At least three years of work experience

Further information is available at www.esami-africa.org





CCES COURSES IN SRI LANKA



Centre for Customs and Excise Studies (CCES) in partnership with the Postgraduate Institute of Management (PIM), University of Sri Jayewardenepura, Sri Lanka introduced the Master of Customs Administration (MCA) in 2009. The MCA is the first of its kind in the South Asian Region and the course gathered significant interest from the private sector. This prompted CCES and PIM to design an equivalent Master of Business Administration (MBA) program to cater to the needs of the private sector in Sri Lanka, thus the MBA in International Trade and Logistics (IT&L) was launched in 2010.

International Trade and Logistics is a key area in the modern economy with a rapidly growing need to enhance the competency levels in both Government and private sectors. The curriculum of the MBA IT&L incorporates the key elements of International Trade and Logistics with a view to enhance and refine knowledge and skills required for the broad regulatory needs of the sector.

MASTER OF CUSTOMS ADMINISTRATION

The highly specialised degree teaches students to assess and implement a combination of the local management concepts, public administration and organisational behaviour unique to the Sri Lankan environment. This degree has been designed specifically for the Sri Lankan Customs Department and is compliant with the World Customs Organization (WCO) Professional Standards.

MASTER OF BUSINESS ADMINISTRATION IN INTERNATIONAL TRADE AND LOGISTICS

This specialised MBA Degree in International Trade and Logistics is for individuals who are already involved in the International Trade and Logistics industry at the operational and policy levels. The key focus of this program is on the private sector, but is also geared to ensure competency requirements are enhanced from a public sector perspective.

For further information please visit: www.pim.lk



CCES COURSES IN THE MALDIVES



In 2011 the Maldives Customs Service (MCS) established a Diploma in Customs Management course, in collaboration with CCES. A special ceremony was held at the Customs Building in the Maldives, on 2 October 2011, to inaugurate this course. Commissioner General of Customs, Mr. Mohamed Aswan officiated at the ceremony.

The objectives of the course are to establish a learning culture within the MCS at the operational level, to provide operational staff the opportunity to obtain an accredited tertiary qualification related to Customs Competencies locally within the Maldives working environment and to build operational capacity within MCS.

The course is designed to:

- Enhance the knowledge of operational staff in the areas of revenue collection, trade facilitation and border management.
- Provide insights into international best practices and bench marks related to regulating and administering international trade.
- Develop skills relating to modern approaches in enforcing trade related regulations.
- Introduce operational staff to different facets of maritime law.
- Assist operational staff to apply theoretical knowledge in solving organisational issues in an actual work setting through work related projects.

The course consists of 8 modules:

1. Customs Management
2. International Trade Terms
3. Governance and Integrity
4. The Revised Kyoto Convention
5. Operational Risk Management
6. Introduction to Maritime Law
7. Managing in the Customs Environment
8. Workplace related project

Instructors from CCES, University of Canberra are facilitating the modules.

Similar programs are being developed for other administrations. To learn more about the program and options for introducing it into other countries, please contact us at customs.centre@canberra.edu.au

Further information is available at: www.customs.gov.mv/en/

CCES COURSES IN QATAR



At the request of the General Directorate of Customs, the Centre for Customs and Excise Studies (CCES) and the Community College of Qatar (CCQ) have partnered to develop and deliver an Associate of Applied Science degree in Customs Management. The first cohort commenced in September 2012.

The introduction of this specialised degree program is significant as it recognises the crucial role played by Customs in the economic development of Qatar. The need to achieve and maintain high professional standards throughout the Customs Department is critical to the success of the State of Qatar's rapid growth in the international marketplace. Customs not only ensures compliance with the country's regulatory requirements but also plays an important part in the facilitation of trade and travel.

CCES is therefore delighted to be working with CCQ and the General Directorate of Customs on this exciting initiative. We are also conscious of the important role which the program plays in achieving the Qatar National Vision 2030 by building the capacity of Qatar Customs in a way that will ensure the efficient and transparent delivery of public services and create a vibrant climate for overseas investment.

Further information is available at: www.ccq.edu.qa



VOCATIONAL PROGRAMS



We provide a comprehensive range of non-award training and professional development programs. Our programs are based on international best practice and involve the provision of education to professionals across a range of disciplines, including customs administration, revenue and tax administration, law, border management, international trade, and economics.

Noting that vocational courses are not run for individuals, please determine your agency's training needs, and select courses accordingly. In some cases agencies may wish to amalgamate some courses e.g. Customs Control & Cargo Control. Vocational courses are generally offered face to face, and we are planning an on-line capacity in the near future. Vocational Courses include:

CORE CUSTOMS SKILLS

- Customs Tariff 1
- Customs Tariff 2
- Customs Valuation
- Rules of Origin
- Cargo: Principles and Procedures
- Travellers: Principles and Procedures
- International Trade Transactions
- International Customs Law 1
- International Customs Law 2
- Customs Audit Techniques 1
- Customs Audit Techniques 2

MANAGEMENT DEVELOPMENT

- Senior Management Development Program
- Operational Management Development Program
- Regulatory Compliance Management
- Ethics and Integrity
- Managing Media Relations

CUSTOMS SPECIALIST SKILLS



"The Center for Customs and Excise Studies delivered a substantial and important risk management program in Cambodia as part of a broader trade facilitation initiative. In this work they demonstrated a truly impressive ability to facilitate the delivery and implementation of significant regulatory reform while working with a number of counterpart Ministries in a complex political environment."

- Roger Bednall, Former Manager, AusAID's Cambodia Australia Technical Assistance Facility

Further information is available at: www.customscentre.com

DRUG IDENTIFICATION KIT & DRUG INFORMATION DVD

This specially designed Drug Identification Kit consists of over 30 simulated drug samples designed to assist with visual identification of illicit substances. Each sample is packaged individually in a clear plastic box, with an insert reference card that provides a colour image and key information about the enclosed drug. Three sealed display boards showing 20 paraphernalia items associated with drug use are also included in the kit. The kit is packaged in a hard sided, secure briefcase with a coloured identification chart and drug data sheets.

Included in this kit is an educational DVD. Key topic areas include illicit drug identification; understanding drugs and their effects; cultivation, production and trafficking.

The DVD may also be purchased separately.

"We LOVE the kit! It is useful when training staff and volunteers and is a great hit on our 'stand' at conferences, school presentations etc. An awesome resource that I have thoroughly recommended to others."

- Alanna Fraser – Manager, Training & Program Development | Teen Challenge Queensland

"The kit is very useful for presentations and I would recommend it to others who present on drug issues."

- Sergeant Keith WHEELER - Sturt Drug Action Team Coordinator, SA Police



For more information go to: www.customscentre.com



CENTRE FOR CUSTOMS & EXCISE STUDIES



For further information, please contact:
Centre for Customs & Excise Studies

Phone: +61 2 6201 5487
Email: customs@csu.edu.au
Web: www.customscentre.com

Annex M: Centre For Customs and Excise Studies (CCES) Short Courses



**CENTRE FOR CUSTOMS AND EXCISE STUDIES
SHORT COURSE MATERIALS
AVAILABILITY AS AT JUNE 2012**

JUNE 2012

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Customs Tariff 1

Course Duration

Five days

Course Overview

The Harmonized System (HS) Nomenclature is used internationally as the basis for classifying goods for the purposes of levying Customs duties and collecting trade statistics. This course introduces participants to the HS Nomenclature and provides them with skills and knowledge to enable them to classify imported goods for Customs purposes under their national legislation.

You will learn to:

- Explain the aims and objectives of the HS.
- Describe the obligations of contracting parties to the HS Convention.
- Interpret the structure of the international nomenclature.
- Explain the principles of the identification of goods.
- Explain the directives of Interpretative Rules 1 and 6.
- Explain the importance of legal notes in classification.
- Describe the principles of Interpretative Rules 2–5.
- Describe the principles in classifying parts and accessories.
- Classify goods using Interpretative Rules 1 and 6 and relevant legal notes.

Program Content

- History of Nomenclature
- Development of the HS
- HS Convention
- HS Nomenclature
- HS Committee
- Publications
- The Classification Structure
- The Classification Process
- Legal Notes
- Interpretative Rules 1 and 6
- Interpretative Rules 2–5
- The Classification of Parts and Accessories

Customs Tariff 2

Course Duration

Five days

Course Overview

This course is designed for people who are already familiar with the HS Nomenclature and require an advanced level of knowledge in its application. It is expected that participants undertaking this course will already have completed Customs Tariff 1 or its equivalent. The course further develops the skills and knowledge introduced in Customs Tariff 1 and introduces participants to some of the more complex aspects of the HS Nomenclature.

You will learn to:

- Examine and discuss the more complex areas of Interpretation Rules, including the concept of essential character.
- Explain the issues involved when classifying goods according to the principles of Rules 2 and 3.
- Examine and explain the legal notes that relate to the classification of parts and accessories.
- Classify goods complete, incomplete or a part, according to all of the Interpretation Rules.

Program Content

- Revision of The Dash System
- Advanced Analysis of Interpretative Rules 1 and 6
- Advanced Analysis of Classification of Parts and Accessories
- Advanced Analysis of Legal Notes
- Application of Interpretation Rules 2–5
- Application of Classification of Parts and Accessories to complex problems
- Complex Legal Notes related to Classification of Parts and Accessories

Customs Valuation

Course Duration

Five days

Course Overview

The World Trade Organization (WTO) Valuation Agreement is the internationally recognised system for determining the Customs value of imported goods. This course provides participants with an introduction to Customs valuation and provides them with the necessary skills and knowledge to apply the relevant articles of the Agreement to determining the Customs value of imported goods under their national legislation.

You will learn to:

- List the six methods of valuing goods for Customs purposes and the relevant Articles of the WTO Valuation Agreement.
- Apply the WTO valuation principles to assess the transaction valuation of goods and accordingly examine the valuation legislation in your country and identify if it incorporates these principles.
- Examine and discuss various WTO advisory opinions in regard to determining customs value.
- Identify the sale for export to the country of importation and the price actually paid or payable by the buyer to the seller for the goods.
- Determine the customs value of import transactions incorporating transport costs, production assists, commissions and royalties.
- Explain how the hierarchal and sequential application of the methods of valuation works.
- Apply the rules to determine customs value.

Program Content

- History of the GATT/ WTO and the development of the Valuation Agreement
- Principles of the WTO Valuation Agreement
- The concept of "Transaction Value"
- Identification of sale for export to the country of importation
- Allowable additions to the price actually paid or payable
- The alternate Valuation Methods

Rules of Origin

Course Duration

Three days

Course Overview

An alternative to the multilateral approach of trade liberalisation is for countries to pursue bilateral or plurilateral trade agreements. At the heart of these agreements are Rules of Origin that determine the eligibility of goods to receive preferential treatment. This course examines regionalism and Rules of Origin in detail, with a particular focus on free trade agreements.

You will learn to:

- Describe Free Trade Agreements (FTAs) through case study examination.
- Examine your country's situation in regard to regional FTAs and assess against WTO principles.
- Document and display a sound knowledge of Rules of Origin under GATT/WTO and the WCO attempts at coverage for non-preferential rules.
- Examine the Standards and Recommended Practices in the Revised Kyoto Convention and compare with your own country's legislation.
- Outline the Convention's guide to how the Rules of Origin should be administered.

Program Content

- Regional and Bilateral Arrangements
- The concept of "Origin"
- Non-Preferential Rules of Origin
- Preferential Rules of Origin
- Revised Kyoto Convention, Specific Annex K
- Revenue Administration : Application of the Revised Kyoto Convention

Cargo: Principles and Procedures

Course Duration

Five days

Course Overview

Cargo operations at airports, seaports, and land border crossings require a range of specific skills, particularly in the primary assessment of risk and in physical and documentary processing of cargo. This course provides participants with the technical knowledge and skills to apply relevant cargo control techniques in various operational environments, including airports, seaports, and land border crossings.

You will learn to:

- Describe the five principles specified in the revised Kyoto Convention that are directly relevant to Customs Control.
- Explain the importance of having designated entry points in effective customs control.
- Determine the impact of the WCO SAFE Framework of Standards and similar national or regional initiatives.
- Examine the benefits of advance cargo reporting.
- Examine practices and assess the extent that they achieve the objectives and principles of the WCO SAFE Framework of Standards.
- Apply the process describe in the risk management framework to assess the level of risk.
- Identify the advantages and disadvantages of using non-intrusive options to screen a container.

Program Content

- Entry Points
- Cargo Reporting
- Revised Kyoto Convention
- Cargo Management Framework
- Customs Business Partnerships
- Risk Management
- Risk Indicators
- Cargo examination
- Advanced Cargo Information
- The Unified Customs Law of GCC
- Entry and Clearance of Goods
- Reconciliation

International Customs Law 1

Course Duration

Five days

Course Overview

In exercising their responsibilities, it is imperative that Customs agencies understand and abide by the provisions of the various international conventions and agreements that impact on customs-related matters. This course introduces participants to the relationship between the responsibilities of customs authorities, international law, and its relationship to domestic law. The course examines the jurisdiction of customs authorities and assesses the international organisations and conventions that impact on customs activities, with particular focus on the impact of the conventions of the WCO.

You will learn to:

- Describe the sources of Customs international Law.
- Familiarise yourself with the various international Conventions relevant to Customs organisations.
- List the Conventions that are administered by the WCO.
- Explain the WCO's legal personality as detailed in the annex to the CCC Convention.
- Outline the fundamental principles prescribed by the Chicago Convention on Civil Aviation.
- Describe the basic principles of the United Nations Convention on the Law of the Sea (UNCLOS).

Program Content

- International Customs Law and the Contemporary International Environment
- Sources of International Customs Law
- The Institutional Framework
- Customs Jurisdiction – In the Air and at Sea
- Extraterritoriality and Immunity

International Customs Law 2

Course Duration

Five days

Course Overview

In exercising their responsibilities, it is imperative that Customs agencies understand and abide by the provisions of the various international conventions and agreements that impact on customs-related matters. The course examines the jurisdiction of customs authorities and assesses the international organisations and conventions that impact on customs activities, with particular focus on the impact of the conventions of the WCO. This course builds on the topics covered in International Customs Law 1 and looks at the issues of international law in more depth.

You will learn to:

- Describe the agreements set out in various conventions designed to create co-operation between Customs organisations.
- Describe the meaning of 'State' and 'Diplomatic' Immunity.
- Describe the five key international agreements that cover trade in goods, including those commodities which are treated either as prohibited imports or exports and the rules that govern the penalties that can apply.
- Explain the processes which international law sees as appropriate for the investigation, prosecution and penalising of offences against the Customs law – and the rights of offenders to appeal against their conviction or penalty.

Program Content

- Fundamental Concepts of the Revised Kyoto Convention
- Specific Rules on the Importation and Exportation of Goods
- Offences and Sanctions and Appeals
- International Customs Offences
- International Guidance on Penalties and Legal Processes

Customs Risk Management

Course Duration

Five days

Course Overview

In the face of mounting pressure from the international trading community, border agencies including customs are gradually abandoning their traditional, routine gateway checks and are applying the principles of risk management, with varying degrees of sophistication and success, in an effort to facilitate the process of directing resources towards areas which have the potential to cause disruption of control or loss of revenue. Some have taken the concept further by seeking to actively identify and address potential impediments to their objective of facilitating legitimate trade. This course provides participants with the necessary skills and knowledge to identify, analyse and evaluate risks relating to their workplace objectives, and to identify appropriate risk treatments.

You will learn to:

- Define what risk is and explain the two elements of risk.
- Describe the six steps of the risk management framework as defined in the Revised Kyoto Convention.
- Examine the three 'risk analysis' methods.
- Outline the five levels of risk used to describe the seriousness of each identified risk.
- Assess and prioritise the levels of risk.
- Determine strategies to treat the risk.

Program Content

- The context of risk management
- An overview of risk management
- Identifying risks
- Analysing risks
- Assessing and prioritising risks
- Treating risks
- Monitoring, reviewing and communicating risks

Customs Profiling and Targeting

Course Duration

Five days

Course Overview

With the increase in trade and diminishing resources, border agencies such as customs cannot inspect the great percentage of cargo, conveyances or passengers crossing the border. This course applies the specific techniques of profiling and targeting used by many administrations within a risk management approach to successfully improve their chances of intercepting contraband at the border.

You will learn to:

- Assess your border control point against the factors identified in the course and determine the risks posed at your border control point giving a risk rating of each risk.
- Apply the profiling model presented in the course to develop profiles to assist Customs officers to select high-risk targets.
- Examine risk indicators across a range of customs environments and use these to assess and prioritise risks across different customs areas.
- Describe the key activities that a Customs administration needs to undertake in order to effectively profile and target potentially high risk transactions.

Program Content

- The New Security Environment
- WCO/WTO Imperatives
- Meeting Challenges through Strategic Planning
- Risk Management and Business Planning
- Detecting and Treating Risk
- Risk Management Framework
- Operational Risk Assessment
- Profiling
- Targeting or Selectivity
- Setting up a Risk Management Unit
- Detecting and Treating Risk

Duty Suspension Regimes

Course Duration

Two days

Course Overview

This course examines the different approaches adopted to permit the import of goods for duty-free storage, processing and re-export, and temporary admission. It discusses the principles and recommended practices behind duty suspension schemes and sets out case studies that illustrate those principles and practices.

You will learn to:

- Describe the differences between the types of duty suspension regimes.
- Outline the basic requirements to support the different regimes.
Explain the types of controls that are necessary to manage the risks associated with particular approaches.
- Describe the relevant international conventions that govern duty suspension.
- Identify the compliance aspects of duty suspension regimes.
- Understand the advantages and disadvantages of particular types of duty suspension.

Program Content

- Concept of 'Duty Relief'
- Temporary Importation
- ATA Carnets and the Istanbul Convention
- Manufacturing Under Bond
- Bonded Warehousing
- Free Zones and Export Processing Zones
- Conceptual Framework for Duty Relief

Intelligence: Principles and Procedures

Course Duration

Five days

Course Overview

Information management and intelligence are rapidly becoming the 'lifeblood' of regulatory agencies, particularly in relation to their law enforcement and risk management responsibilities. As more and more information and data analysis are required by modern decision makers, there is a recognised need for increased information, networks, databases, analysis, and dissemination. This course provides participants with the knowledge and skills to apply intelligence tools, systems and techniques to pro-active and reactive tactical, operational and strategic analysis.

You will learn to:

- Explain the difference between information and intelligence and the different levels of intelligence.
- Outline the stages of the intelligence cycle.
- Describe the various internal and external sources of information available to the analyst.
- Describe the risk management process.
- Apply link analysis and charting to visually present risks.
- Explain the use of profiling, targets and alerts to select persons, carriers, companies or goods that present a high level of risk and necessitate effective risk treatment.

Program Content

- What is intelligence and why is it important?
- Intelligence Cycle
- Intelligence Sources
- Collection of Intelligence
- Intelligence Networks
- Risk Target Identification Methodologies
- Development of Link Network Charts
- Risk Assessing Cargo and Passengers
- Profiles and Targets
- Indicators and Trends

Fraud Control

Course Duration

Five days

Course Overview

Border agencies throughout the world are reporting an escalation of criminal activity, particularly in relation to prohibited goods and revenue fraud. More sophisticated information management systems and fraud control plans are required; these include the identification of opportunities for information exchange, access and disclosure, as well as better integrated approaches to identification and treatment of illegal activity. This course provides participants with the skills and knowledge to identify and deal with such threats, including the development and implementation of fraud control plans (both external and internal).

You will learn to:

- Describe the meaning of Customs fraud.
- Examine customs legislation in relation to fraud offences.
- Describe the Risk-based Compliance Management pyramid in relation to strategic management approach to dealing with revenue fraud.
- Outline what international law states regarding the treatment of fraud.
- Identify the organisation's key fraud risks.
- Discuss the steps of the risk assessment process as they relate specifically to fraud and corruption control.
- Develop a fraud control plan.

Program Content

- Understanding Fraud
- Types of Fraud
- Internal and External Fraud
- Integrated Strategic Approach to Fraud Control
- Principles of Effective Fraud Control
- Risk Management
- Fraud Risk Assessment
- Internal Control
- Developing a Fraud Control Plan
- Fraud Detection, Investigation and Response

Drug Identification

Course Duration

Five days

Course Overview

The abuse of illicit drugs is a global phenomenon. It affects almost every country, although its extent and characteristics may differ from region to region. This course provides participants with underpinning knowledge of the three main elements of the global illicit drug problem: production, trafficking, and consumption.

You will learn to:

- Describe the main illicit drugs that fall under the three classes of psychoactive drugs, stimulant, depressant and hallucinogens.
- Detail the common forms that the drugs can be found in, the common street names, the physical and behavioral effects and the global consumption and abuse of each drug.
- Describe the key principals of the three international drug control Conventions.
- Examine trafficking trends in your region, identifying illicit drugs that are a particular problem in your country.
- Describe the global trends with regard to the production and trafficking of illicit drugs.
- Explain the substances that are referred to as precursor chemicals and used in the manufacture of illicit synthetic drugs.
- Describe the physical appearance, legitimate and illicit use, countries where the substance is manufactured as well as the illicit drug produced of the more commonly known precursor chemicals.

Program Content

- Illicit Drugs, Consumption and Abuse
- Drug Classification
- Global Drug Consumption and Abuse
- International Drug control
- Cultivation and Production Methods and Trends
- Trafficking Trends
- Precursor Chemicals

Customs Clearance

Course Duration

Five days

Course Overview

The clearance of internationally traded goods and related customs formalities form the core of customs responsibilities. The way in which such responsibilities are carried out can impact significantly on the competitiveness of the international trading community. This course examines the key functions of customs clearance and associated activities, and provides participants with the necessary skills and knowledge to enable them to determine the appropriate Customs treatment of imported goods under their national legislation.

You will learn to:

- Examine the ICC recommendations in relation to local clearance procedures.
- Outline the rights and responsibilities of declarants.
- Assess how your administration compares to international standards.
- Describe why physical examination and the application of risk assessment is a necessary part of the clearance process.
- Examine how the Customs administration releases goods compared with the standards set out in the Revised Kyoto Convention.
- Discuss the special provisions of the Convention that Customs may provide to those with a sound record of Customs compliance.

Program Content

- The Revised Kyoto Convention
- International Context
- The Goods Declaration Process
- Lodgment and Registration of the Goods Declaration
- Amendment or Withdrawal of the Goods Declaration
- The Physical Examination and Sampling of Goods
- The Release of Goods
- Special Provisions for Compliance
- Clearance of Goods at the Authorised Persons' Premises
- Periodic Goods Declarations

Customs Transit and Transhipment

Course Duration

Two days

Course Overview

This course introduces participants to the concepts of transit and transhipment and provides them with the necessary skills and knowledge to enable them to determine the appropriate Customs treatment of transit and transhipment goods under their national legislation.

You will learn to:

- Describe the core provisions that must be in place in regard to transit goods.
- List the most important international and national transit regulations.
- Describe the TIR convention and explain why it is so successful.
- Describe the ATA convention and explain the main difference from the TIR convention.
- Explain the processes associated with carnets.
- Outline what must be taken into account as prescribed by the revised Kyoto Convention when starting a transit journey.
- Identify appropriate transit controls.
- Describe the Customs procedures recommended by the Kyoto Convention with regard to the end of the transit journey.
- Outline relevant standards relating to transhipment.

Program Content

- Principles and Practices of Customs Transit
- International Influences on Customs Transit
- International Agreements on Transit and Transhipment
- The Revised Kyoto Agreement
- Transhipment standards

Export Control

Course Duration

Five days

Course Overview

This course is aimed at developing a clear understanding of the requirements required to legitimately export goods, the export formalities to be completed and providing a sound appreciation of the reasons for these controls. You will be introduced to best practice frameworks and you will also gain a clear understanding of the conventions and treaties that form part of the international environment that you work within.

You will learn to:

- Explain the reasons for export controls and customs role in the export of goods.
- Outline your country's export legislation.
- Describe the standards and recommended practices of the key international conventions and obligations in regard to exportation of goods.
- Describe the two key strategies that can be used to carry out compliance activities.
- Outline the red flag indicators and sources that border agency officers can access to assess export cargo for suspicious activity.
- Examine your legislation and identify the penalties that apply to exporters for non compliance.

Program Content

- Export Control Administration
- Customs Export Requirements
- Strategic and Dual Use Goods
- Treaties
- Export Control Arrangements
- Nuclear Suppliers Group
- Diversion of Goods/Technologies
- Compliance Aims and Objectives
- Suspicious Advances
- Legislation, Licenses and Permits
- Penalties for Non Compliance

Intellectual Property Rights

Course Duration

Five days

Course Overview

The international regulation of intellectual property has an increasing impact on Customs administrations. There are a number of multilateral treaties that deal with intellectual property issues, most notably the WTO rules on Trade-Related Aspects of Intellectual Property (TRIPS). This course examines the principles and concepts of intellectual property law, with particular emphasis on the way in which intellectual property rights are regulated in the international trading environment.

You will learn to:

- Explain the global nature of Intellectual Property abuse.
- Identify the basic rights of those who own intellectual property and the powers of government that enforce those rights.
- Examine the affects of abuse of intellectual property.
- Outline the international agreements administered by the World Intellectual Property Organisation (WIPO) relating to copyright and trade marks.
- Explain the provisions of the TRIPS Agreement which authorise border agencies to undertake enforcement and other measures in relation to IPR.
- Describe the requirements of some bilateral free trade agreements in relation to IPR enforcement.
- Describe the basic approach under your Law to implementation of the international obligations.
- Identify the provisions of the Trade Marks Law and Copyright Law which directly impact upon border agencies.

Program Content

- Types of Intellectual Property Rights
- Obligations to Protect IPR under International Law
- WIPO Agreement
- The WTO Agreement on Trade Related Aspects of Intellectual Property
- Domestic IPR Legislation

Container Search Techniques

Course Duration

Five days.

Course Overview

Sophisticated concealment methods are used by criminal syndicates in an attempt to avoid detection by border agencies. This course is designed to give officers the practical skills to undertake effective, systematic examinations of containerised goods.

You will learn to:

- Identify and describe options for screening containers to determine whether a full examination of its contents should be undertaken.
- Explain the flow of containerised cargo and the role of the parties involved.
- Describe the principles and processes of Inspection and Search.
- Describe common methods used to conceal and detect contraband within a container.
- Conduct a comprehensive examination of containerised and loose cargo.

Program Content

- Principles of Inspection & Search
- Verification of Documents
- Containerised Cargo Flow
- Container Construction
- Commercial Packaging
- Camouflage & Concealment
- Examination Procedure and Process
- Systematic Search
- International Standards
- Technology
- Cargo Search Toolkit
- Health and Safety

Customs Control

Course Duration

Five days

Course Overview

The concept of Customs control relates to the measures applied by Customs authorities to ensure compliance with the laws and regulations for which they have administrative responsibility. In exercising control, Customs authorities around the world are increasingly required to provide appropriate levels of facilitation to legitimate traders, travellers and carriers while maintaining protection of the revenue and community.

You will learn to:

- Understand the principles of customs control;
- Understand the international, regional and national context for customs control;
- Identify the issues that impact on the balance between facilitation and control;
- Apply strategies that achieve a balance between facilitation and control;
- Apply appropriate controls in a range of operational settings

Program Content

- Risk management in the Customs context
- Principles of selectivity, profiling and targeting
- The use of information and other technologies to support customs control
- Methods of control
- Leveraging Advance Information
- Real-time and Post-Clearance Controls
- Systems-based controls
- Trade Cooperation

Leading and Managing Teams

Course Duration

Five days

Course Overview

Team leaders in modern Customs authorities must be held accountable for the performance and motivation of their team. The successful team leader is the key to operational effectiveness and the development of future Customs managers. This course introduces students to practical team based procedures that assist team leaders to effectively lead and manage their teams to achieve their operational objectives delivered in a workshop environment.

You will learn to:

- Understand and apply concepts of leadership;
- Operate in and contribute to a team-based environment;
- Understand team dynamics;
- Model leadership behaviours;
- Understand and apply flexible skills and techniques to contemporary work practice

Program Content

- Concepts of "Leadership" – What is a "leader"?
- Understanding Productivity and Output
- Communication and Cooperation
- Motivating Teams
- Improving Team Processes
- Modelling Desired Behaviours

Revised Kyoto Convention

Course Duration

Five days

Course Overview

In recent years, Customs practices and procedures have been put under the microscope, and have often been criticised for creating non-tariff barriers. Consequently the WTO has called for the simplification and harmonisation of Customs procedures as a key to trade facilitation. In response to such criticism, the WCO has developed the International Convention on the Simplification and Harmonization of Customs Procedures - the revised Kyoto Convention. The Convention represents the international blueprint for prudent, innovative customs management, and is designed to maintain the relevance of customs procedures at a time when technological developments are revolutionising the world of international trade and travel

You will learn to:

- Understand the international, regional and national context for customs practice and procedure;
- Understand the importance of customs procedures as an element of trade facilitation;
- Understand the role of Customs and the Revised Kyoto Convention in the multilateral negotiations on "Trade Facilitation" as part of the WTO's Doha Round;
- Understand the implications of the Revised Kyoto Convention in their particular area of responsibility

Program Content

- Principles of the Revised Kyoto Convention
- The Revised Kyoto Convention and the WTO
- The General Annex and Guidelines
- The Specific Annexes and Guidelines

Strategic Management

Course Duration

Five days

Course Overview

The trend towards globalisation brings with it a requirement for customs administrations to increasingly standardise and harmonise their procedures, and to meet international standards of performance in managing the flow of people and goods across their borders. More than ever, customs administrations require high performance managers who are well equipped to manage systems, processes and resources, and provide strong and effective leadership, guiding staff through periods of significant organisational change.

You will learn to:

- Understand the principles and practices of strategic management;
- Apply the principles and practices of strategic management in their particular work environment;
- Identify the factors that influence strategic management and how to evaluate those factors on an ongoing basis

Program Content

- The concept of "strategy"
- Strategic management and Leadership
- Contemporary and emerging issues and their potential impact on Customs
- Strategic planning in the customs environment
- Managing Change

Supply Chain Security

Course Duration

One day

Course Overview

The benefits arising from the opening of the global communications and transportation networks have not been confined to legitimate entities. Globalisation has also increased the scope and reach of other actors, among them terrorist groups and criminal networks. It has provided the means for terror groups to operate within a global context. Terrorist attacks can seriously disrupt the passage of people, goods, and modes of transport across borders. Measures designed to stop terrorism can add certainty and stability to the global economy, raise investor confidence, and facilitate trade. This program is designed to provide background on the U.S., international and regional responses to the threat terrorism poses to international trade. It also looks at the specific roles that border agencies have to play to achieve supply chain security.

You will learn to:

- Explain the reason for supply chain security requirements, including the international position.
- Describe the WCO SAFE Framework of Standards and the responses to increased security demands relating to the movement of cargo.
- Describe Authorised Economic Operator (AEO) programs and their role in coordinated supply chain security.

Program Content

- Background to Supply Chain Security
- Impact of International Terrorism
- U.S. Response
- International Response
- WCO Framework of Standards
- Regional Response
- The role of Customs in Securing International Trade
- The role of Business in Securing International Trade
- Detection and Security Technology

Decision Making and Appeals in Customs Matters

Course Duration

One day

Course Overview

Customs decisions should be made in a transparent and fair manner. Those who are affected by Customs decisions should be afforded the opportunity to appeal against any decision which impacts on them. It is, therefore, important that appropriate provisions are made to supply affected parties with reasons for any decision or omission and for such parties to have a right of appeal to a competent authority. This course provides participants with the necessary skills and knowledge to enable them to identify situations in which Customs decisions may be appealed, and to ensure that the principles of natural justice are observed in a range of workplace settings.

You will learn to:

- Identify the characteristics of good decision making.
- Define Administrative law.
- Examine review procedures in place in the Customs administration to review any Customs decision.
- Describe the steps to be taken in making a good decision.
- Examine ethics in the public service environ and discuss if breaches of codes of ethics occurred in case studies presented in the course.
- Outline the standards in regard to appeals as stipulated in the revised Kyoto Convention.
- Examine the advantages and disadvantages of the appeal court system that exists for Customs matters in your country.

Program Content

- Customs Decisions
- Administrative Law
- Natural Justice
- Characteristics of a Good Decision
- Steps in Decision Making
- Structure of Appeals
- International Conventions
- Grounds of Appeals
- Appeals Decisions
- Other Avenues of Review

Duties, Taxes and Fees

Course Duration

One day

Course Overview

This course assumes a basic knowledge of Customs Valuation and Customs Tariff. The clearance of internationally-traded goods generally involves the payment of import duties, taxes and fees. Customs release is usually granted provided the appropriate revenue liability is recorded against the importer of the goods. Customs may require duties and taxes to be paid at or before the time of clearance, or allow payment to be deferred and made on a periodic basis, provided that certain conditions are met. Bank security may also be required in certain circumstances to guarantee payment, with all such conditions made specific in national legislation. This course provides participants with the skills and knowledge to enable them to assess the amount of duty and tax payable on imported goods under their national legislation.

You will learn to:

- Explain the international basis for the assessment of duties and taxes.
- Describe the concept of self assessment as detailed in the Revised Kyoto Convention.
- Outline the payment and collection of duties and taxes as set out in the Convention.
- Explain the standards relevant to the repayment of duties and taxes as specified in the Convention.
- Describe the principles and international influences that apply to duties, taxes and fees.
- Explain the legislation, procedures and practices for duties and taxes as administered by your country's Customs administration.

Program Content

- The World Trade Organization (WTO)
- Regional Trade Agreements
- The Revised Kyoto Convention
- Administration of Duties and Taxes
- Self Assessment by Declarants
- Minimum Values and Errors in the Statement of Duties and Taxes
- Deferred Payment
- Repayments
- Reduction of Duties and Taxes

Regulatory Compliance Management

Course Duration

Five days

Course Overview

Internationally, the statutory provisions and administrative practices relating to the way in which border agencies manage compliance are increasingly reflecting the need to strike an appropriate balance between regulatory control and trade facilitation. In addition, there is a growing recognition of the fact that border agencies and the business community are to a great extent interdependent, not independent, and customs administrations are now developing compliance management regimes that are based on the concept that regulatory compliance should be regarded as a joint responsibility of both government and the trading community. This course provides participants with the necessary skills and knowledge to identify appropriate compliance management strategies in a variety of workplace settings.

You will learn to:

- Explain the two risks that enable a regulator to manage compliance in a balanced way.
- Describe the facilitation/control matrix.
- Examine the compliance management matrix and assess this against a regulatory activity undertaken by your organisation.
- Describe the key characteristics of a risk management approach to compliance management.
- Examine a number of strategies from various customs agencies to improve regulatory compliance.

Program Content

- Regulatory Compliance Fundamentals
- Compliance with the Law
- Balancing Facilitation and Control
- Compliance Management Framework
- Risk Based Compliance Management Pyramid

Ethics and Conduct

Course Duration

Three days

Course Overview

Ethics is an important but often neglected component of management studies. The increasing focus on public service values has increased the interest in improving ethics within public sector organisations throughout the world. There are demonstrative benefits in reducing corruption in organisations, however there is considerable effort required before benefits are tangible. This course will focus on ethics in the workplace, particularly in the public sector.

You will learn to:

- Examine the public service values as identified by the OECD and discuss values and ethical behaviour common to your workplace.
- Describe the benefits of ethical behaviour in the workplace.
- Analyse your workplace and list the potential consequences of small acts of corruption in your work place.
- Explain the four main functions of the OECD integrity framework.
- Identify what steps you would undertake and the barriers that you may encounter in implementing an ethics program in your organisation.
- Apply the key elements of the Revised Arusha Declaration in assessing and recommending changes to work practises to a work area with the view of improving integrity.

Program Content

- Background of Ethics
- Ethical Behaviors in the Workplace
- Unethical Behavior
- Public Service Obligations
- Risk Identification and Assessment
- Ethical Decision Making
- Complaint Policy
- Compliance Framework
- Customs Integrity
- Corruption
- WCO and Ethics
- Revised Arusha Declaration

Managing Media Relations

Course Duration

Two days

Course Overview

This course introduces participants to principles of effective communication with the media. The course will provide participants with the knowledge and skills to write a press release, and effectively communicate with different media organisations. It will also enable participants to organise a press conference, manage questions and answers, and maintain a good relationship with media representatives and organisations.

You will learn to:

- Describe the pros and cons of the various forms of media.
- Describe the roles of the key people in the media.
- Explain the organisational and logistical issues that would ideally be put in place to ensure an orderly and timely release of a press statement.
- Outline the steps that need to be addressed to successfully prepare for a press conference.
- Explain the advantages of developing a long term media plan.
- List and explain the key elements that need to be considered in assessing the newsworthiness of a potential press release.

Program Content

- Types of Media
- Media Sources
- Roles of Key Media People
- Elements of a Press Release
- Writing a Press Release
- Visual Material
- Media Planning
- Potential Newsworthiness of your Organisation's Activities
- The Reporter – A Profile
- Preparation for an Interview
- Review and follow up

Annex N: USAID Trade Project Training Plan

March 2014						
Course Name and Duration	Location	Target Audience	Course Topics	No of Trainees	Delivery Dates	Trainers
Compliance Risk Management ICT/EDI Study Tour (10 days) 17 Days including travel to and from Australia	Canberra and Sydney Australia	Identified Customs Staff from Senior Executive staff to Superintendent Level Field Officers.	Risk Management in the Customs Context, Managing Regulatory Compliance, Intelligence Based Profiling and Targeting, ICT as an Enabler, National Single Window Work Site Visits of ACBPS in Canberra and Sydney	15	Monday 03 March to Saturday 15 March Depart 28 Feb Return 17 March	Centre for Customs & Excise Studies (CCES) Specialist Trainers Australian Customs and Border Protection Service (ACBPS)

April 2014						
Course Name and Duration	Location	Target Audience	Course Topics	No of Trainees	Delivery Dates	Trainers
Train the Trainer Development Program Phase 3 Introducing Compliance Management and PCA to FBR Trainers (5 Days)	Karachi	Identified Staff who completed the Phase 2 TtT Training Skills Course	Compliance Management Framework Principles of Regulatory Compliance Business Plans and Risk Management RKC and Principles of Audit Audit Legislation Business Sectors, Business Systems, Business Records	11	Monday 14 April to Friday 18 April	Trade Project TBA

May 2014						
Course Name and Duration	Location	Target Audience	Course Topics	No of Trainees	Delivery Dates	Trainers
Strategic Compliance Management 5 days	Karachi	Risk Management Committee, Collectors, Additional Collectors	Compliance Management Framework Principles of Regulatory Compliance Business Plans and Risk Management RM Framework Developing RM Plans and Internal Control Programs	8 -12	Monday 05 to Friday 09 May	Trade Project TBA FBR TtT x2
Post Clearance Audit 5 Days	Lahore	PCA Staff from Lahore, Karachi(3) and Islamabad (3)	RKC and Principles of Audit Audit Legislation Business Sectors, Business Systems, Business Records Entry Books and Logs, Accounting Records, Audit Approach, Types of Audit, Audit Planning and Selection, Visits to Traders Premises, Post Audit Reporting	12	Monday 19 to Friday 23 May	Trade Project TBA FBR TtT x 2
Strategic Compliance Management 5 days	Lahore	Risk Management Committee, Collectors, Additional Collectors	Compliance Management Framework Principles of Regulatory Compliance Business Plans and Risk Management RM Framework Developing RM Plans and Internal Control Programs	8 -12	Monday 26 to Friday 30 May	Trade Project TBA FBR TtT x2

June 2014						
Course Name and Duration	Location	Target Audience	Course Topics	No of Trainees	Delivery Dates	Trainers
Customs Agents Licensing and Regulation 3 Days	Lahore	Collectors, Additional Collectors, Staff Associated with Customs Agents Training and Regulation	TBA	10	Tuesday 03 to Thursday 05 June	Trade Project TBA
Strategic Compliance Management 5 days	Islamabad	Risk Management Committee, Collectors, Additional Collectors	Compliance Management Framework, Principles of Regulatory Compliance, Business Plans and Risk Management RM Framework, Developing RM Plans and Internal Control Programs	8 -12	Monday 09 to Friday 13 June	Trade Project TBA FBR TtT x2
Risk Management Profiling and Targeting 5 Days	Karachi	Intelligence Analysts Risk Management Committee Investigation Officers Deputy and Assistant Collectors	Risk Management Framework Strategic/Operational and Tactical RM Risk Assessment Creating Profiles Targeting, Profile Monitoring and Evaluation	8-12	Monday 16 to Friday 20 June	Trade Project TBA FBR TtT x2
Risk Management Profiling and Targeting 5 Days	Karachi	Intelligence Analysts Risk Management Committee Investigation Officers Deputy and Assistant Collectors	Risk Management Framework Strategic/Operational and Tactical RM Risk Assessment Creating Profiles Targeting, Profile Monitoring and Evaluation	8-12	Monday 23 to Friday 27 June	Trade Project TBA FBR TtT x2
Customs Agents Licensing and Regulation 3 Days	Islamabad	Collectors, Additional Collectors, Staff Associated with Customs Agents Training and Regulation	TBA	10	Tuesday 24 to Thursday 26 June	Trade Project TBA

July 2014						
Course Name and Duration	Location	Target Audience	Course Topics	No of Trainees	Delivery Dates	Trainers
Risk Management Profiling and Targeting 5 Days	Lahore	Intelligence Analysts Risk Management Committee Investigation Officers Deputy and Assistant Collectors	Risk Management Framework Strategic/Operational and Tactical RM Risk Assessment Creating Profiles Targeting, Profile Monitoring and Evaluation	8-12	Monday 07 to Friday 11 July	Trade Project TBA FBR TtT x2
Risk Management Profiling and Targeting 5 Days	Lahore	Intelligence Analysts Risk Management Committee Investigation Officers Deputy and Assistant Collectors	Risk Management Framework Strategic/Operational and Tactical RM Risk Assessment Creating Profiles Targeting, Profile Monitoring and Evaluation	8-12	Monday 14 to Friday 18 July	Trade Project TBA FBR TtT x2
Customs Agents Licensing and Regulation 3 Days	Karachi	Collectors, Additional Collectors, Staff Associated with Customs Agents Training and Regulation	TBA	10	Tuesday 15 to Thursday 17 July	Trade Project TBA
Risk Management Profiling and Targeting 5 Days	Islamabad	Intelligence Analysts Risk Management Committee Investigation Officers Deputy and Assistant Collectors	Risk Management Framework Strategic/Operational and Tactical RM Risk Assessment Creating Profiles Targeting, Profile Monitoring and Evaluation	8-12	Monday 21 to Friday 25 July	Trade Project TBA FBR TtT x2

August 2014						
Course Name and Duration	Location	Target Audience	Course Topics	No of Trainees	Delivery Dates	Trainers
HS Tariff, WTO Valuation and Rules of Origin (10 Days)	Lahore or Karachi TBA	Deputy Collectors to Principle Appraiser Level or equivalent Staff Drawn From DG Valuation DG PCA Appraisalment Preventive DG I&I	<u>Tariff</u> HS Overview, Classification Structure, Classification Process Interpretive Rules 1-6, Classification of Parts and Accessories <u>Valuation</u> Principles of Customs Valuation Limitations of use of Transaction Value, Transaction Value, Allowable Additions, The Alternative Methods <u>Origin and Preference</u> WTO/GATT Rules of Origin, RKC Rules of Origin, Trade Agreements Case Studies (ALL Topics)	15	Monday 04 to Friday 15 August	Trade Project TBA