Customs Post-Clearance Audit and Enforcement Training Course

17 – 21 May 2027
Paris - Right Bank business hotel



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Ref: 1581_25382 **Date:** 17 – 21 May 2027 **Location:** Paris - Right Bank business hotel **Fees:** 23500 SAR

Introduction:

Customs post-clearance audit and enforcement is the subject of this 1-week course for customs audit officers, enforcement units and importer compliance teams, ending with a Post-Clearance Audit Plan for a case organisation. Authorities and large importers lose duty and credibility when audits are chosen by habit, records are tested without a method and penalties are assessed inconsistently. Nominees already review declarations or defend them, and teaching is by case study on declaration files, ledgers and audit working papers. CoreConcept Training Center delivers this customs post-clearance audit course.

Course Objectives:

- Build a risk profile of importers from declaration history, trade data and past findings to select audit targets
- Plan and run a desk audit of declarations, invoices and ledgers with a documented test programme
- Conduct an on-site audit of importer records, interviews and systems and preserve evidence in working papers
- Test declared customs value against the six valuation methods of the WTO Valuation Agreement
- Verify origin claims and assess penalties, interest and duty recovery in line with proportionality principles
- Prepare a Post-Clearance Audit Plan that sequences selection, fieldwork, findings and recovery for a case organisation

Target Audience:

- Audit managers responsible for planning and supervising customs audits of importers
- Enforcement unit leads accountable for penalty cases and duty recovery decisions
- Risk analysts who build importer profiles and selection criteria
- Compliance managers in large importing groups who prepare for and respond to audits
- Finance and tax controllers who reconcile customs duty to ledgers and answer audit queries

Course Outline:

Day 1: Post-Clearance Audit Foundations and Selection by Risk

- Post-Clearance Audit Cycle From Selection to Closure Report
- Customs Control Continuum Linking Border Checks and Later Audit
- Importer Risk Profile Built From Declaration History
- Selection Matrix Weighting Value, Origin and Procedure Risk Indicators
- Audit Universe Register and Annual Audit Plan Draft

Day 2: Desk Audit Techniques and Evidence Standards

- Desk Audit Test Programme for Declarations and Invoices
- Data Analytics Tests on Declared Unit Prices and Quantities
- Ledger-to-Declaration Reconciliation Using Purchase and Payment Records
- Audit Working Paper Format and Evidence Chain Controls
- Information Request Letter Drafting and Response Tracking

Day 3: On-Site Audit of Importer Records and Valuation Testing

- On-Site Audit Entry Meeting Agenda and Scope Letter
- Walkthrough of Importer Purchasing, Logistics and Accounting Systems
- WTO Valuation Agreement Transaction Value Test of Declared Prices
- Related-Party Price, Royalty and Assist Adjustment Sampling
- Sequential Valuation Methods Fallback Test When Doubt Remains

Day 4: Origin Testing, Penalties and Duty Recovery

- Origin Claim Verification Request and Supplier Cost Sheet Review
- Bill of Materials Test of Regional Value Content Claims
- Penalty Assessment Grid Based on Intent and Revenue Loss
- Duty Recovery Notice Calculation With Interest and Offsets
- Voluntary Disclosure Handling and Appeal File Preparation

Day 5: Case Study on a Post-Clearance Audit Plan

- Case Importer Risk Profile and Selection Decision Memo
- Case Desk Audit Findings Summary From Declaration Sample
- Case On-Site Valuation and Origin Exception Schedule
- Case Penalty and Recovery Calculation Review With Peers
- Post-Clearance Audit Plan Completion and Defence

Skills You Will Gain:

- Importer Risk Profiling
- Audit Sample Selection
- Desk Audit Analytics
- Fieldwork Evidence Management
- Valuation Method Testing
- Origin Verification
- Penalty Assessment
- Duty Recovery Calculation

Why Attend This Course:

- Deliver a Post-Clearance Audit Plan to the audit director and head of enforcement for the next audit cycle
- Decide which importers merit fieldwork and which can be cleared by a desk review alone
- Avoid overturned assessments, disputed penalties and unrecovered duty caused by weak working papers
- Coach colleagues on selection criteria, evidence handling and penalty grids they can reuse

Conclusion:

Back at work, the participant presents the Post-Clearance Audit Plan to the audit director and head of enforcement, who use it to choose importers for the coming cycle, assign desk and fieldwork effort and set penalty and recovery practice. Compliance teams in importing groups use the same test programme to self-review before an audit begins. After the first audit cycle, the unit should review selection hit rates, duty recovered, assessments upheld on appeal and time to closure, then refine the risk profile.

Frequently Asked Questions FAQ:

What should participants know before a customs post-clearance audit course?

Participants should already review or prepare customs declarations and understand classification, value and origin at a working level. Bringing anonymised declaration samples, ledger extracts or past audit reports from their own organisation makes the case study more useful.

How does a customs post-clearance audit course differ from a general customs compliance course?

It concentrates on the audit itself: choosing targets by risk, testing records, assessing penalties and recovering duty. A general customs compliance course spends its time on classification, declaration preparation and relief regimes rather than on how an audit is run.

Why do customs authorities rely on post-clearance audit?

Auditing after release lets authorities examine importer records in depth without delaying goods at the border. It tests declared value and origin against purchase, payment and cost records and supports recovery of duty that was underpaid.

What do participants take back from the customs post-clearance audit course?

Participants take back a Post-Clearance Audit Plan, plus a risk selection matrix, a desk audit test programme and a penalty and recovery calculation template adaptable to their own organisation.