Post Clearance Audit Project for Oceania Customs Organisation

Objectives
To achieve the implementation of a Post Clearance Audit (PCA) scheme by Members of the World Customs Organization (WCO) and the Oceania Customs Organisation (OCO), in order to secure fair and efficient revenue collection while facilitating international trade.

Outline of the project
The OCO and the WCO concluded a Memorandum of Understanding (MOU) in 2008, in order to enhance their cooperation. To give effect to the MOU, in September 2011 the WCO’s Asia/Pacific Regional Office for Capacity Building (ROCB A/P) and the OCO discussed and initiated PCA projects for five developing WCO-OCO Members (Fiji, PNG, Samoa, Tonga and Vanuatu). The main activities of this three-year project involve:

- The development of PCA Implementation Guidelines for OCO countries by participants from those countries, in collaboration with experts from the WCO ROCB A/P and WCO Members (WCO Accredited Experts);
- Organizing a series of PCA workshops for transferring basic PCA knowledge/techniques, in order to foster PCA expertise in OCO countries; and
- Assisting with the establishment of a legal and organizational infrastructure for PCA.

Outcomes
As at May 2014, several remarkable outcomes have been reported. In particular:

- The PCA Implementation Guidelines have been developed, and were approved by the OCO at its Annual Conference in May 2013;
- Six PCA experts have been trained, and have been conducting PCA training using the PCA Guidelines developed;
- Five countries have restructured their PCA Units based on international standards (WCO PCA Guide);
- Five countries have implemented PCA and achieved excellent results.

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American Samoa, Federated States of Micronesia, Papua New Guinea, Australia, Nauru, Samoa, Cook Islands, New Caledonia, Solomon Islands, Fiji, New Zealand, Tonga, French Polynesia, Niue, Tuvalu, Guam, Norfolk Island, Vanuatu, Kiribati, Northern Mariana Islands, Wallis & Futuna, Marshall Islands, Palau and Timor-Leste