



## 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)<sup>i</sup>, 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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<sup>i</sup> 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**