

*Compliant traders are afforded release of goods without inspection, but with Customs retaining the right to verify compliance through an audit after clearance of cargo*

### Situation

The Post-Clearance Audit (PCA) verifies the accuracy and authenticity of Customs declarations and covers the control of traders' commercial data, records and accounting books. Unfortunately, performing these tasks has been significantly hampered by massive fraud perpetuated via false declarations with regard to valuations and other trade data elements.

### Solution

ASYPCA, the ASYCUDA module for PCA, strictly adheres to the WCO standards on PCA, risk management and the provisions of the WTO Trade Facilitation Agreement. ASYPCA includes advanced statistical tools and algorithms to detect fraud and allows Customs auditors to easily perform a Post-Clearance historical analysis.

### Result

The ASYPCA module provides the following functionalities:

- Creation of an Annual Post-Clearance Audit Plan and management of Audit Teams
- Management of Audit Case Files
- Direct review and raise assessments on Audit Case Files
- Payment or refund of duties directly from an Audit Case File.

This breakthrough in the use of the technology is significantly enhancing the ability of Customs administrations to successfully detect and prosecute fraudulent practices and mount an effective response to the malpractices of under-valuation and under-invoicing. Once the Guyana Revenue Authority (GRA) moves closer to a post-clearance approach, the effectiveness ratio on audits will grow as compliance levels improve. This will positively affect clearance times by reducing the number of pre-clearance controls, fostering a more conducive business climate with higher compliance.

# 25%

**Increase in the effectiveness ratio in detecting infractions in the short-term thanks to ASYPCA**

*This photo was taken before the COVID19 pandemic.*



**We had started the year [2019] with about an average of six days clearance time and as of December we had gone down to three days.**



*Hema Khan,  
GRA Deputy Commissioner General*

Partners:





# GUYANA

## Post-Clearance Audit

ASY/PCA

### Total Number of Customs Offices

22



22 Computerized



0 Paper-based

### Volume of Activity

(2019)



4,155

Customs **Manifests**



299,358

Customs **Waybills**



54,274

**Import** Declarations



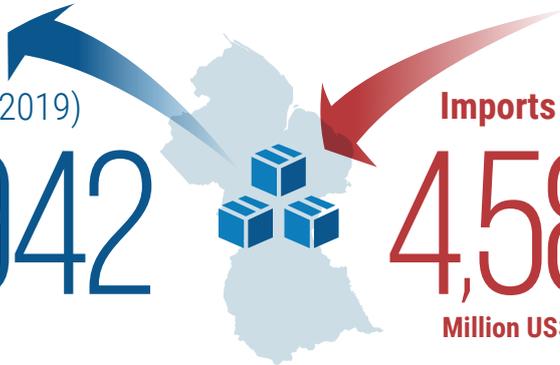
12,408

**Export** Declarations

Exports (2019)

3,942

Million US\$



Imports (2019)

4,582

Million US\$

865



Persons Trained