



POSITION DESCRIPTION 2023

POSITION TITLE: Customs Officer

LOCATION: Suva, Nadi and Lautoka

REPORTS TO: Principal Customs Officer/ Chief Customs Officer

THE ORGANIZATION

The Fiji Revenue & Customs Service (FRCS) is a statutory Service established under the FRCA Act 1998. FRCS is an agent for the State for administration and enforcement of Tax and Customs laws in Fiji. Our Vision is to be a world class revenue Service delivering excellence in revenue collection, border protection, trade, and travel facilitation.

POSITION PURPOSE

As a Customs officers in the Compliance Division- one is required to work in more specific roles such as investigations, intelligence, audit, profiling or with other specialised units. The position ensures that customs declarations made to FRCS are accurate and reliable and that the correct revenue has been declared with accurate information being provided to substantiate the value, volume, quantity description, financial information such as currency as well as compliance with all Customs Legislations and requirements. Collaboration with units in Revenue and Border is crucial in maintaining the effectiveness of the Customs Compliance framework.

As a member of the Intelligence, Compliance and Investigation Team, the role contributes to the achievement of our Vision.

ACCOUNTABILITIES

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
<p>Core Responsibilities</p>	<p>The purpose of the role is also to carry out a host of activities across Compliance in terms of:</p> <ul style="list-style-type: none"> ▪ Attend to allocated, selected, profiled cases by CCO, RAFIT, WB and referrals from other Divisions ▪ Conduct data Analysis on Trade data, Remittance data, VAT data, Customs Import documents; ▪ Identify companies as per compliance continuum, ▪ Contributes and/or conducts 3rd party enquiries and effective investigations; ▪ Gathering Intel data and research related to cases – FFIU, Tax clearance remittance data, Bank search, LTA search, FITS, NTIS search Property search, Web based research, Product data specification, WCO Valuation case studies, WCO Explanatory note

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
	<p>research, National tariff ruling, National Valuation case studies, Local profiles, Foreign country export data;</p> <ul style="list-style-type: none"> ▪ provide assistance for Joint operations(raid), Physical verification of imported goods and documentation; ▪ Conducts and provide assistance in audits and investigations on all customs infringements i.e Concession , Valuation , Refund Audit, Duty drawback audit, HS Audit, Asycuda system based audit, Bonded warehouse audit, Water Resource Tax audit, Excise Factory audit, Privileged goods audit, Environment Levy Tax audit, Departure Tax Audit; handling Customs fraud cases ▪ Provide case reports for management; ▪ Recognizes opportunities for improvement and recommends amicable solutions; ▪ Provides continuous feedback to SCO/PCO in order to maintain compliance levels, control risk and manage operational activities accordingly; ▪ Provide advise to importers and traders on Customs matters ▪ Providing data and analysis of import and export trade data for the Tax audit and Investigation Team ▪ Audit of Bonded Warehouse to ascertain their compliance level and maintain their status in the Deferred Payment Scheme ▪ Achieving Operational targets set out by management ▪ Perform additional tasks allocated by SCO, PCO, CCO and DICI ▪ Working with other Law Enforcement Agencies ▪ Apply Customs Legislations ▪ Conduct surveillance on Person of Interest ▪ Bank searches and serving of administration Notice ▪ Gathering intelligence of possible Customs offences ▪ Compilation and consolidation of Audit/Investigation findings, working papers, evidential documents, witness statements, caution interviews and preparation of Audit/Investigation file for TL and Management reviews. ▪ Prepare brief on cases and meeting minutes ▪ Compiling reports for the Team and cases being handled ▪ Independently work on cases with the support from SCO ▪ Preparing Search Warrants and Admin Summons with the guidance of SCO Investigations ▪ Taking statements from witnesses and suspects and also assist the SCO with the preparation of Caution interview questions and be a witness during the Caution Interview ▪ Gathering of all relevant information from stakeholders to build up cases and evidence against the suspect ▪ Assist Legal with cases for prosecution ▪ Other tasks required by the CCO, PCO or SCO Investigations ▪ Maintaining files and collections and records to be updated on a daily basis for management purposes

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
<p>Leadership</p>	<ul style="list-style-type: none"> ▪ Providing relevant support to SCO and PCO to ensure the achievement of team objectives and organisational target as a whole. ▪ Understand and lead the team and self through the performance management system throughout the year. ▪ Discussion of Individual Key Performance Indicators with SCO and PCO ▪ Understanding your areas Key Performance Indicators and ensure that all actions and activities undertaken by self and team are in line with or support achieving these.
<p>Application of Legislation</p>	<ul style="list-style-type: none"> • Ability to engage in improving the Compliance Level of traders • Identify ambiguous regulations and complicated Customs procedure that can create loopholes and lead traders to attempt tax evasion; • Ability to identify significant non-compliance; and advise Customs authorities whether this was a result of unclear policies or programmes directives; • Make an effort to clarify and simplify Customs procedures to enhance Compliance within policies and procedures; • Thorough understanding and application of Powers under the Fiji Customs Act 1986, Legislations, Policies, SOP's and Standard Interpretative Guidelines, all related Laws of Fiji, MOUs, National Budget Process, Tax Policy Principles, SAFE Framework, Multilateral & Bilateral Agreements, WTO Valuation Agreement, WTO Nomenclature, Rules of Origin, Trade Facilitation Agreement, International Customs Laws. • Demonstrating experience by relating provisions of the Law to clients, stakeholders, and peers for the benefit of the team, decision making, awareness and empowerment. • Ability to understand TAX issues. • Ensuring clients are provided with current/relevant information relating to governing Legislations requirements on: <ul style="list-style-type: none"> - Import and export of prohibited/restricted goods, and the calculation and payment of Duty and VAT owing - Departure Tax, Water Resource tax, National Budget amendment, NTIS and other tax related matters in your capacity - Documenting and reporting requirements for the arrival and departure of travellers, crafts and cargo ▪ Ensuring correct valuation and assessment of trade taxes; ▪ Effectively apply and implement knowledge of prohibited goods Legislations and practices, CITIES and other international requirements. ▪ Classifications and HS Systems and interpretation of Valuation application ▪ Providing recommendation to SCO and PCO on proper charges related to Customs offences;

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
Stakeholders and Client relationships	<ul style="list-style-type: none"> ▪ Assist in Conducting and/or coordinating communication and awareness with stakeholders through meetings, briefs, presentations, workshops and other interactions with members of the public, traders and licensed manufacturers to raise their understanding and foster voluntary compliance ▪ Build network with internal and external stakeholders
Enforcement and Compliance	<ul style="list-style-type: none"> ▪ Understand the application of the SAFE framework and FRCS Risk Management Framework, and accurately calculate required penalties. ▪ Assist with investigation activities of Infringement cases based on Seizure Reports or referrals from other divisions of Customs ▪ Assist SCOs/PCOs in Investigation of cases and case briefing to Management ▪ Actively participate in analysis and risk profiling activities, targeting and identifying potential risk prior to vessel/craft arrivals through the advance information of cargo and passenger list.
Valuation & Classification	<ul style="list-style-type: none"> ▪ Understanding and applying as relevant the Fiji Customs HS Classification System in goods classification and valuation. ▪ Ensuring the application of Valuation Methods as per the GATT Valuation Rule to ensure the correct amount of duty collected. ▪ Good knowledge of Land Transport Authority (LTA) requirements and other relevant regulations. ▪ Understanding and applying as relevant the Valuation database (Importers Details) for analysis to assist with under/over Valuation of goods. ▪ Assessing whether a Tariff opinion is required after the assessment of dutiable or chargeable goods in order to collect the correct amount of duty. Ensuring timely auctioning of opinion request and response to trader ▪ An understanding of Import applications under concession, verifying and ascertaining goods for Export under relevant Trade Agreements Conditions. ▪ Ensuring compliance and the transfers/transactions of excisable goods from one Customs Bonded Warehouse to another and understanding the process relevant to cases being referred. ▪ Knowledge and ability to apply where relevant the Bills of Lading procedures to verify against application for concession description of cargo. ▪ Able to read documents and pick out issues which may be of interest
Risk Management	<ul style="list-style-type: none"> ▪ Able to assess the compliance level of traders by category ▪ Conduct an effective risk-based compliance management strategy, which acknowledges that the client categories outlined, require different responses; ▪ Application of approved incentives and simplified procedures for those who are voluntarily compliant, assisted compliance to those who try to be compliant but do not necessarily always succeed, directed compliance to those who try to avoid following the letter of law, and enforced compliance to those who are deliberately non-compliant;

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
	<ul style="list-style-type: none"> ▪ Ensure that provision of incentives a proved to traders for their good compliance, and by operating a credible enforcement regime which effectively and efficiently detects and punishes non-compliance. ▪ From a risk-management point of view, type 3 DIRECTED COMPLIANCE; are in a grey area and a “carrot and stick” approach for compliance is needed ▪ Contributing to the preparation and profiling of risk ▪ Conducting and/or contributing to risk profiling, targeting and identifying potential risk prior to vessel/craft arrivals through goods manifests or passenger list in consultation with PCOs ▪ Determining areas of special interest with proper assessment of impounded documents and alerting the relevant stakeholders ▪ Providing data analysis on PAX and cargo profiling ▪ High risk clients (type 3, DIRECTED COMPLIANCE; 4 clients ENFORCED COMPLIANCE) should be continuously managed by enforced compliance. ▪ Analyse Trade Data to identify risks of incorrect TC, valuation and incorrect SAD data entries; ▪ Analyse FFIU Data to identify the risks of money laundering and compare invoice values; ▪ Analyse Customs Import Vat against Vat Returns to identify the risks of the accuracy of Vat Claims; ▪ Ability to work and implement integrated audit issues
Occupational Health and Safety	<ul style="list-style-type: none"> ▪ Obligated to implement Safety measures at work ▪ Follow standard measures during operation / field visit / attending to both internal and external clients / stakeholders ▪ Participating in health checks, blood donations and wellness activities; ▪ Application of 5’s <ul style="list-style-type: none"> ○ Sort-remove the unnecessary-keep only what is used and red tag the rest ○ Set-a place for everything and everything in its place, fixed location and clear visualisation. ○ Shine-everything clean, regular cleaning and checking to set the standard. ○ Standardize-same standard every time and everybody, optimising the standards across all shifts. ○ Sustain-maintain discipline, sustaining the habit of properly maintaining and improving the standard.
Reporting and documentation	<ul style="list-style-type: none"> ▪ Daily update of Work in Progress register for recording of tasks and time taken for each case on a daily basis; ▪ Ensuring that all case files are properly registered both ERegisters and RMU; ▪ Preparing and Compiling of Individual Monthly Report for individuals and also for the team on a need basis; ▪ Preparation of Audit and Investigation Report in accordance with current templates and categories; ▪ Conducting import/data analysis and providing reports to our internal stakeholders;

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
Technology & innovation	<ul style="list-style-type: none"> ▪ Closely monitor and critically analyse Customs SADs as we are going towards Digital Customs since AEO has allowed companies some greater opportunities in terms of Customs clearance; ▪ Ensure technology utilised is serving its purpose; ▪ Ensuring accurate data entries into Asycuda World, FITS or any related database; ▪ Demonstrating proficiency with Computer application programs; ▪ Practically understands the nCEN (National Customs Enforcement Network) System concept; ▪ Record all case on HPRMU
Risk Management and Security	<ul style="list-style-type: none"> ▪ Analyse passenger and cargo lists accurately identifying potential risk areas during Air/Sea cargo clearance procedures and reporting these to SCO/PCO for direction. ▪ Demonstrating knowledge and application of the Revised Kyoto Convention, Arusha Declaration and the SAFE frameworks ▪ Competently undertake basic profiling of goods or passengers ▪ Effective utilisation of data for profiling purposes
Health, Safety, and Wellness	<ul style="list-style-type: none"> ▪ Champion high standards of Health, Safety and Wellness across FRCS incorporating components into development initiatives where appropriate ▪ Ensure compliance to relevant Occupational Health, and Safety (OHS) obligations and support of health, safety and wellness initiatives are supported and that relevant policies are understood, followed and implemented by all employees

PERFORMANCE MANAGEMENT

The employee in this role will be expected to meet specific performance standards which will be defined in an individual performance plan, and generally will reflect the employee's contribution to achieving the Unit's objectives and measures. Performance review will be conducted annually.

AUTHORITIES

A Customs Officer in ICI is authorised and will be required to exercise specified powers under the Fiji Customs Act 1988 (and other applicable Legislations and delegated authorities by the CEO of FRCA – Comptroller of Customs) in relation to the detention, questioning and search of persons, inspection of goods using technology, searching craft and vehicles, and detention and seizure of goods.

All decisions must be made under this and other statutes and in accordance with existing FRCA policy and delegated authorities.

RELATIONSHIPS

The role requires service-oriented relationship with all facets of the business. Developing and enhancing interpersonal skills with management and stakeholders, both internally and externally of Customs; across FRCA. Relationships for specific roles may differ slightly by location.

MOVEMENTS

Movement to meet the career development needs of employees and/or the genuine business needs, employees may from time to time expect to move from one position to another in the same or different Business Unit or within the same geographic location.

PERSON SPECIFICATION

Job Title Criteria	Essential	Desirable
Qualifications	<ul style="list-style-type: none"> ▪ Diploma in Customs, Accounting, Commerce, Economics or relates Discipline. ▪ J1 and J2 Certificates 	Degree in in Customs, Accounting, Commerce, Economics or relates Discipline.
Knowledge and Skills	<ul style="list-style-type: none"> ▪ ASYCUDA Systems Literacy ▪ Good Microsoft Excel Skills ▪ Analytical and Research Skills ▪ Attention to Details ▪ Excellent Communication and Report Writing skills ▪ Intelligence Information Gathering 	
Previous Experience	<ul style="list-style-type: none"> ▪ At least 2 years' experience in Customs Operations 	
Personal Attributes	<ul style="list-style-type: none"> ▪ Interpersonal Skills ▪ Analytical ▪ Integrity ▪ Holistic Thinker ▪ Initiative ▪ Proactive ▪ Team Player ▪ Energetic ▪ Confidence ▪ Resilience 	

**ESSENTIAL
CORE COMPETENCIES**

COMPETENCIES
<p>Action Oriented</p> <ul style="list-style-type: none"> ▪ Smart worker and is full of energy for situations and experiences which are challenging for him/her. Is intellectually sharp and is not fearful of acting when necessary, seizing opportunities as they present themselves
<p>Decision Quality</p> <ul style="list-style-type: none"> ▪ Assists others to make decisions by giving advice and offering solutions, and can use his/her time efficiently to make effective decisions even when information is complex, incomplete or there are time pressures
<p>Informing</p> <ul style="list-style-type: none"> ▪ Provides the information people need to know to do their jobs, providing individuals with timely and accurate information so that they can make quality decisions as and when required.
<p>Customer Focus</p>

- Establishes and maintains effective relationships of internal and external customers gaining their trust and respect through continuously meeting their expectations and requirements. Gains first-hand customer information and uses it for improvements in products and services, always acting with customers in mind.

Listening

- Listens and recommends sound decision to the SCO or PCO and does not make any conclusion based on personal agendas

Peer Relationship

- Is a team player who is focused on being cooperative and collaborative with others

Conflict Management

- Ability to read situations quickly; stick with tough conversations and situations with the intention of settling disputes equitably. Responding to conflict by listening, searching for common ground and gaining cooperation with minimal friction.

Detail Orientation

- Has an eye for detail and takes pride in capturing and producing accurate and quality work
- Ensures all security of information requirements are adhered to.

Self-Development

- Demonstrate interest to self-develop and share knowledge amongst peers.

Functional/Technical Skills

- Has the functional and technical knowledge and skills to do the job at a high level of accomplishment.