



# Data Analysis for Revenue

February 2025



NEW ZEALAND  
**CUSTOMS SERVICE**  
TE MANA ĀRAI O AOTEAROA

Protecting and promoting  
New Zealand across borders

# What we will look at

- Current Customs context
- ASYCUDA World data
- AW Reports
- PCA systems
- Analysing the reports
- Revenue fraud indicators
- Materiality
- Treatment options

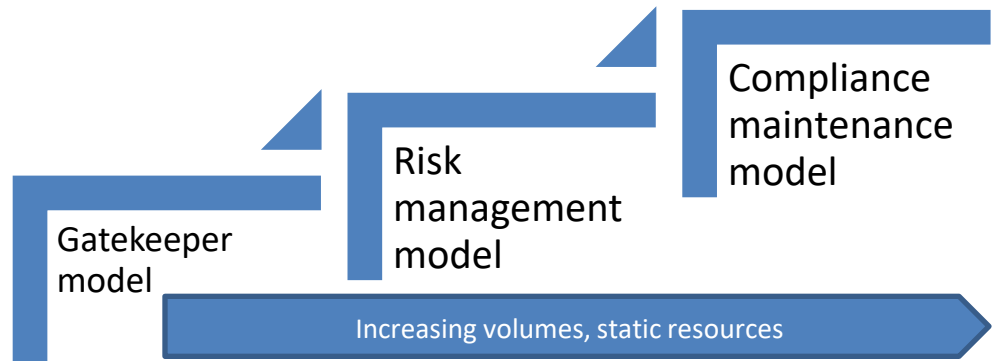
# Context



THE WTO TRADE  
FACILITATION AGREEMENT



WTO OMC



# Increasing volumes and Static resources



# AW Data Warehouse

Every field from every SAD in ASYCUDA World is available in the ASYReports section of your system. All you have to do is tell the system how much you want to see and how you want it presented.

Supplier code 903937 GREAT WALL MOTOR COMPANY LIMITED				32 Line No 1	33 Tariff Item No. 87033231 00		34 Cty. orig. Code a   NZ   b		36 Prefer.
Nbr & kind 6 PK Package				Goods descr. 2023 GREAT WALL STEED VIN#LGWDBE172PB663810		37 PROCEDURE 4000 000		39 Quota	
Licence No 2,903.36+0.00+0.00+0.00-0.00 A.D.				D.Val		D.Qty		40 Bill of lading - AWB/HSB MIMU132AKLRAR049	
				41 Statistical units/QTY NMB 1.000		42 Item VFD 21,504.30		45 Adjustment 1.000	
				46 CIF value 24,407.66		49 Identification of manufacturers			
Type	Tax base	Rate	Amount	MP	48 Deferred payment 2328030				
CID	21,504.30	0.00	0.00	1	<b>B ACCOUNTING DETAILS</b> Mode of payment ACCOUNT PAYMENT Assessment number L 331 / Date 01/02/2024 Receipt number R 1673 Date 18/03/2024 Guarantee 0.00 NZD Date Total fees 11.50 NZD Total declaration 21,978.10 NZD				
CIV	24,407.66	15.00	3,661.10	1					
Total			3,661.10	1					
				1					
50 Principal No.				Signature		C OFFICE OF DEPARTMENTURE			
Represented by Place and date									

# AW Reports

At the side is a sample list of the fields you would need in a report to use for trade and revenue analysis.

If the report is in Excel format it can be analysed using excel tools like filters, pivot tables and charts



Model	Business RMD
Entry Date	CIF
Entry Number	VFD
Broker	Freight
Refernce	Insurance
Broker Details	CID
Importer	CIV
Importer Details	ITF
Vessel/Flight	VAT
Item#	COD
Supplier	EXC
Supplier Name	Incoterms
Tariff	Office of Entry
Com. Description	Preference
Stats Qty	Extended Proc. Code
Stats. Unit	National Proc. Code
Supp. Qty.	Gross Weight
Supp Unit	Total Packages
COO	Packages Type
COE	

# Using AW Reports in the PCA space



# Program planning

Type	(Multiple Items)	Type	(Multiple Items)	Type	(Multiple Items)
Con / Exp name	Excise Duty	Con / Exp name	Import Duty	Con / Exp name	CIF Value
BROWNS STORE	722020885	FUEL DISTRIBUTORS	755797495	BEST VALUE	3325246425
FUEL DISTRIBUTORS	594648185	BEST VALUE	496867860	FUEL DISTRIBUTORS	2560771670
BEST VALUE	239726270	BROWNS STORE	159879125	BROWNS STORE	928299277
WHOLESALE LTD	97144500	MOTOR IMPORTS	90832600	DCE PTY	876857139
PACIFIC BREWERY	79593500	WHOLESALE LTD	83001680	HOMEWARES LTD	823930776
HONG KONG IMPORTS	64480000	HOMEWARES LTD	74699885	MOTOR IMPORTS	709280457
REDDISH HOLDING	18972570	JOINER MOTORS	72295680	WHOLESALE LTD	536782953
ABC SHOPPING	15921175	RAIN INVESTORS	64536640	JOINER MOTORS	496943891
HASTE CORP	15307925	REDDISH HOLDING	58935890	TECH SALES	446547062
MOBILE FUELS	8624055	ABC SHOPPING	54741375	PACIFIC GROCERS	439946236

Using Pivot tables you can extract useful planning information from your AW report. The extracts above show 3 sets of 'Top Ten' clients; by excise duty paid, by import duty paid and by total value declared. This information can help you determine where your PCA resources should be focussed.



# Audit planning

Type Con / Exp name	(Multiple Items) BROWNS STORE	Type Con / Exp name	(Multiple Items) BROWNS STORE
<b>HS Code</b>	<b>Sum of Stat. Value</b>	<b>Shipper / Buyer name</b>	<b>Sum of Stat. Value</b>
24022000 Cigarettes	223393710	FMF FOODS LTD	286920950
11010000 Wheat flour	138116172	PHILIP MORRIS LIMITED	223393710
16025010 Corned beef	113471485	FOODS PACIFIC PTE LTD	113471485
19053100 Biscuits	71090498	FMF FOOD LIMITED	56234195
10063000 Rice	58979347	ANTAP INTERNATIONAL PTY	42796373
19021900 Noodles and pasta	52519938	SUREWAVE	26152404
19059000 Crackers	48136900	HENRY CUMINES PTY LTD	19967397
16041400 Tinned tuna	43419619	HUGO CANNING COMPANY	14196091
02071410 Chicken pieces	25766299	FORTUNE LUCKY PTE LTD	14151376
17019100 Sugar	16204119	PANAMEX NEW ZEALAND	10566690

The extracts above show a break down of imports by BROWNS STORE, first by tariff item and then by supplier. Both are 'top tens' only. This shows why BROWNS are such a large excise duty payer – they are a cigarette importer.

# Investigating

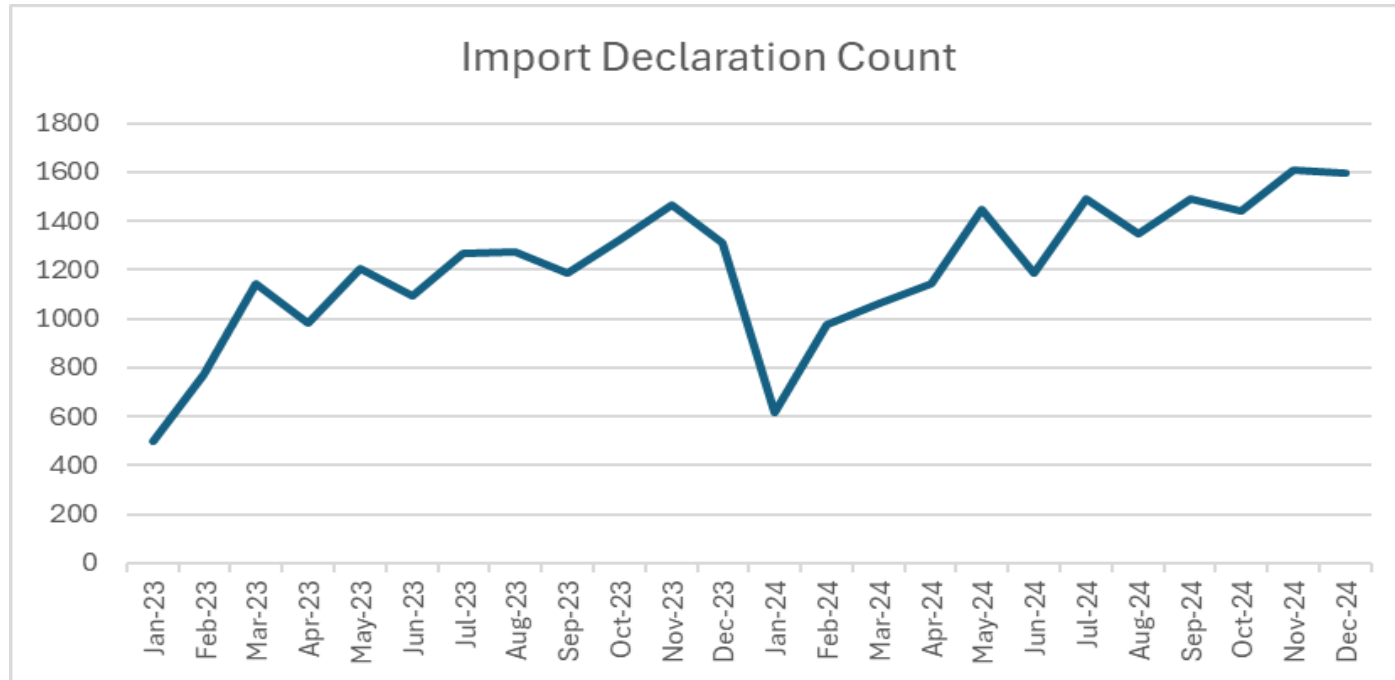
Type	(Multiple Items)			
HS Code	10063000			
Con / Exp name	Sum of Stat. Value	kgs	Per kg	
BEST VALUE	298315073	4464150	67	
REDDISH HOLDING	74187513	1474772	50	
BROWNS STORE	58979347	812212	73	
ABC SHOPPING	56323132	1017579	55	
HASTE CORP	34508351	2137632	16	
FREDS IMPORTS	18950353	327914	58	
PACIFIC GROCERS	15375554	283829	54	
BULK TRADERS	11251820	97316	116	

The pivot table extract above shows 8 largest rice importers, the \$ value of their imports and the quantity imported in kgs. From this we can calculate an average unit value per kg. HASTE CORP have a suspiciously low unit value and need to be investigated for undervaluation.

Entry Line Tariff Item	02023000 Frozen beef cuts	
Entry Client Name	Entry Line Goods Description	Custims value
Advantage Marketing Ltd	FROZEN BONELESS BEEF	29016
Affluent New Zealand Limited	FROZEN BONELESS VEAL CUTS	36903
	P BONELESS BEEF EYE ROUND FROZEN	190253
Alpine Import Ltd	FROZEN BEEF-BONELESS	74831
	FROZEN BONELESS BEEF	293007
	FROZEN BONELESS BEEF-NZ CUTS	24424
	FROZEN BONELESS VEAL	55
Antonios Restaurant Group Limited	FROZEN GROUND BEEF PATTIES	12547586
	FROZEN GROUND BEEF PATTIES	1366578
Anzac Foods Ltd	BONELESS FROZEN BEEF	753582
	FROZEN BEEF PATTIES	1576
	FROZEN BEEF SAMPLES	1072
Auckland Trust Board	BONELESS BEEF	25015
	MOJO VERDE FLAT IRON STEAK	1109
Challenge Charitable Trust	BBQ STEAK /MINUTE STEAK	1900
	BEEF MINCE	6798
Comestible NZ Limited	BONELESS BEEF (FROZEN)	343681
	FROZEN GROUND BEEF PATTIES	261861
Costless Wholesale New Zealand Limited	GROUND BEEF 6/2KG 12853 FOOD COURT	
	ITEM DO NOT SELL	27086
	GROUND BEEF 6/2KG 12853 FOOD COURT	
	ITEM FRZ DO NOT SELL	25094
DLC Chicken Limited	CHILLED & FROZEN BONELESS BEEF	9123
	CHILLED BONELESS BEEF	19037
	FROZEN WAGYU OUTSIDE FLAT	1217

By looking at the commercial description of the goods in a particular tariff item we can identify misclassification. Here we see burger patties (heading 1602) incorrectly classified as frozen beef cuts in heading 0202. Most countries have a higher duty rate on processed meat.

# Reporting



Apart from the more obvious revenue data AW can also deliver valuable information about workflow. Here is a count of the import declarations submitted over a two year period. The line creeping upwards graphically illustrates the increasing volumes (13520 in 2023 to 15404 in 2024)

# Materiality!

Does it matter?

How much revenue?

Do we have the resources?

Is it ongoing?



Consequences of doing nothing?

When evidence of revenue leakage, fraud, evasion is discovered these are the next questions. AW data reports can help you answer 4 out of 5 of these questions.

# Materiality example

An entry for Hot Fries Ltd was selected for a compliance check. The frozen chips on the entry were found to be incorrectly classified in TI 07101000 (fresh potatoes) which is duty free.

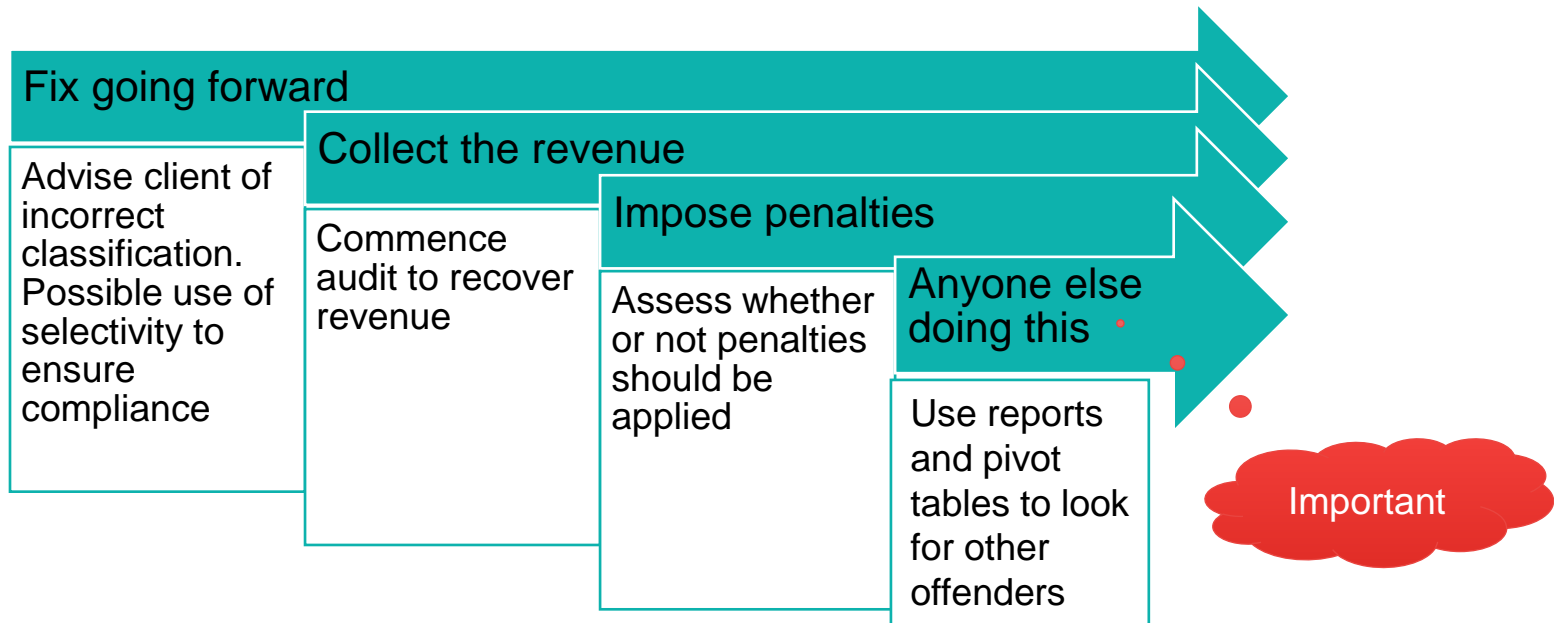
The correct classification is 2004100000J which has a duty rate of 5%

Using a report and pivot tables we found, over a 4 year period, 52 instances of misclassification and we can quickly calculate there is \$149,210 of revenue leakage.

1	Tariff Item	0710100000G		
2				
3	Entry Numbe	Entry Line Goods Descrip	Customs Value	Add duty
4	8237765	FROZEN POTATO CHIPS	134344	\$6,717
5	12991710	FROZEN POTATO CHIPS	24665	\$1,233
6	15414773	FROZEN POTATO CHIPS	25040	\$1,252
7	15709573	FROZEN POTATO CHIPS	25471	\$1,274
8	17510502	FROZEN POTATO CHIPS	26162	\$1,308
50	93876450	FROZEN POTATO CHIPS	25491	\$1,275
51	93913859	FROZEN POTATO CHIPS	25471	\$1,274
52	96870086	FROZEN POTATO CHIPS	25471	\$1,274
53	98887396	FROZEN POTATO CHIPS	25168	\$1,258
54	99139847	FROZEN POTATO CHIPS	25930	\$1,297
55	<b>Grand Total</b>		<b>2984193</b>	<b>\$149,210</b>



# Treatments



# The End

