



CUSTOMS CORPORATE PLAN
2024 - 2028

protecting our border
securing our future

Customs Corporate Plan 2024-2028

CONTENTS

PAGE



Minister's Statement	
▪ Hon. Ian Ling-Stuckey, CMG, MP, Minister for Treasury	2
▪ Hon. John Rosso, MP, Deputy Prime Minister & Minister for Immigration	3
Chief Commissioner's Overview	4
Macro-Economic Outlook 2022-2027	5
National Responsibility	7
Legislative Powers and Authority	8
Governance Framework	9
Aligning to National Planning Framework	10
Aligning PNG Customs Corporate Plan to National Plans	11
PNG Customs Corporate Plan Framework	12
Vision, Mission, Values	13
Challenges and Opportunities	14
Key Achievements	15
Key Outcomes	16
▪ Key Outcome 1: Border Security	16
▪ Key Outcome 2: Community Protection	18
▪ Key Outcome 3: Trade Facilitation	19
▪ Key Outcome 4: Excise Administration	21
▪ Key Outcome 5: Special Economic Zones	21
▪ Key Outcome 6: Revenue Collection	22
Key Enablers	23
▪ Enabler 1: Corporate Governance	23
▪ Enabler 2: Corporate Services	24
▪ Enabler 3: Networking & Cooperation	26
▪ Enabler 4: Modernisation and Reforms	27
Financing and Implementation	29
Annual Work Plan Reporting Framework	30
Executive Management Structure	31
Proposed Structure	32
Ports & Locations	33
Annex 1: Implementation Schedule for Customs Corporate Plan	34-44

Minister's Statement

The Papua New Guinea Customs Service (PNG Customs) is a premier border protection agency, entrusted with the strategic responsibilities of border security, international trade facilitation, community protection and revenue collection for the State. This five-year Corporate Plan 2024 – 2028 will guide and ensure PNG Customs effectively implements and delivers its key performance outcomes to support the Government's development priorities.

The Government is committed to supporting PNG Customs to perform its roles effectively and consistently deliver positive outcomes as expected. It is the Government's desire and commitment to the people of PNG that our country's Customs Service operates ethically, transparently and accountably on all fronts to secure political and stakeholder confidence in its capability. Therefore, it is my expectation that the officers of PNG Customs will develop a stronger client-oriented focus through the faithful implementation of this Corporate Plan.

As our nation continues to develop economically, opportunities in wealth creation will continue to increase through trade and travel. I have high expectations that PNG Customs will continue to facilitate legitimate trade to help reduce border transaction costs for business by deploying skilled staff and making optimum use of automated processes to reduce clearance time.

The enforcement of the laws and the security of our nation's border are major concerns for business and citizens alike. PNG Customs must develop better intelligence to increase awareness of border risks, and respond by using more effective border controls, deploying technology, targeting its responses to high risks and adopting an effective enforcement regime.



Hon. Ian Ling-Stuckey, CMG, MP
Ministry for Treasury

PNG Customs must support its officers to do their work effectively so as to deliver services to the people of PNG. This includes implementing an organisational structure that is aligned to deliver this Corporate Plan, modernising Customs legislation and operational procedures, and putting in place a human resource framework that develops and values its staff. I also expect PNG Customs staff to fully support the Government's intentions to restore efficiency in the public sector and implement the national anti-corruption strategies.

I am pleased with the performance of PNG Customs and highly commend the Chief Commissioner and the entire PNG Customs team. We must continue to grow our future through an ethic of hard work and service delivery and

I expect full commitment to deliver on the priority activities within this Corporate Plan. The Government, businesses and the community expect nothing less of a Customs agency whose role is to protect our border and secure our future.

Hon. Ian Ling-Stuckey, CMG, MP
Ministry for Treasury



Minister's Statement



Hon. John Rosso, MP Deputy Prime Minister
Minister for Immigration (Border Security)

build a robust border security framework and response capability that is necessary to ensure legitimate trade facilitation, supply chain security, and protection of our society and economy.

The Government expects PNG Customs to reinforce its mandate as the premier border security agency and re-emerge as the leading border protection authority. Importantly, PNG Customs must also support the Government to sustain economic resilience and growth. Accordingly, I strongly challenge the Customs Management and Officers to remain focused and committed to delivering a strong and vibrant border security response so our society and economy are protected from the adverse impacts of illicit trade and transnational crimes across our border; whilst promoting legitimate trade and investment in our country, both of which are key to anchoring economic growth and prosperity.

As PNG Customs looks towards an exciting future forged through this Corporate Plan, it must embrace good governance, make optimal use of its finite resources and leverage from its partnership, policy and technological interventions to deliver on key outcomes and priority activities.

To this end, I wish to convey my distinguished gratitude to the Chief Commissioner, his executive team and all Customs Officers for their unwavering tireless efforts in protecting our border and securing our future. I am confident this Corporate Plan, guided by its vision, mission and values, will be effectively implemented to produce the desired outcomes, greatly contributing to nation building and prosperity.

I wish you all good health and success in the pursuit of this Corporate Plan.

God bless PNG Customs! God bless Papua New Guinea!

Hon. John Rosso, MP
Deputy Prime Minister & Minister for Immigration (Border Security)

PNG Customs is a premier border security agency of our country with a long history of protecting and securing our society and economy against adversities of illicit trade and transnational crimes. As the Minister responsible for border security, I am profoundly honored to articulate the Government's expectations of PNG Customs as it embarks on implementing this Corporate Plan 2024 - 2028.

The country has recently experienced increasing incidents of drug trafficking, firearms smuggling and trade in contraband and illicit goods, which are all harmful to our society and economy. We continue to be challenged by our vast unmanned and porous border, allowing potential and easy escalation of illicit trade and transnational crimes. The impending growth in the extractive

resource industry with consequential ripple effects in other industries is anticipated to result in an increase in volume of international trade and demands corresponding border response activities.

The Government recognises the strategic role of border security performed by PNG Customs and the sensitivity around the negative socio-economic repercussions of illicit trade and transnational crimes. Accordingly, we have been supporting PNG Customs to address its capacity and capability issues to enable it to effectively respond to border threats and protect our community and economy. As the Government, we are committed and determined to continue to support PNG Customs through increased funding appropriation and resourcing. The Government envisions and is inclined to

Chief Commissioner's Overview

This five-year Corporate Plan 2024 - 2028 sets out PNG Customs' renewed focus on developments to strengthen its institutional capability, capacity and competency in line with the international best practices and standards promulgated by World Customs Organization (WCO), World Trade Organization (WTO) and other International Conventions and Treaties.

PNG Customs has aligned its Corporate Plan to the Five National Goals and Directive Principles of the Constitution, the spirit and intent of which are captured in the main pillars of Vision 2050 and implementation measures outlined in the PNG Development Strategic Plan 2030 and the Medium Term Development Plan IV. We are committed to making positive contributions towards PNG's development goals.

PNG Customs has accomplished a lot in recent years. Key highlights include the implementation of ASYCUDA World (AW) and the establishment of the Container Examination Facility in Motukea. However, we continue to face many challenges including ongoing threats from transnational crime and the increasing volume and complexity of trade and travel, all in an environment characterised by resource constraints.

This Corporate Plan seeks to address these challenges by adopting various strategies. The key outcomes are Border Security, Community Protection, Trade Facilitation, Excise Administration, Special Economic Zones and Revenue Collection. These outcomes will be supported by key enablers: Corporate Governance, Corporate Services, Networking and Co-operation and Modernisation.

The key activities for PNG Customs over the next five years will include strengthening strategic management



David Towe
Chief Commissioner of Customs

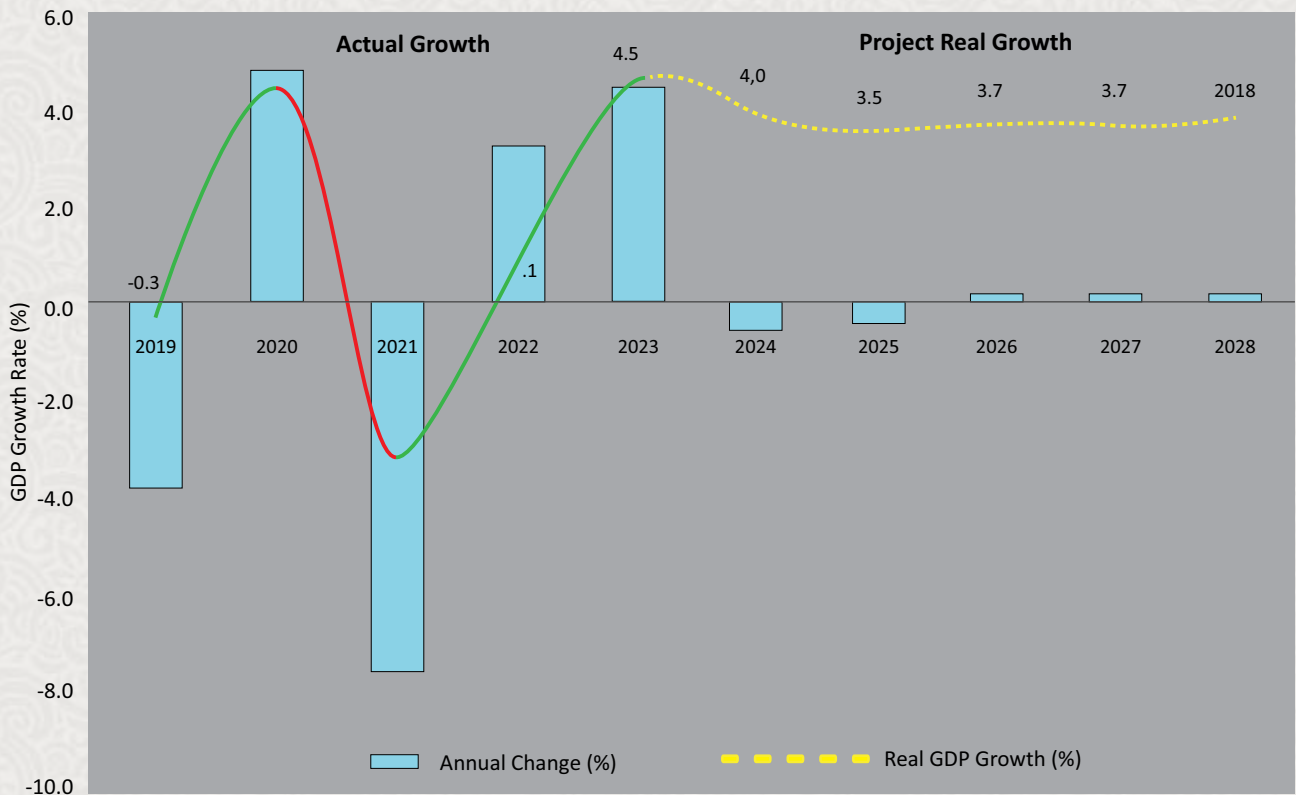
and governance arrangements, implementation of emerging trade arrangements, modernising legislation and improving compliance and enforcement through use of risk management processes, advanced technology and adequate resources.

We have been guardians of the PNG border for 135 years and we are dedicated to continuing our service into the future. The ensuing years will deliver many challenges and the road to success will be difficult. Yet our hard-working women and men in PNG Customs can look forward to exciting years ahead as we continue to modernise including our transition to a fully-fledged Authority – the PNG Customs and Border Protection Authority.

I can assure the Government and the people of Papua New Guinea that we are fully committed to deliver the key outcomes in this Corporate Plan to protect our border and secure our future.

David Towe
Chief Commissioner of Customs

Macro-Economic Outlook 2024-2028



Macro-Economic Outlook 2023 – 2028 | Figure 1. PNG GDP Growth 2019 – 2023 (Source: IMF)
Real GDP Projections 2024 – 2028 (Source: PNG Department of Treasury)

Since 2000, PNG's economy has navigated through some periods of both economic booms and busts. The country enjoyed periods of economic growth at the back of improved commodity prices aided with political stability and activities related to resource projects especially the construction of the PNG LNG project in 2014. Some economic busts were also encountered during this period emanating from natural disasters; an El Nino event from mid-2015 to 2016 then in 2018 an earthquake measuring 7.2 magnitude stalled PNG LNG production. In 2011, PNG faced a constitutional crisis and political impasse which derailed investors' confidence and impacted growth. PNG also had to weather some external shocks like the Global Financial Crisis in 2008 that slowed down global economic growth; the coronavirus pandemic in 2020 that completely disrupted global trade and supply chains and the Russia-Ukraine conflict that has led to high commodity

prices, adding to supply disruptions and exacerbating inflation.

PNG, being a small and open economy, is highly susceptible to external economic shocks and commodity prices volatility. This vulnerability has always challenged the country's domestic policies to mitigate external pressures. The Russian invasion of Ukraine is seen to have relatively little direct impact on PNG, given limited economic linkages with both countries. However, indirect impacts—through commodity prices, global growth prospects affecting major economic partners, and exchange rate movements - are seen to be more significant. PNG's trade with Russia is less than 1% and less than 10% with Europe. According to economic analysis by the Asian Development Bank (ADB) 2022, these exports may be affected if the war escalates, but PNG may also benefit from potential increases in export opportunities, particularly for minerals and hydrocarbons

Customs Corporate Plan 2024-2028

that comprise more than 80% of its export basket. With no indication of the conflict ending anytime soon, PNG's domestic policies must be geared towards insulating the country from these indirect impacts. With the current geopolitical issues in mind, and noting China is one of PNG's major trading partners, any escalation in this situation could impact on PNG's economy.

Apart from these external factors, domestic threats mostly emanate from natural disasters, political uncertainties and corruption. PNG is located along the Pacific Ring of Fire and is naturally exposed to extreme weather; El Nino and El Nina, earthquakes, tsunami and volcanoes. These natural disasters have shown in the past to impact production in both the mining and non-mining sectors. PNG is also highly vulnerable to climate change, the adverse impact of which can threaten lives, disrupt the country's economic activities, and stress the Government's financial system. These shocks, as observed by the ADB, have reduced export earnings and economic growth, which in turn, have decreased government revenue and increased fiscal deficits and public debt to above Government targets.

Over these years of unprecedented challenges and volatilities, PNG Customs has remained resilient and adapted to global technological changes. The business of international trade has evolved rapidly in recent times to become more data driven and digitalised.

PNG Customs revenue collection maintained a positive growth over the last five years, except in 2020, at 6.5% annually on average. This trend is slightly above the average GDP growth for PNG during that period. The Department of Treasury has projected a GDP growth rate on average over the next five years at 4% for PNG. The International Monetary Fund (IMF) 2023 forecasted World GDP growth at 2.9% (on average). PNG Customs expects growth in revenue collection to follow a similar positive trend following record collections in 2022. However, as observed by the IMF 2022, these growth forecasts remain

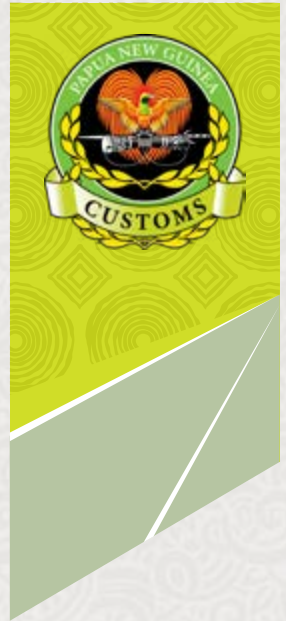
susceptible to external shocks and risks of commodity and energy prices fluctuations; emergence of new COVID19 variants, supply-side disruptions and 'persistent inflation'.

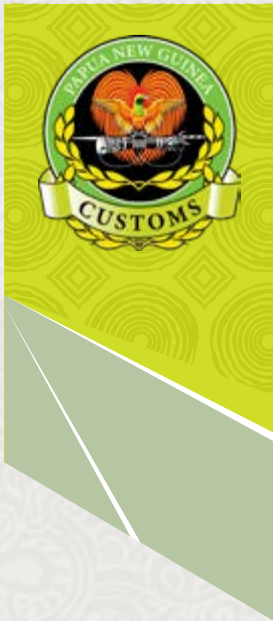
PNG's future outlook remains promising. A number of impact resource projects and economic development policies currently underway are anticipated to drive economic growth in the next five years. These include:

- The mining sector growth is projected at 13.5% 'without Porgera', however should Porgera be re-opened, growth in the mining sector is expected grow by 23.4% (KPMG, 2022).
- The Wafi-Golpu mine has the potential to be the largest gold/copper mine in the world. An announcement for the commencement of the mine is expected in mid-2023. Significant contributions from the Wafi-Golpu mine are expected over the years in terms of economic growth/activities, job opportunities and revenues for the State, as it moves through its construction phase and begins operations.
- The Papua LNG project is estimated to generate billions of Kina during its life span.
- Special Economic Zones (SEZs) will influence economic growth and reform.

In addition, developments in the agriculture, fisheries, forestry and manufacturing sectors are set to further boost economic activities.

This Corporate Plan 2024 – 2028 has been developed with PNG's economic outlook in mind and seeks to leverage opportunities for resilience and growth. PNG Customs remains steadfast in its contribution to economic growth and investment by supporting the implementation of these development projects and economic policies.





National Responsibility

PNG Customs' responsibility for Papua New Guinea and its community is based on the five National Goals and Directive Principles enshrined in the National Constitution.

These goals and principles are fundamental to the formulation of the national development plans. These plans and strategies are embodied in Vision 2050, the PNG Development Strategic Plan (PNG DSP) 2030 and the Medium Term Development Plan IV (MTDP IV).

We have aligned our Corporate Plan and implementation strategies to meet our organisational objectives and to contribute meaningfully to the overall development goals espoused in these national plans.

By ensuring effective border security, PNG Customs facilitates legitimate trade and travel to enhance economic development. We are responsible for administering customs laws and the collection of duties and taxes. We are also responsible for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods.



Legislative Powers and Authority

Established in 1888, PNG Customs is PNG's premier borders security agency. It is mandated to perform the critical roles of border security, community protection, trade facilitation and revenue collection.

Supported by our key enabling legislation, we continue to modernise and reform our approach to ensure we are best placed to respond to the risks from:

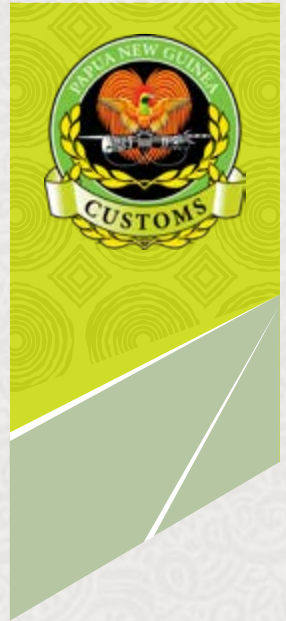
- increasing sophistication of criminal syndicates and transnational crime.
- increased volume and complexity of trade and travel, including e-commerce.
- the black economy.

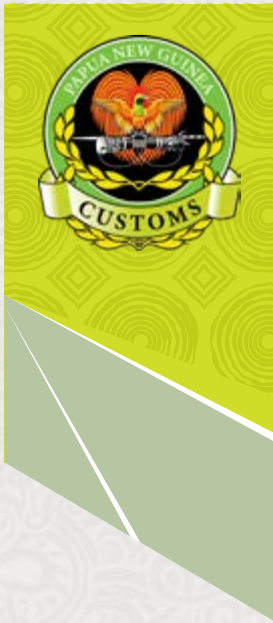
To support our efforts, we draw our powers from the following legislation and associated laws:

- Papua New Guinea Customs Service Act 2014

- Customs Act 1951
- Customs Regulations 1951
- Customs Tariff Act 1990
- Excise Tariff Act 1956
- Excise Act 1956
- Excise Regulation 1957
- Customs (Prohibited Imports) Regulations 1973
- Customs (Prohibited Exports) Regulations 1963
- Customs (Personal Effects) Regulations 1995
- Customs (Ad Valorem Duties) Regulations 1987
- Excise (Beer) Act 1952
- Excise (Beer) Regulation 1952
- Distillation Act 1955

In addition to these enabling legislation, we enforce laws on behalf of a range of agencies at the border.





Governance Framework

The Chief Commissioner and Commissioners constitute the Customs Council. The Customs Council through the Chief Commissioner heads the Executive Management of the organisation and reports to the Minister for Treasury and the Minister for Immigration (and Border Security). Several internal committees are in place to facilitate effective discussion and decision making on a range of organisational issues, such as training, housing, discipline, recruitment and other specific Customs operational matters.

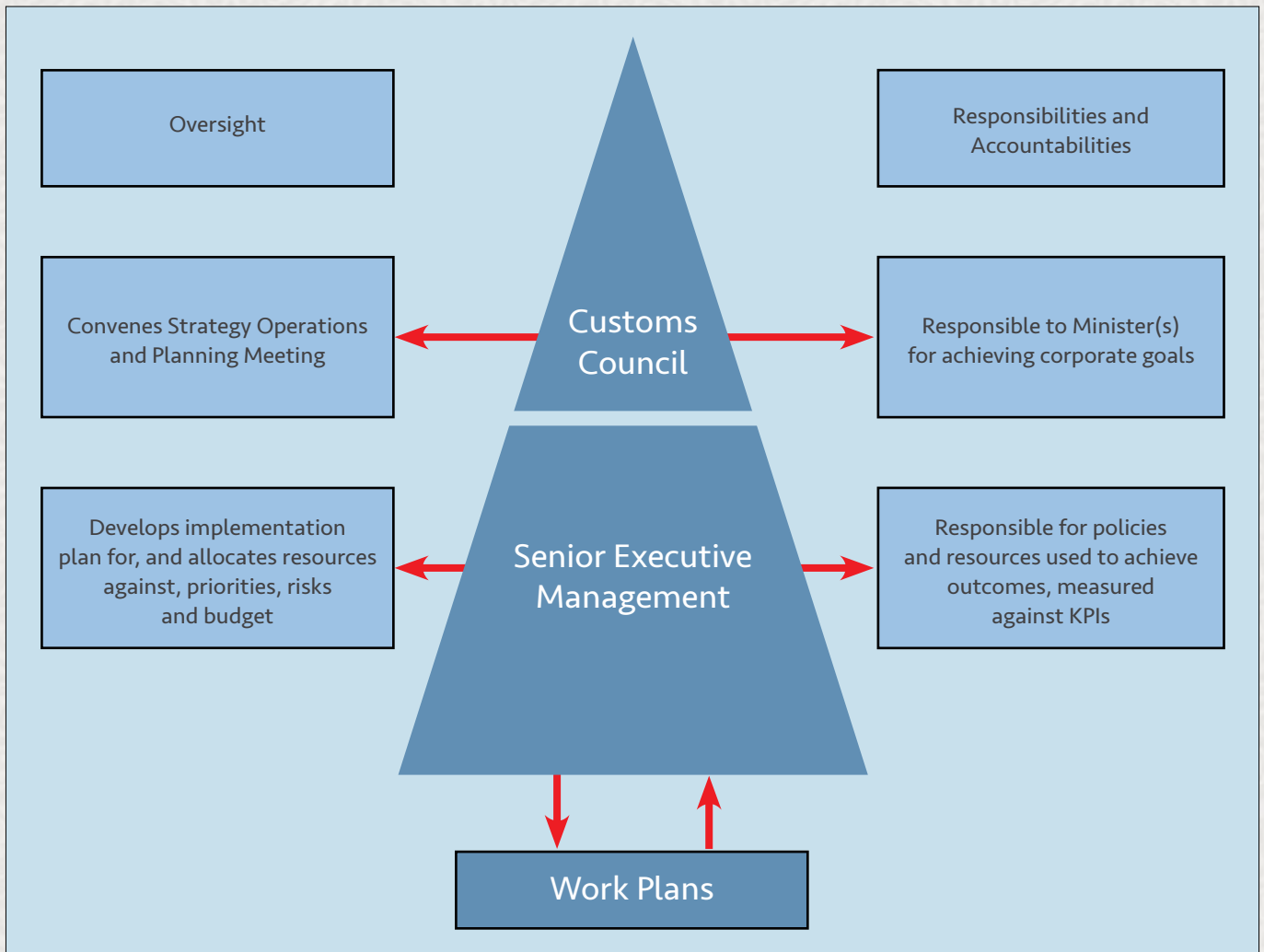


Figure 2: The PNG Customs Governance Framework

Aligning PNG Customs Corporate Plan to National Plans

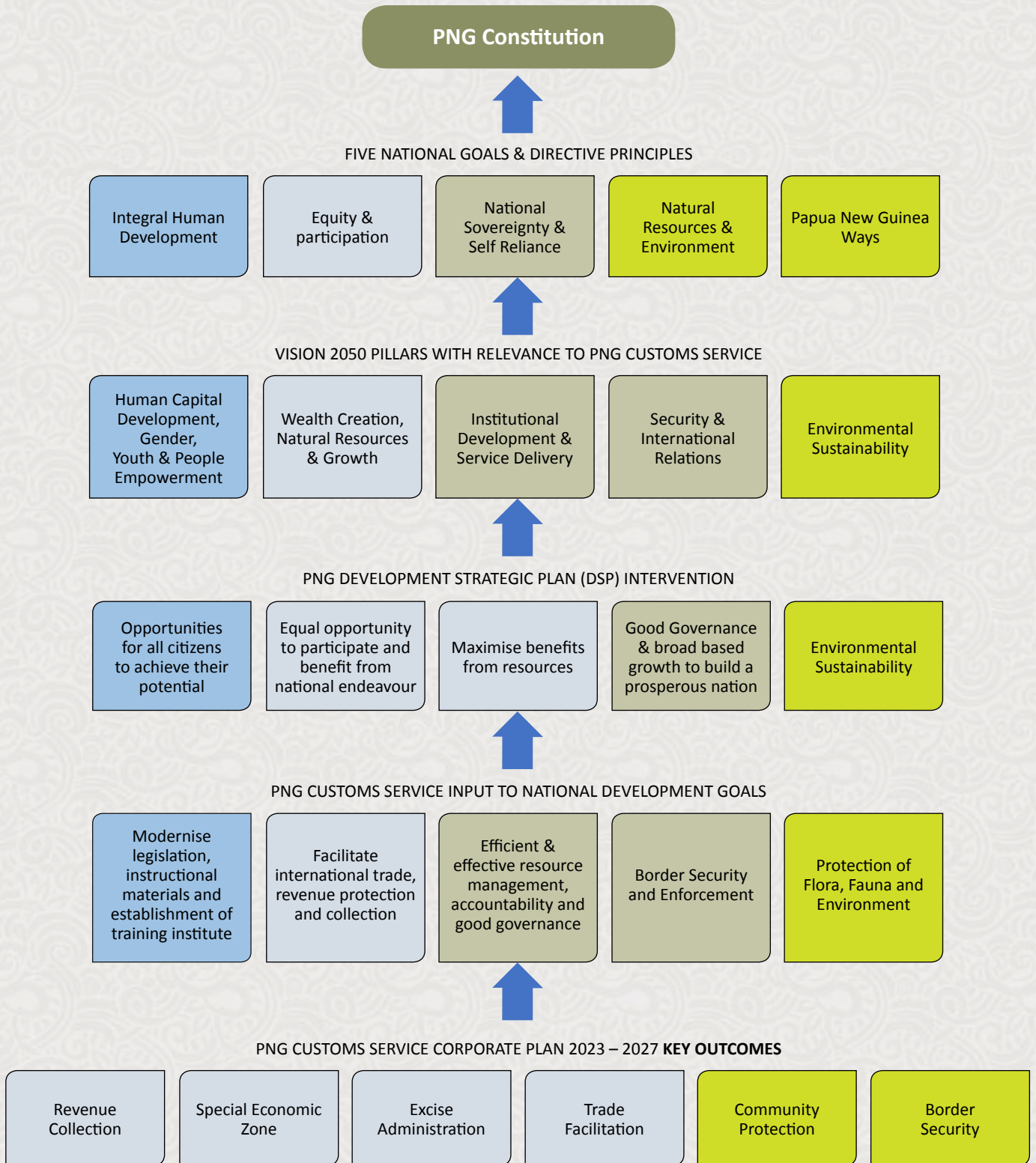


Figure 4. Aligning PNG Customs Corporate Plan to National Plans

Customs Corporate Plan Framework

Figure 5 below indicates the **Corporate Plan Framework**. There are four overarching key enablers that will assist to deliver six key outcomes for PNG Customs over the next five years, aligning to its **Vision** and **Mission**.

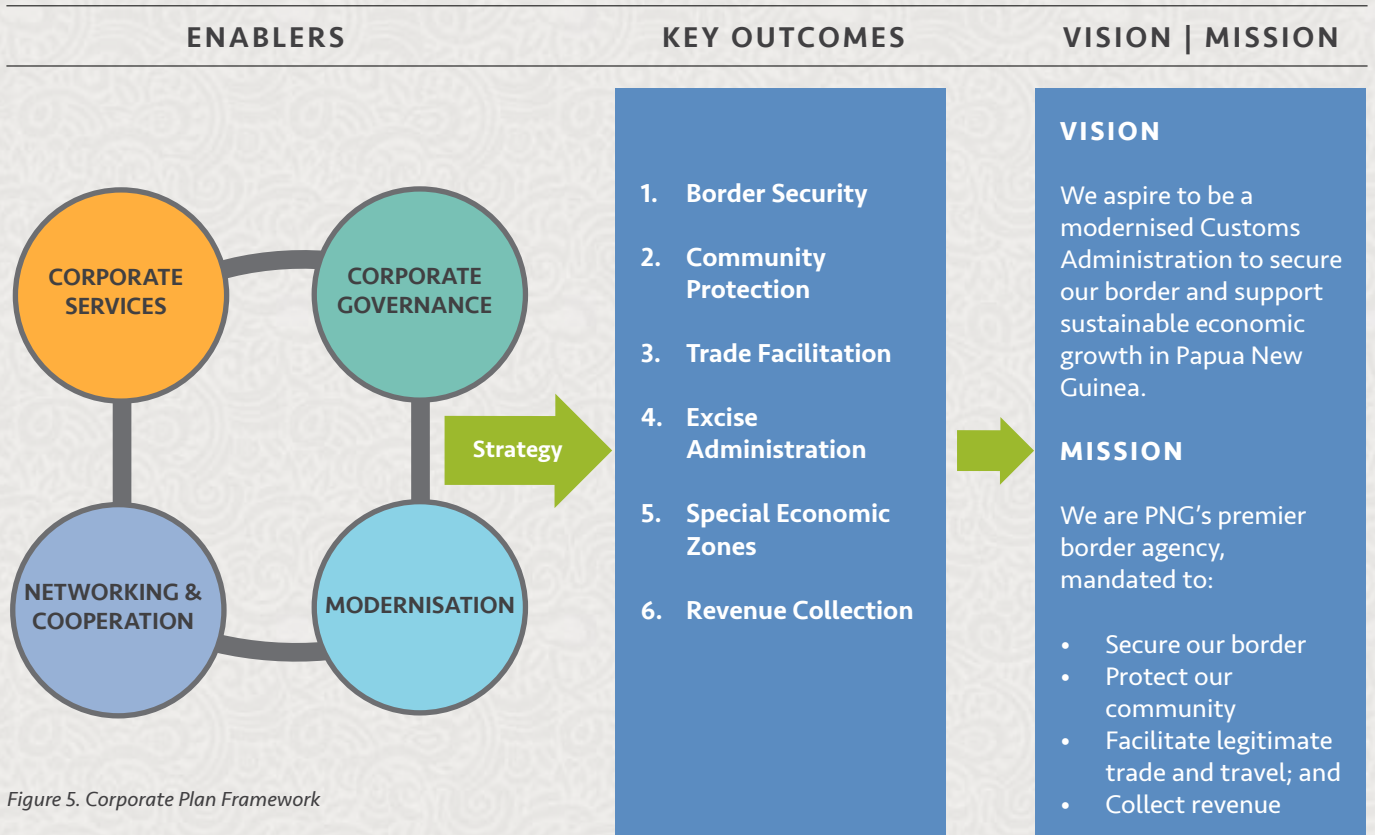


Figure 5. Corporate Plan Framework



Vision, Mission, Values



VISION | MISSION | VALUES

Customs' Vision

We aspire to be a modernised Customs Administration to secure our border and support sustainable economic growth in Papua New Guinea.

Customs' Mission

We are PNG's premier border agency, mandated to:

- Secure our border
- Protect our community
- Facilitate legitimate trade and travel; and
- Collect revenue

Customs' Values

- ❖ **Integrity**
We maintain high standard of transparency, accountability, responsibility, and honesty in all our actions and decisions.
- ❖ **Professionalism**
We are committed to professional conduct at all times.
- ❖ **Service**
We are dedicated to providing high standards of service to all our stakeholders.
- ❖ **Teamwork**
We promote teamwork, value diversity and inclusiveness, embrace open-mindedness, respect opinions and learn from each other.

Challenges and Opportunities

With the exception of the period dominated by the global pandemic, PNG has seen a steady increase in the volume of international trade and travel. Our challenge has always been to find the balance between expediting the clearance of legitimate trade across our land, sea and air borders and enforcing compliance with national laws to protect our border and community, while ensuring the correct revenue is collected.

As PNG's premier border agency, our remit has not changed significantly since our establishment in 1888. However, our approach has and will continue to do so in order for us to remain as efficient and effective as possible. We must continue to innovate and optimise use of our finite resources. Our strength lies in our people and our unwavering commitment to serve our country and the Government of the day.

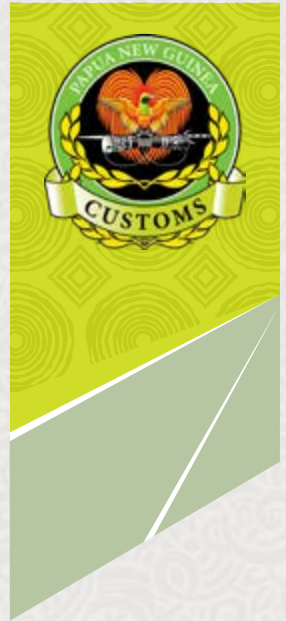
In addition to this Corporate Plan, we have the Customs Roadmap for Reforms 2024 – 2028 which serves as a blueprint for our reform initiatives. These initiatives will enable us to effectively carry out our mandated functions.

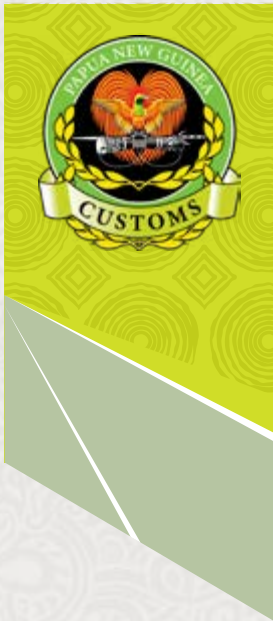
There are a number of opportunities before us including, but not limited to:

- strengthening our relationships and co-operation with new and existing national and international partners to respond to illegal cross border activities and threats to security and the environment.
- continuing to modernise our business processes in line with international best practices, including WCO and the World Trade Organization (WTO) Trade Facilitation Agreement (TFA).
- continuing to access capacity building programs, including at the institutional level.

Similarly, we face a number of challenges including, but not limited to:

- being able to respond quickly and effectively to the increase in transnational crime in our country and region.
- being able to control the ever-increasing volume of trade and complexity of global supply chains.
- limited resources.





Key Achievements

PNG Customs successfully accomplished a number of activities envisaged in the Customs Service Plan 2018-2022.

- Customs Code of Conduct and Ethics developed and implemented.
- Staff welfare initiatives, including health insurance, implemented.
- Increase in number of Memorandums of Understanding (MoUs) signed with national and international partners.
- Increased number of staff on strength.
- Implemented the Government's performance management system.
- Increased number of officers undertaking professional development and training programs.
- Commenced comprehensive legislative review of Customs laws.
- Progressed establishment of Customs Training Institute.
- Developed policies and Standard Operating Procedures.
- Developed Standard Industry Practice Instructions to support domestic industries.
- Progressed planning for the establishment of a detector dog program.
- Progressed planning for the Container Examination Facility in Lae.
- Conducted Joint Cross Border Patrols with PNG and Australian law enforcement agencies.
- Increased deployment of non-intrusive inspection technology.
- Established a maritime patrol capability with three Stabicraft, including building infrastructure to house the vessels.
- Increased joint agency collaboration to tackle transnational crime.
- Progressed establishment of a Trusted Trader Program.
- Improved voluntary compliance by industry.
- Improved industry engagement.
- Implemented the WCO's Harmonized Commodity Description and Coding System (HS) 2022.
- Upgraded Asycuda ++ to Asycuda World and maximised its usage.
- Customs key business processes automated.
- Automated payment of duties and taxes.
- Progressed establishment of four border post offices.
- Progressed implementation of the WTO TFA.
- Established the Customs National Border Command Centre.
- Implemented the Counter Clearance program.
- Completed an organisational restructure, centralising Intelligence and Targeting, Post Clearance Audit and Investigation functions.
- PNG hosted APEC 2018, with PNG Customs:
 - taking a lead role in border management arrangements
 - hosting a range of fora including the Sub-Committee on Customs Procedures (SCCP) Plenary Meeting, SCCP Terms of Reference Review and new reporting template, and the APEC Customs Business Dialogue
 - contributing to the Era Kone Statement and Era Kone Roadmap and a number of other APEC initiatives.
 - facilitating inclusion of Oceania Customs Organisation (OCO) as guest observer to SCCP.
- Represented Melanesian Islands under the OCO Steering Committee (2020-2022).
- Implemented new reporting mechanisms to support the Proceeds of Crime Act and the Anti-Money Laundering and Counter Terrorist Financing Act.

Key Outcomes

1. Border Security

Facilitate legitimate movement of people and goods across our border while maintaining the integrity and security of the border.

2. Community Protection

Detect and disrupt trade in illicit and counterfeit goods harmful to the community.

3. Trade Facilitation

Facilitate legitimate trade with minimum delay and costs.

4. Excise Administration

Manage and strengthen compliance with excise laws, improve and sustain growth in excise revenue collection.

5. Special Economic Zones

Support the establishment and operation of SEZs.

6. Revenue Collection

Collect and protect Government revenue and provide reliable trade statistics and economic data.

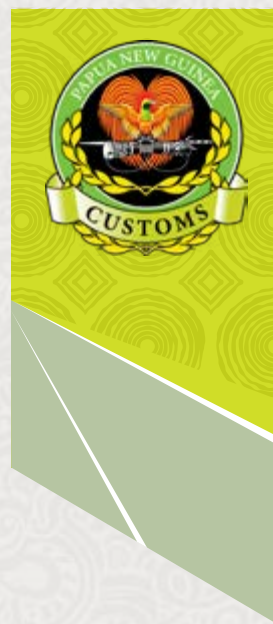
KEY OUTCOME 1: BORDER SECURITY

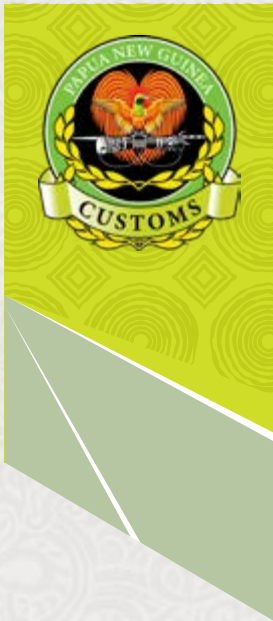
Strategy: Develop strategic alliances, enhance operational capability and risk based approach, strengthen compliance and enforcement efforts.

Strong, secure borders will help defend PNG against the growing threat of transnational crime in our region, whilst allowing our economy to benefit from the flow of legitimate trade and travel. We will strengthen our capabilities to detect, disrupt and prosecute those who breach our border laws and contribute to upholding PNG's sovereignty.

Strengthen Partnerships

We will continue to protect and serve PNG by further strengthening important strategic and operational partnerships. This will help us to secure our borders against the ever-increasing threats of transnational crime and illicit trade. We will work with our international, regional, bilateral, national and provincial partners to conduct joint operations and investigations to disrupt illegal activity at our air, sea and land borders.





Enhance Risk Assessment

We will apply international best practice in the area of cargo risk assessment and control by implementing the Container Control Programme (CCP). A United Nations Office on Drugs and Crime (UNODC) / World Customs Organization (WCO) initiative, the CCP will improve risk management and supply chain security in PNG and help to prevent the cross-border movement of illicit goods in containerised cargo. The CCP will be complemented by a new Cargo Targeting System (CTS) which will enhance our approach to border security, community protection and revenue collection.

Enhance Intelligence and Targeting Capability

To support our intelligence led risk-based approach, we will identify and implement a new intelligence management system. The cloud-based system will provide a robust data collection and analysis platform allowing officers timely access to the right information to form their decisions at the border.

Develop Enforcement, Investigations and Prosecutions Capability

We will focus on developing our enforcement, investigations and prosecutions capability in order to

deal with individuals and entities who violate our customs laws. This includes the identification, procurement and implementation of a case management system. This system will improve the quality of our investigations and briefs of evidence through enhanced evidence management techniques, which will streamline assessments, investigations and reporting.

Enhance Operational Capability

We will collaborate with our key stakeholders to establish a number of operational capabilities. This includes a container examination facility in Lae and a Detector Dog Program. These capabilities will strengthen our efforts to protect PNG from illicit trade and transnational crime. These will strengthen compliance and improve revenue collection.

Strengthen Land and Maritime Border Capability

We will improve our land and maritime border surveillance, monitoring and response efforts by working with our partners and border communities to ensure there is legitimate movement of goods, conveyances and people at our borders. We will secure resources to establish and maintain joint land border posts at strategic locations based on priority and perceived risk.



Customs Corporate Plan 2024-2028

Combat Black Economy Activities

Black economy players deprive PNG of legitimate revenue which could otherwise be collected and invested in public services, infrastructure and development programs for PNG. We will continue to combat black economy activities by working with others to detect and disrupt illegal activities including money laundering and counter terrorist financing.

Our approach to address this will include developing Standard Industry Practice (SIPs), policies, Standard Operating Procedures (SOPs), officer development, industry engagement and collaboration with domestic and international partners.

(Refer to appendix 1 for all priority activities and KPIs under border security)

KEY OUTCOME 2: COMMUNITY PROTECTION

Strategy: Promote greater awareness on our role in protecting resources, environment, communities and business through a safe, secure and improved information platform, use of technologies and effective collaborative compliance and enforcement activities.

Community Protection is a core function of PNG Customs. Our task is to safeguard the land, the natural resources, the wildlife, the communities and the local businesses against any socio-economic threats or risks emanating from cross-border activities.

Improve Public Awareness

We will employ public awareness as a key strategy to mitigate risks in our communities. We will proactively provide updated and relevant information on Customs-related laws, regulations and processes to the public using various platforms such as social media and our website. Our commitment to engage and participate in public events and gatherings will be improved with the aim of sharing information, building better networks and enhancing collaboration with the public.

Review WASMAN Program

The WASMAN Program will be reviewed and re-launched. It will focus on enhancing community awareness and engagement activities to encourage information gathering on any suspected breaches of Customs laws. We will make it easier for the public to report information to us by making a number of safe and confidential platforms available.

Improve Industry Compliance

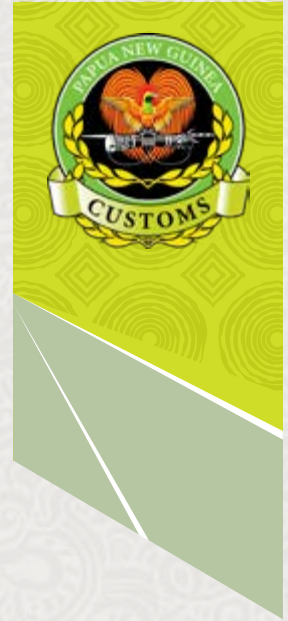
Our partnership with industry is critical to protecting the community. We will engage meaningfully with industry to create awareness on the important role they play in protecting PNG and its people, which will involve supporting their efforts to comply with our laws by reminding them of our regulatory requirements. Our aim is to enhance community protection and supply chain security while increasing voluntary compliance.

Non-Intrusive Inspection (NII) Technology

We will continue to review and effectively deploy a range of NII technologies to conduct inspections of cargo, conveyances and international travelers. The technology will be deployed to high-risk areas, supported by sound intelligence in order to improve detections while ensuring smooth flow of legitimate trade and people across our border.

Detection of Substandard Goods and Illicit Contrabands

We will protect our communities from goods that are harmful for consumption. Our detection methods, policies and procedures will be reviewed to ensure they are suitable to protect our communities. Awareness on Intellectual Property Rights recordation will be improved so the public and industry can have greater understanding on the risk associated with substandard goods and illicit trade in contrabands. Our coordination with other law enforcement partners will be reinforced to improve efforts to protect our community.





Green Customs

Environmental crime is a serious international issue which threatens human health and endangers the environment. It includes illegal trade in toxic chemicals, hazardous waste and endangered species, also leads to loss of resources and revenue. We will continue to enforce border related legislation focused on preventing the illegal trafficking of environmentally sensitive goods and wildlife. Working closely with communities, industry and our partner agencies, we will combat illegal logging, waste disposal and related crimes.

(Refer to appendix 1 for all priority activities and KPIs under community protection)

KEY OUTCOME 3: TRADE FACILITATION

Strategy: Streamline, standardise and simplify processes to enhance trade facilitation, improving risk based approach and voluntary compliance in line with international best practices.

International trade and investments are key pillars of economic growth and development. We will continue to review and streamline the trade processes in line with WCO tools and instruments, the

World Trade Organization (WTO) Trade Facilitation Agreement (TFA) and the National Trade Policy (2017 – 2032).

International Framework

We will continue to support international trade through the implementation of best practices outlined by the WCO Revised Kyoto Convention (RKC) and WTO TFA. Additional WCO RKC measures will be adopted to provide a balance between trade facilitation and control. This will include reviewing and updating the Advance Ruling Scheme and establishing Rules of Origin procedures to increase transparency, certainty and predictability. We will transition to the WCO's Harmonized Commodity Description and Coding System (HS) 2027.

National Trade Single Window

We will contribute towards national efforts to establish the National Trade Single Window (NTSW). This intervention is set to further simplify and streamline trade processes in PNG and will contribute towards improving PNG's World Bank assessment on the Ease of Doing Business Index. Our AW platform including the ICT infrastructure, will be upgraded to cater for implementation of single window.



Customs Corporate Plan 2024-2028

Launch and expand the Trusted Trader Program

We will implement the PNG Trusted Trader Program (TTP) in accordance with the WCO SAFE Framework of Standards to Secure and Facilitate Trade (SAFE Framework of Standards). Differentiated trust based regulatory treatment will be introduced for entities that meet or exceed international supply chain security and trade compliance standards. The program will be designed in collaboration with industry stakeholders and will offer several administrative benefits, including deferral of import duties, to accredited entities.

Enhance Intelligence Led, Risk Based Approach

To promote and facilitate legitimate trade, we will continue to enhance our risk-based approach to allow for seamless trade with minimal intervention at the border. We will maximise usage of automated systems to identify high-risk traders and consignments, using profiles based on high-risk indicators. AW will be audited to ensure all relevant modules and features are being fully utilised to support legitimate trade and capture accurate trade data. The establishment of a new valuation database will provide another effective tool for risk-based assessment for Customs operations.

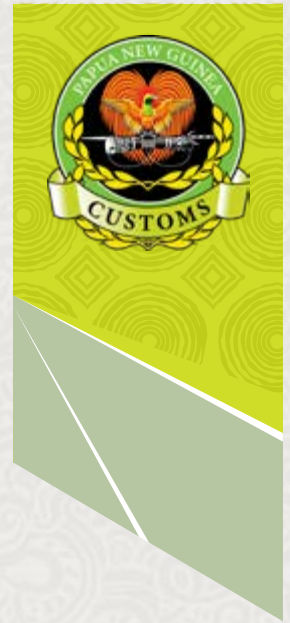
Improve Cargo Control

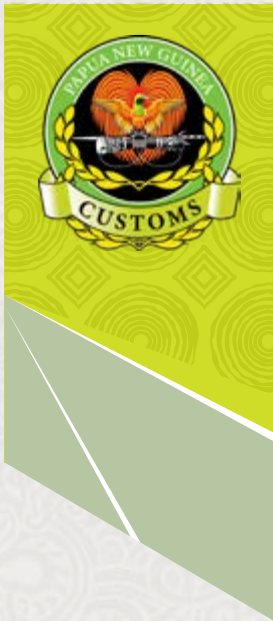
Cargo control is critical to ensure accountability and compliance. Appropriate measures will be taken to improve and simplify the cargo management system. This will include standardising our procedures through policy and legislative interventions and maximising use of automated systems. We will improve controls on the export of high value commodities to prevent revenue leakage.

Enhance Compliance Approach

We will strengthen our compliance regime. Post Clearance Audit (PCA) is an important compliance function that ensures the integrity of the trade information supplied to us. We will continue to resource and support PCA activities. To further encourage voluntary compliance, we will establish a Voluntary Disclosure program which will allow importers and exporters to self-report errors in their declarations without fear of repercussion. An infringement notice scheme will also be introduced to deal with relatively minor non-compliance.

(Refer to appendix 1 for all priority activities and KPIs under trade facilitation)





KEY OUTCOME 4: EXCISE ADMINISTRATION

Strategy: Strengthen administration and enforcement of excise laws and policies, collaborative engagement with stakeholders, automate processes and enhance capabilities to combat illicit excisable goods.

Excisable goods include alcohol, fuel, petroleum and tobacco. Excise duty is a tax on these goods when they are imported or manufactured in Papua New Guinea. The activities below will improve excise administration and help sustain the growth in excise revenue.

Legislative Review

We will implement recommendations from recent reviews to improve our approach to excise administration. This includes a review of the Excise Act 1956, Excise Tariff Act 1956, Excise (Beer) Act 1952, Distillation Act 1955 and other related excise laws to ensure our approach is in line with international best practices.

Develop an Excise Policy Framework

To support the revised laws, we will develop excise policies and review guidelines including the Standard Operating Procedures (SOPs) and the Standard Industry Practices (SIPs). Through these interventions, the accountability of excisable goods and payment of excise duty will be improved.

Enhance Compliance and Enforcement

A strong excise enforcement regime is key to promoting compliance, fair market practice and growth in excise revenue. The excise enforcement capacity and capability will be strengthened through a combination of administrative, policy and legislative interventions. Our enforcement efforts, including our supervisory role, will be strengthened to ensure compliance with all excise laws.

Automation

The processes involved in administering excise will be automated to address risks, weaknesses or gaps to achieve greater transparency and efficiency. Automation of the end-to-end processes involves manufacturing (raw materials to finished

product), or importation of excisable goods (intermediate or finished products) and requirements for accounting and reporting of excisable goods.

Tackle illicit goods

Enforcement and intelligence activities will be increased and targeted to combat, contain and address illicit excisable goods, such as alcohol and tobacco, in the market. We will work closely with the excise industry and the community to strengthen our efforts to tackle illicit trade in excisable goods and support revenue growth.

(Refer to appendix 1 for all priority activities and KPIs under excise administration)

KEY OUTCOME 5: SPECIAL ECONOMIC ZONES

Strategy: Support the establishment and operation of SEZs, through relevant policies, resourcing and collaboration with stakeholders.

Special Economic Zones (SEZs) are a key Government policy to drive economic growth in PNG. We will work closely with appropriate authorities and support the Government to establish and operate SEZs, further reducing trade barriers.

Develop Policy Framework

We will develop and embed a SEZ policy framework and establish relevant procedures to ensure the smooth implementation of SEZs resulting in the optimisation of investment and economic reform in PNG.

Resourcing

We will seek additional funding to ensure we have sufficient and appropriate resources, including trained manpower, technology and equipment to effectively manage the risks associated with SEZ administration and operation.

Enhanced collaboration and co-operation

We will work with the SEZ Authority and other competent agencies to review and operationalise relevant legislation, ensuring that Customs controls are maintained at the SEZ sites. This is to ensure our national

Customs Corporate Plan 2024-2028

security is not compromised and there is a balance between efficient trade facilitation and effective border security.

(Refer to appendix 1 for all priority activities and KPIs under SEZs)

KEY OUTCOME 6: REVENUE COLLECTION

Strategy: Improve revenue collection, accounting, reporting and refund processes.

We will continue to focus our efforts on improving revenue collection, accounting and reporting to ensure effective and timely transfer of revenue to the Government.

Improve Refunds and Debt Management

We will improve our refund and debt management processes. To support this, we will strive to secure adequate funding appropriations annually from Government to better service our trading community by providing them with a timely refund of duties or taxes when justified.

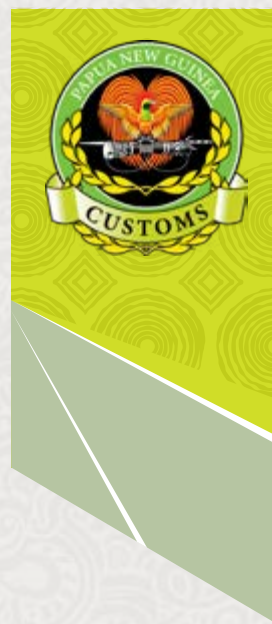
Our approach to debt recovery and management will be improved to ensure that any revenue owed is collected in a timely manner. This will include exploring legislative options to maximise revenue protection by utilising garnishee provisions and increase resources to support work in this area.

Developments within AW will be explored to improve accounting and reporting of refunds, including offsets and debt management.

Automation

Improving the efficiency and accountability of our revenue collection and reporting is one of our key priorities. We will automate the reconciliation process to support revenue collection, disbursement and reporting.

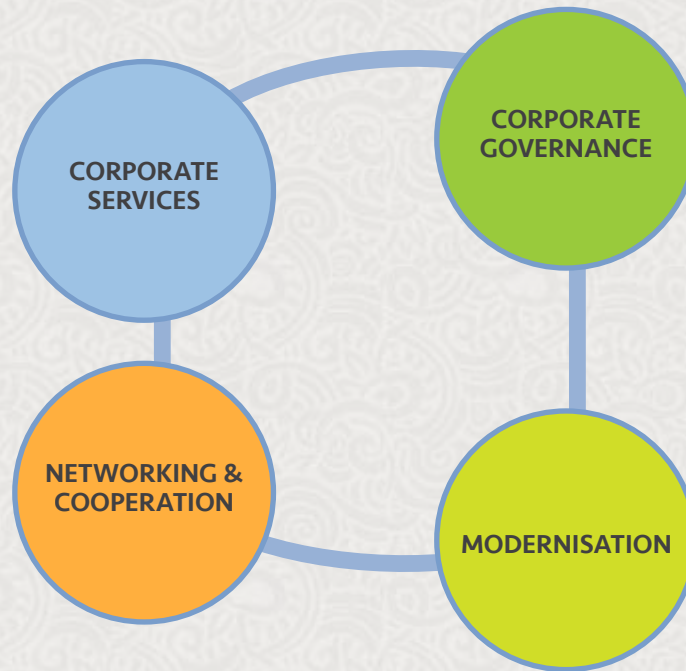
(Refer to appendix 1 for all priority activities and KPIs under revenue collection)





Key Enablers

The four key enablers support the implementation and delivery of our key priority outcomes.



ENABLER 1: CORPORATE GOVERNANCE

Strategy: *Strengthening organisational and governance arrangements including structure, integrity, compliance, risk management, business continuity and legal framework, to enable us to manage our operations.*

Organisational Compliance

PNG Customs officers are responsible for exercising powers every day. We will reinforce our efforts to ensure they understand their powers, responsibilities and obligations according to applicable legislation, policies, procedures and ethical standards. This will include improving training and awareness, and making relevant guidelines easily accessible.

Policies and Procedures

Accurate policies and procedures provide our officers with guidance for delivering

their functions in line with relevant legislation and Government direction.

Furthermore, they are fundamental internal controls to help us manage organisational risk and compliance. We will enhance our approach to policy development across all of our functions including our enabling areas to ensure officers are supported as much as possible. Monitoring and evaluation of the policies and procedures will also be strengthened.

Integrity

We hold a position of trust in the PNG community by virtue of our work and the information we hold. The highest standard of behaviour is expected from all officers. Building on the existing strong integrity culture, we will continue to ensure our officers have a clear understanding of our Integrity Framework. The understanding and application of our core values and expected

Customs Corporate Plan 2024-2028

behaviours will be enhanced by awareness and communication strategies. Training will be improved and resources will be available to all officers so they are aware of their obligations and relevant corrective and disciplinary measures.

We will make it easier for members of the public to lodge formal complaints or concerns regarding Customs officers conduct by establishing a dedicated reporting mechanism through our website.

Legal Services

Effective administration and enforcement of customs laws and related legislation is critical for delivery of the key outcomes. A comprehensive legislative review will be completed and legislative amendments will be made to support our operations. A new case management system, together with adequate resourcing will ensure the efficient and effective delivery of legal services.

Compliance Strategy

Our approach to managing compliance is designed to foster and enable a high level of voluntary compliance from people and organisations, while dealing effectively with those who do not comply. A Compliance Strategy will be developed and will outline expectations of our clients. The Strategy will also outline how non-compliance will be dealt with using the full suite of administrative and legislative tools available to us.

Risk Management

Risk management is key to maintaining the balance between enforcement and facilitation. We will embed a robust risk management approach and foster a strong risk culture. Our Risk Management Strategy will be updated to better address our strategic and operational risks.

Business Continuity Management

Our work must continue regardless of any disruptions including natural disasters, global pandemics, loss of ICT systems and loss of critical infrastructure. Our organisational resilience will be improved by a comprehensive review of our functions, risks and priorities and we will develop solutions so that we can continue

operations with minimal disruption in business critical areas.

ENABLER 2: CORPORATE SERVICES

Strategy: Improve finance administration, asset management, client service, corporate branding, workforce management, and information and communications technology.

Transition from Customs Service to a Customs Authority

Our establishment as a separate statutory authority in 2014 was a momentous accomplishment. We will continue to progress work towards becoming a fully-fledged authority. This transition will include the retention of a certain percentage of revenue collected, implementation of a standalone payroll system and introduction of a board of management.

Our organisational structure will be reviewed to ensure it supports efficient and effective administration into the future. As part of this review, we will consider the powers and functions of the Customs Council.

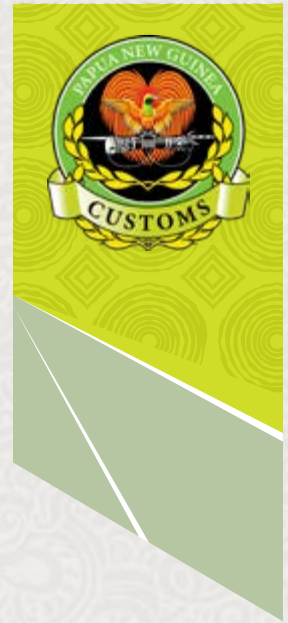
Finance and Budget

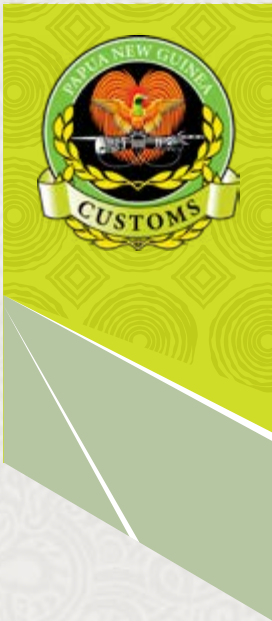
We will strengthen and streamline our financial management system, making it more effective and efficient. We will ensure continued compliance with Government's requirements in relation to development of annual budgets, procurement and financial statements. Our trust accounts will be managed in line with trust instruments to ensure transparency and compliance with the Public Finance Management Act (PFMA).

We will explore options to develop an integrated financial management system so that our standalone trade and accounting systems are interfaced. This will improve productivity and data consistency and will allow us to better comply with the PFMA as well as providing accurate financial reports to support our decision making to align spending to our strategic priorities.

Asset Management

The facilities and fixed assets of PNG Customs are essential enablers, helping us to implement our work programs to achieve key deliverables. Hence, the effective





management and use of these facilities and assets in a manner conducive to achieving greater results is critical. We will develop a comprehensive asset management policy supported by a robust asset management system to provide appropriate control measures to support accountability and effective use of our assets.

Client Service Charter

Our Client Service Charter will be reviewed and updated to improve our engagement with stakeholders. We will introduce a centralised Client Services area to manage stakeholder enquiries and direct queries appropriately.

Corporate Branding

As we transition to a standalone authority, we will develop a strategy to generate awareness of our brand and identity through our strategic communications including social media platforms, uniforms, business cards and internal communication platforms.

Recognising the important role we play in serving the community of PNG, we will explore a number of Corporate Social Responsibility initiatives as part of our new branding exercise. These will also generate interest and promote public awareness.

Talent Management

Our key strength is derived from our people. We need high performing officers who are flexible and adaptive to a complex and ever-changing working environment that operates in a global context. We will develop an employee value proposition with the aim of attracting and retaining the best talent. A high performance culture will be fostered by supporting and developing our people, and identifying future leaders. A leadership capability framework will be developed and this will help our officers better understand what is expected of them. Moreover, we will develop leadership capabilities at all levels of the organisation.

A comprehensive review of the skills gap across the organisation will take place as will a training needs analysis. We will identify opportunities to develop the capacity and capability of officers in both operational and support roles, including through professional development and tertiary study programs in country and overseas.

We will develop our officers' technical expertise in critical areas such as the identification of illicit goods, tariff classification, Rules of Origin, valuation, auditing, revenue fraud, excise



Customs Corporate Plan 2024-2028

administration, money laundering and counterfeit products and WCO expert accreditation in priority areas will be pursued.

Our performance management framework will be reviewed and enhanced to ensure we identify high potential officers, recognise and reward high performance and address poor performance in a timely and fair manner. The framework will define career pathways and will include succession planning to ensure our continued success into the future.

To support this focus on our people, our employee records and reporting systems will be digitalised where possible. We will also explore options to move away from manual recruitment processes and seek to increase resourcing in this specialist area. We aim to provide safe workplaces for all our officers, and we are committed to developing a comprehensive work health and safety regime.

Diversity

Gender equality and diversity is important because it allows for diversity of thought and approach and it enables greater organisational capability, productivity and performance. We acknowledge that by having a workforce that is more representative of the community we serve, we are able to better understand, serve and meet the needs of that community. We will finalise our Gender Equality, Disability and Social Inclusion Policy and the associated Implementation Plan.

Workforce Incentives

We aspire to be an employer of choice in PNG. We have introduced a number of workforce incentive programs and will continue to identify more including extending medical cover for our officers and their families. We will also introduce life insurance cover to help alleviate the financial burden on our families when we lose a loved one. We will implement recommendations arising from a review of salaries and conditions ensuring our officers are remunerated fairly and equitably.

Information and Communications Technology (ICT)

ICT is a critical enabler for all of our work. Our modernisation efforts are driven by use of technology, systems and applications to ensure our processes and procedures are automated to the greatest extent possible. Our ICT infrastructure will be maintained, developed and upgraded to support our operations. ICT Strategic Development Plans will be developed to meet our priorities into the future.

Unscheduled outages of critical systems including AW will be minimised through implementation of business continuity arrangements. We will improve the recruitment and retention of ICT personnel specialising in data development and analytics, artificial intelligence and machine learning, web development and administration, block chain technology and ethical hacking.

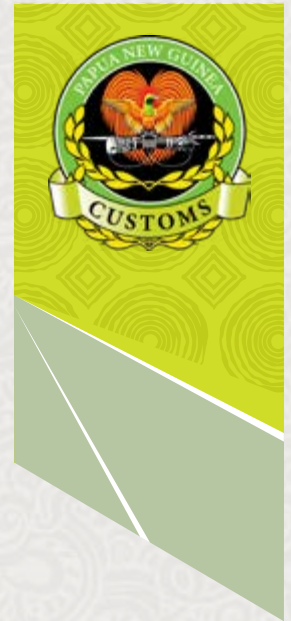
The information recorded in AW is important for strategic analysis and planning. Data integrity and accuracy will be improved using system modifications and enhancements, increased compliance activities and industry awareness. Our approach to information security including record management will be strengthened and improved.

ENABLER 3: NETWORKING & COOPERATION

Strategy: *Effective collaboration and engagement with domestic and international partners, alignment with international best practices, standards, commitments and obligations.*

National Relationships

Building and maintaining positive relationships with all our stakeholders, including industry, is critical to achieving our vision and mission to contribute to PNG's economic growth while protecting our community. Our interventions to improve relationships with key domestic partners and industry include regular dialogue, engagement and agreements.





A comprehensive stakeholder mapping exercise will be conducted and an engagement strategy will be developed to provide a consistent and transparent approach to stakeholder engagement in capacity and capability in alignment to the WCO SAFE Framework of Standards, the RKC and the WTO TFA.

International Relationships

Our collaboration with bilateral partners including Australia, Fiji, Japan, Hong Kong, the Republic of Indonesia, Solomon Islands and the United States of America will be strengthened. We will explore opportunities to encourage, expand and strengthen cross border collaboration and coordinated border management with other border, enforcement and regulatory agencies. To further enhance our international co-operation efforts, Customs Attachés will be deployed to key partner countries to facilitate the effective sharing of information and to support and encourage trade with PNG.

Our participation in multilateral fora including Melanesian Spearhead Group, Pacific Islands Forum,

OCO, Joint Heads of Pacific Security, APEC SCCP, the WCO, WTO, European Union, United Nations Conference on Trade and Development and Automated System for Customs Data (ASYCUDA) Support Mechanism for the Pacific, and UNODC will be improved.

ENABLER 4: MODERNISATION

Strategy: *Identify and coordinate organisational development through modernisation and reform initiatives in accordance with international best practices.*

Alignment to international best practices

Customs modernisation remains central to effective border security and efficient facilitation of international trade. Our operations are continuously being challenged by an ever-evolving, complex operating environment with both operational and corporate risks becoming inevitable and it is imperative that we respond to these challenges. Modernisation ensures simplified, transparent and streamlined processes at our borders and beyond, contributing to the overall reduction in trade transaction cost for businesses in PNG, which translates to reduced cost of goods and services for Papua New Guineans.



Customs Corporate Plan 2024-2028

We will continue to explore opportunities to use technology, systems, procedures, laws, and capabilities in accordance with WCO and WTO standards in order to modernise our operations, by reassessing, realigning and adapting to the changing environment.

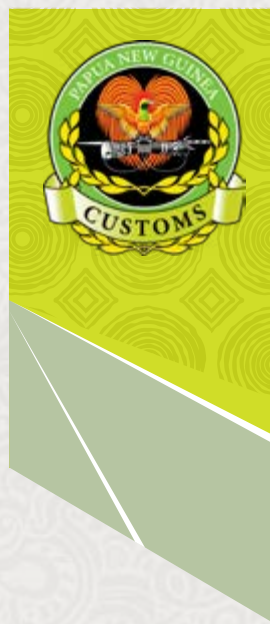
Our approach to modernisation will be intelligence led and risk based, and enabled by the deployment of appropriate ICT infrastructure as the backbone of business process transformation. Modernisation will be supported by our enhanced partnership with industry, and coordinated border management with other domestic or international border agencies.

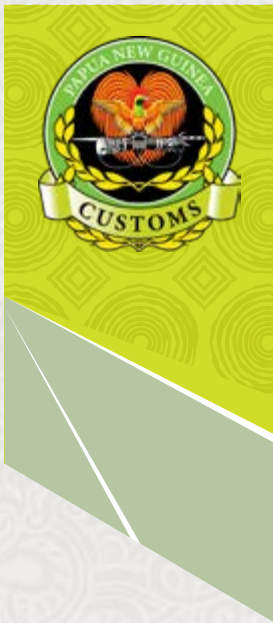
Technology

The use of non-intrusive inspection technology to identify prohibited imports and exports, and excise and revenue related goods with minimal physical intervention will be maximised. We will

undertake a comprehensive review of our existing and emerging needs which will ensure the technologies we deploy are fit for purpose and sustainable. A dedicated Customs laboratory will be established to provide an important analytical capability and assistance with tariff classification issues and excise administration.

We will implement the initiatives detailed in the Customs Roadmap to Reform over 2024-2028, ensuring we are best placed to respond to existing and emerging challenges in border management.





Financing and Implementation

Funding

Implementation of this Corporate Plan will be supported by funding from these sources.

Government Recurrent Budget	Large capital project, cross cutting interventions and economic impact programs will require National Government investment through the development budget and international concessional financing.
Customs revenue generated through Customs User Free Trust Account (CUSTA)	The revenue generation from CUSTA is the key mechanism for the on going financing of implementing the Corporate Plan.
Public Investment Program (PIP) Funding	PIP funding from the national Government shall be mainly for major infrastructure development such as Container Examination Facilities, Customs Training Centre and others.
Others - Development Partners	International Project Financing, official development assistance and technical development co-operation will be leveraged through strategic partnership and collaboration utilising financing opportunities.

Monitoring and Reporting Process

The Corporate Plan will be implemented through organisational, divisional and sectional annual work plans, and measured through a programmed evaluation system each fiscal year and through the lifespan of the plan.

against set targets. Reports will also note impediments to achieving key outcomes defined in the plan to ensure better planning is undertaken in future work programs.

Ongoing Performance Evaluation

Monthly and quarterly reports will assist senior management to track and monitor performance and record achievements

Annual Report

The Chief Commissioner will furnish to the Minister and the appropriate authorities an annual report on the outcome of the financial and overall performance of PNG Customs.



Annual Work Plan Reporting Framework

Figure 6 below depicts the performance reporting framework for the PNG Customs Service

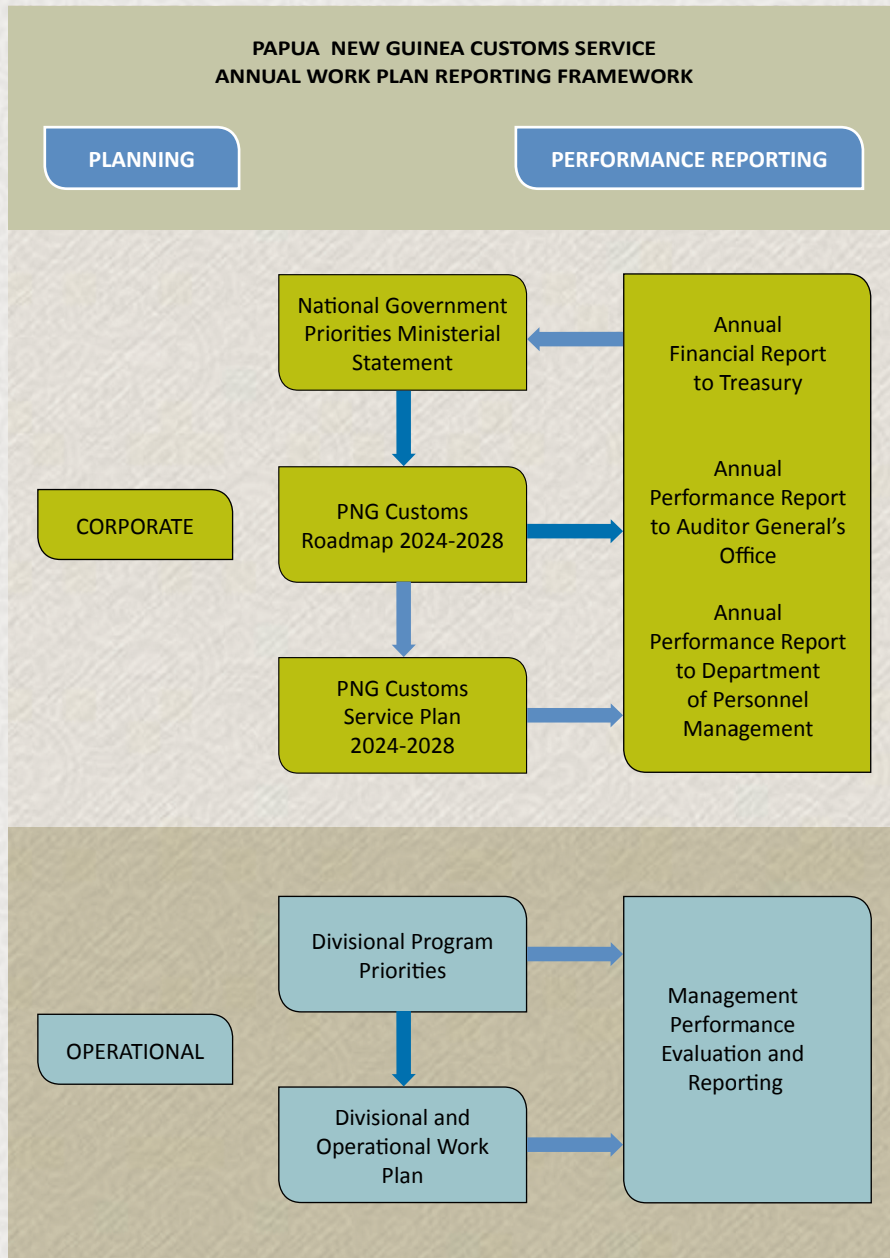
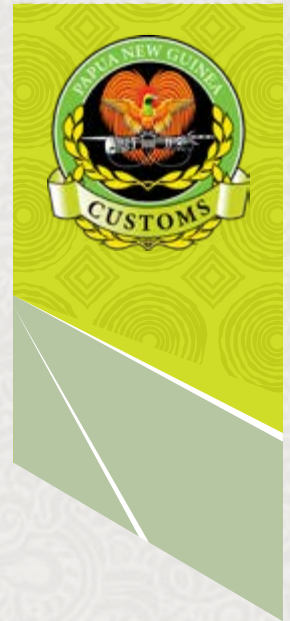


Figure 6 Annual Work Plan Reporting Framework



Executive Management Structure

The existing structure outlined below may be reviewed at any time to support delivery of our key priority activities.

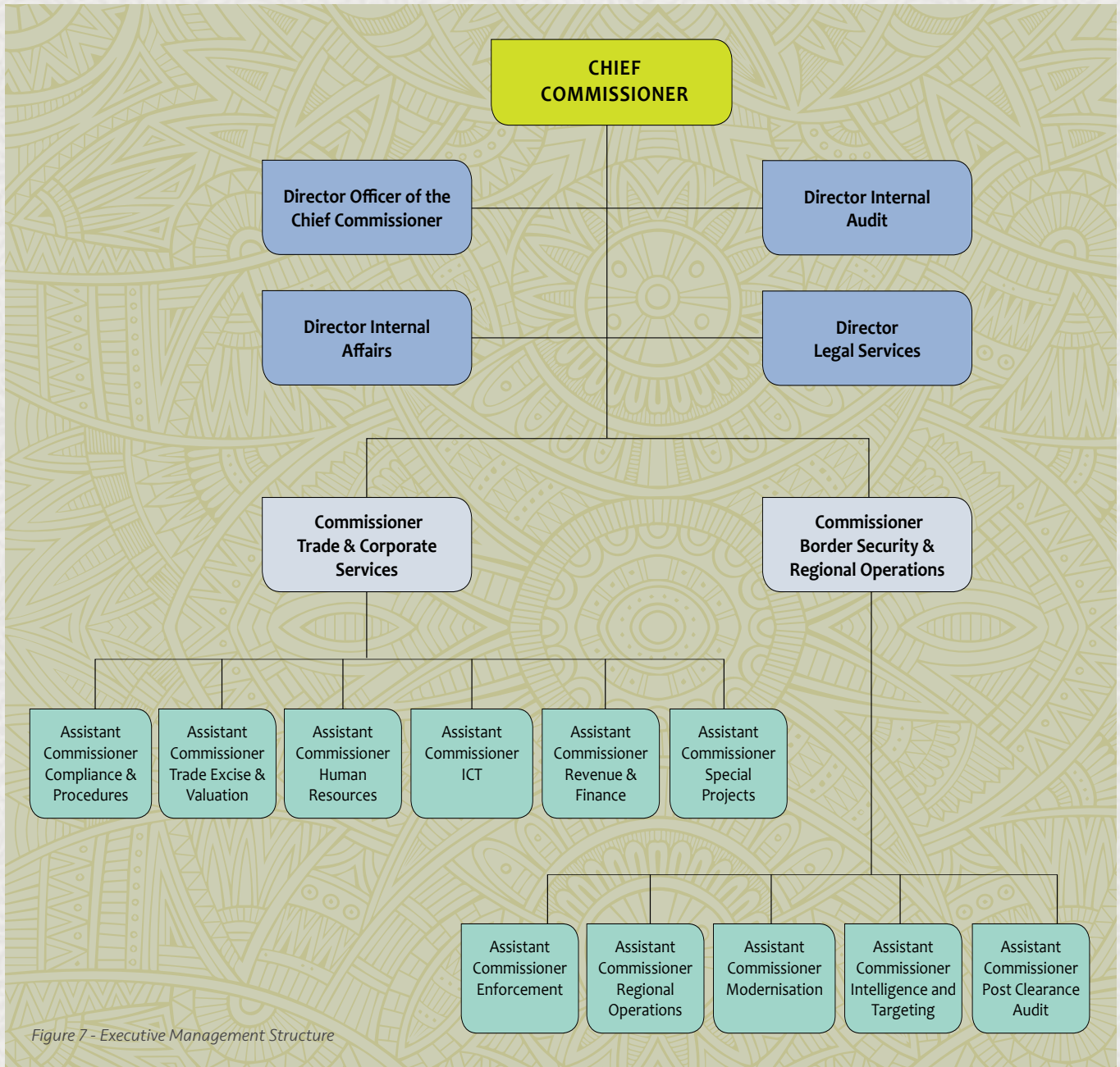


Figure 7 - Executive Management Structure

This structure outlines two wings; Trade & Corporate Services and Border Security & Regional Operations, headed by two Commissioners reporting to the Chief Commissioner. There are four directorates reporting direct to Chief Commissioner. This group comprises the *Strategy Operations and Planning Committee*.

Executive Management Proposed Structure

The Proposed Structure outlined below will be implemented to support delivery of our key priority activities.

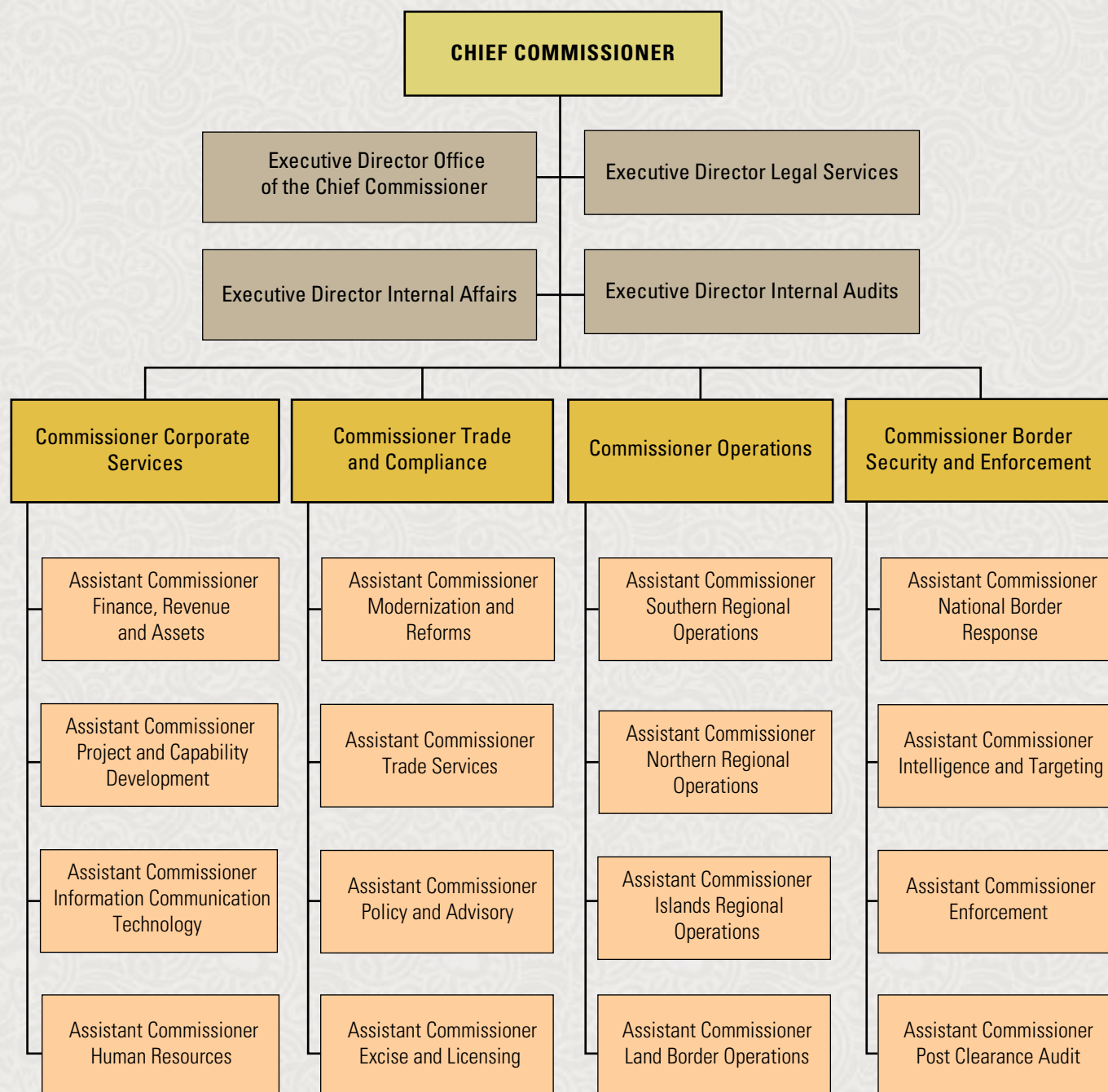


Figure 8 - Proposed Executive Management Structure

Customs Corporate Plan 2024-2028

Ports & Locations



Figure 8. Location of PNG Customs Offices

Annex 1: Implementation Schedule for Customs Corporate Plan

BORDER SECURITY

Number	Priority Activities	Strategy	Key Performance Indicator	Responsible Area	Target Year
1.1	Strengthen partnerships	<ul style="list-style-type: none"> Identify opportunities for more effective and targeted operational and strategic engagement with international, regional, bilateral, national and provincial partners Ensure comprehensive MoUs are in place to support engagement. 	<ul style="list-style-type: none"> Improved collaboration with key partners Increase in the number of joint activities, including Joint Cross Border Patrols and Maritime Security Desktop Exercises MoUs are current and fit for purpose 	<ul style="list-style-type: none"> Enforcement Regional Operations Intelligence and Targeting Legal Services Post Clearance Audit Office of the Chief Commissioner 	2024 onwards
1.2	Combat Black Economy activities	<ul style="list-style-type: none"> Work with stakeholders to detect, disrupt and deter activities that undercut legitimate State revenue 	<ul style="list-style-type: none"> Number of illicit activities detected Number of successful interventions / prosecutions Increase in revenue 	<ul style="list-style-type: none"> Enforcement Regional Operations Post Clearance Audit Intelligence and Targeting 	2024 onwards
1.3	Enhance Risk Assessment	<ul style="list-style-type: none"> Work with relevant internal and external stakeholders to successfully establish the CCP Support the establishment of the CCP with identification and delivery of specialist training. Implement a new Cargo Targeting System (CTS) 	<ul style="list-style-type: none"> Port Control Unit(s) established in Port Moresby and Lae Increased detection of illicit goods and revenue at the border The CTS is implemented Number of profiles and targets reviewed and updated 	<ul style="list-style-type: none"> Regional Operations Intelligence and Targeting Information and Communications Technology 	2024-2025
1.4	Develop enforcement investigations and prosecutions capability	<ul style="list-style-type: none"> Collaborate with partner agencies to detect, disrupt and deter transnational crime Further develop capability in investigations and prosecutions including systems 	<ul style="list-style-type: none"> Increased involvement in joint operational activities Number of completed investigations and prosecution Number of successful outcomes, including prosecutions Case management system identified and implemented 	<ul style="list-style-type: none"> Enforcement Regional Operations Legal Services 	2024-2025

Customs Corporate Plan 2024-2028

Number	Priority Activities	Strategy	Key Performance Indicator	Responsible Area	Target Year
1.5	Strengthen land and maritime border capability	<ul style="list-style-type: none"> • Increase and maintain monitoring and enforcement efforts at the land and maritime borders, ensuring legitimate movement of goods, conveyances and people. • Work with partner agencies to seek funding to support infrastructure needs for priority land border posts, based on priority and perceived risk. 	<ul style="list-style-type: none"> • Number of border operations conducted • Number of awareness and industry engagement • Number of land and maritime border referrals addressed 	<ul style="list-style-type: none"> • Enforcement • Regional Operations 	2024-2025
1.6	Enhance intelligence and targeting capability	<ul style="list-style-type: none"> • Identify, source funding and implement a new intelligence management system allowing for data capture, analysis and reporting to better support our operational activities 	<ul style="list-style-type: none"> • New intelligence management system is implemented 	<ul style="list-style-type: none"> • Intelligence and Targeting • Information and Communications Technology 	2024 onwards
1.7	Enhance operational capability	<ul style="list-style-type: none"> • Work with key stakeholders to design, procure, build, fit out and deliver a Container Examination Facility in Lae • Work with key stakeholders to design, procure, build, fit out and deliver a Detector Dog Program 	<ul style="list-style-type: none"> • Lae CEF and Detector Dog Program are established • Increase in number of detections of prohibited goods • Increased revenue collection 	<ul style="list-style-type: none"> • Special Projects • Regional Operations • Enforcement • Office of the Chief Commissioner 	2024-2025

COMMUNITY PROTECTION

Number	Priority Activities	Strategy	Key Performance Indicator	Responsible Area	Target Year
2.1	Improve Public Awareness	<ul style="list-style-type: none"> Pro-actively provide updated and relevant information on Customs laws and regulations through established mechanisms Increase commitment to engage and participate in public events and gatherings to generate awareness. 	<ul style="list-style-type: none"> Number of media releases Website updated and maintained An increase in public awareness on the role of Customs 	<ul style="list-style-type: none"> Information and Communications Technology Regional Operations Compliance and Procedures Office of the Chief Commissioner 	2024 onwards
2.2	Improve Industry compliance	<ul style="list-style-type: none"> Improve industry's awareness of their role in community protection Improve awareness of our regulatory requirements while encouraging voluntary compliance 	<ul style="list-style-type: none"> Industry's awareness of regulatory requirements is improved Increase in the level of voluntary compliance Number of SIPs developed and distributed 	<ul style="list-style-type: none"> Regional Operations Compliance and Procedures Enforcement Office of the Chief Commissioner 	2024 onwards
2.3	Non-Intrusive Inspection (NII) Technology	<ul style="list-style-type: none"> Greater emphasis on purchasing and utilising NII technologies to conduct inspections of cargo, conveyances and persons Increase NII capacity by performing regular maintenance and upgrades to NII equipment, training officers and maximising the use of intelligence and targeting system 	<ul style="list-style-type: none"> Improvement in the detection of illicit goods and activities Number of technologies deployed Number of regular maintenance carried out 	<ul style="list-style-type: none"> Modernisation Finance and Revenue Regional Operations Enforcement Intelligence and Targeting 	2024 onwards
2.4	Detection of Substandard Goods and Illicit Contrabands	<ul style="list-style-type: none"> Review detection methods and revisit existing policies and procedures for best practices in community protection operations. Increase community awareness, including on IPR Recordation, on risk of substandard goods and illicit trade. Co-ordinate with partners on joint enforcement operations 	<ul style="list-style-type: none"> Increase in detection of substandard goods Community awareness is increased Number of successful joint operations carried out with enforcement partners 	<ul style="list-style-type: none"> Regional Operations Enforcement Intelligence and Targeting Legal Services 	2024 onwards

Customs Corporate Plan 2024-2028

Number	Priority Activities	Strategy	Key Performance Indicator	Responsible Area	Target Year
2.5	Green Customs	<ul style="list-style-type: none"> Maximise engagement and awareness with rural and remote communities and the private sector (especially the logistics industry) to raise profile on environmental crimes. Increase efforts in tackling environmental crime, including illegal deforestation. 	<ul style="list-style-type: none"> Number of detections of environmentally sensitive commodities identified on import and export General public and industry awareness of environmental crime is improved 	<ul style="list-style-type: none"> Regional Operations Enforcement Intelligence and Targeting Compliance and Procedures Office of the Chief Commissioner 	2024 onwards
2.6	Review the WASMAN Program	<ul style="list-style-type: none"> Undertake a comprehensive review and relaunch the WASMAN Program with emphasis on community awareness and engagement activities. 	<ul style="list-style-type: none"> WASMAN program relaunched. Increase in the number of referrals from the public under the WASMAN Program. 	<ul style="list-style-type: none"> Enforcement Intelligence and Targeting Information and Communications Technology Office of the Chief Commissioner 	2024 onwards

TRADE FACILITATION

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
3.1	International Framework - implement best practices in international trade in accordance with WTO TFA and WCO.	<ul style="list-style-type: none"> Effective implementation of trade facilitation tools. 	<ul style="list-style-type: none"> Tariff Framework (guidelines) developed HS 2027 implemented Advance rulings scheme implemented Number of HS matters resolved Rules of Origin procedures implemented 	<ul style="list-style-type: none"> Trade Excise and Valuation Compliance and Procedures Information and Communications Technology 	2024 onwards
3.2	National Trade Single Window (NTSW)	<ul style="list-style-type: none"> Contribute to NTSW implementation 	<ul style="list-style-type: none"> Work on NTSW is progressed AW is upgraded to support interface with the NTSW 	<ul style="list-style-type: none"> Trade Excise and Valuation Information and Communications Technology 	2024 onwards
3.3	Establish and expand the TTP	<ul style="list-style-type: none"> Introduce differentiated treatment at the border for accredited entities 	<ul style="list-style-type: none"> TTP implemented Number of entities accredited 	<ul style="list-style-type: none"> Compliance and Procedures Modernisation Regional Operations Trade Excise and Valuation Intelligence and Targeting 	2024 onwards

Customs Corporate Plan 2024-2028

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
3.4	Enhance intelligence led, risk base approach	<ul style="list-style-type: none"> Maximise usage of AW Implement a valuation database Effectively review intelligence profiles and targets 	<ul style="list-style-type: none"> AW system audit conducted All AW modules/features are utilised Valuation database is implemented Number of intelligence profiles and targets reviewed and updated 	<ul style="list-style-type: none"> Information and Communications Technology Trade Excise and Valuation Intelligence and Targeting 	2024 onwards
3.5	Strengthen cargo control process	<ul style="list-style-type: none"> Streamline the cargo control process, inclusive of exports, through improved procedures and automation 	<ul style="list-style-type: none"> Number of standardised procedures introduced Automated systems maximised Export procedures reviewed and strengthened SIPs and SOPs developed for high value commodities Number of detections of illegal exports Number of depot and warehouse compliance checks done Depot and warehouse compliance improved Manifest business process reviewed and updated 	<ul style="list-style-type: none"> Trade Excise and Valuation Regional Operations Information and Communications Technology 	2024 onwards
3.6	Enhance compliance approach	<ul style="list-style-type: none"> Focus efforts in post clearance audit environment Engage with industry and the community to generate awareness to encourage voluntary compliance Ensure imports and exports are dealt with in accordance with customs laws 	<ul style="list-style-type: none"> Number of desk and field audits increased Number of reported Errors Detection Report reduced Voluntary disclosure program established Infringement Notice Scheme established Customs legislation, policies and SOPs reviewed and amended Number of infringement notices issued Number of awareness conducted 	<ul style="list-style-type: none"> Post Clearance Audit Regional Operations Enforcement Legal Services Post Clearance Audit Regional Operations Compliance and Procedures 	2024 onwards

EXCISE ADMINISTRATION

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
4.1	Strengthen the policy framework	<ul style="list-style-type: none"> Establish an excise administration framework Review and enhance policies and guidelines 	<ul style="list-style-type: none"> Policies, standard operating procedures and guidelines developed, or reviewed and updated Number of SIPs drafted and published Excise revenue collection improved 	<ul style="list-style-type: none"> Trade Excise and Valuation Compliance and Procedures 	2024 onwards
4.2	Enhance compliance and enforcement approach	<ul style="list-style-type: none"> Strengthen monitoring and compliance regime relating to record keeping, manufacturing and movement of excisable goods Strengthen penalty provisions 	<ul style="list-style-type: none"> Number of incidences of Onon-compliance detected Number of enforcement interventions Number of prosecutions Decrease in illicit excisable goods in the community Penalty provisions strengthened 	<ul style="list-style-type: none"> Legal Services Regional Operations Trade Excise and Valuation Enforcement 	2024 onwards
4.3	Tackle illicit goods	<ul style="list-style-type: none"> Enhance intelligence and enforcement efforts Active collaboration with industry stakeholders and enforcement partners 	<ul style="list-style-type: none"> Increased enforcement activities Number of illicit excisable goods detected Decrease in illicit excisable goods in the community 	<ul style="list-style-type: none"> Trade Excise and Valuation Enforcement Regional Operations 	2024 onwards
4.4	Legislative Review	<ul style="list-style-type: none"> Review and amend excise related legislation 	<ul style="list-style-type: none"> Excise Act 1956, Excise (Beer) Act 1952 and Distillation Act 1955 are reviewed and amended Enforcement and compliance strengthened Increase in revenue growth 	<ul style="list-style-type: none"> Legal Services Trade Excise and Valuation 	2024 - 2025
4.5	Modernise end to end excise processes	<ul style="list-style-type: none"> Automate reporting requirements, including manufacturing, importing and exporting 	<ul style="list-style-type: none"> Business processes fully automated 	<ul style="list-style-type: none"> Trade Excise and Valuation Information and Communications Technology Compliance and Procedures Division 	2024 onwards

SPECIAL ECONOMIC ZONES

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Sections	Target Year
5.1	Support the establishment and operation of SEZs	<ul style="list-style-type: none"> Reduce trade barriers through active engagement with the SEZ Authority and other competent agencies to implement SEZs 	<ul style="list-style-type: none"> Customs legislative and policy framework developed SEZs effectively managed through structural reforms and realignment 	<ul style="list-style-type: none"> Trade Excise and Valuation Regional Operations Information and Communications Technology Legal Services Compliance and Procedures 	2024 onwards

REVENUE COLLECTION

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Sections	Target Year
6.1	Improve Refunds and Debt Management	<ul style="list-style-type: none"> Secure adequate funding to support refunds Strengthen approach and accountability in debt recovery and management Maximum utilisation of garnishee provisions 	<ul style="list-style-type: none"> Timely payment of refunds Timely collection of revenue Timely disbursement of revenue Number of garnishee order notices issued Number of liabilities reduced 	<ul style="list-style-type: none"> Finance and Revenue 	2024 onwards
6.2	Automation	<ul style="list-style-type: none"> Improve efficiency and accountability of accounting and revenue systems Automation of reconciliation process 	<ul style="list-style-type: none"> Automated revenue collections and transfers Reconciliation process automated 	<ul style="list-style-type: none"> Finance and Revenue 	2024–2025

CORPORATE GOVERNANCE

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
E.1.1	Organisational Compliance	<ul style="list-style-type: none"> Robust and comprehensive internal audit program 	<ul style="list-style-type: none"> Number of audits conducted Number of audit recommendations implemented in full Organisational compliance improved Number of Customs Audit Committee meetings 	<ul style="list-style-type: none"> Office of the Chief Commissioner Internal Audit 	2024 onwards
E.1.2	Policy and Procedures	<ul style="list-style-type: none"> Ensure policies and procedures are current, accurate and in line with legislation 	<ul style="list-style-type: none"> Number of policies and procedures developed and endorsed by Customs Council 	<ul style="list-style-type: none"> Compliance Procedures All 	2024 onwards
E.1.3	Integrity	<ul style="list-style-type: none"> Improve training and resources available to officers 	<ul style="list-style-type: none"> Number of integrity issues and investigations reduced 	<ul style="list-style-type: none"> Internal Affairs 	2024 onwards
E.1.4	Legal Services	<ul style="list-style-type: none"> Effective management of legal cases and related workflow Implement recommendations from legislative review 	<ul style="list-style-type: none"> Amendments drafted and legislated Case management system implemented 	<ul style="list-style-type: none"> Office of the Chief Commissioner Legal Services 	2024 onwards
E.1.5	Compliance Strategy	<ul style="list-style-type: none"> Develop and implement a strategy to manage industry compliance 	<ul style="list-style-type: none"> Compliance Strategy endorsed and implemented 	<ul style="list-style-type: none"> Office of the Chief Commissioner 	2024
E.1.6	Risk Management	<ul style="list-style-type: none"> Establish a risk management system Ensure strong risk management culture across the organisation 	<ul style="list-style-type: none"> Risk management policy is updated and implemented Awareness of risk management approach is improved 	<ul style="list-style-type: none"> Office of the Chief Commissioner Internal Audit Intelligence and Targeting 	2024
E.1.7	Business Continuity Management	<ul style="list-style-type: none"> Improve resilience of the organisation through better preparation for disruption 	<ul style="list-style-type: none"> Organisational business continuity plans are developed and endorsed 	<ul style="list-style-type: none"> Office of the Chief Commissioner 	2024

Customs Corporate Plan 2024-2028

CORPORATE SERVICES

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
E.2.1	Finance and Budget	<ul style="list-style-type: none"> Streamline our financial management system Automate transactions where possible Integrate trade and accounting systems 	<ul style="list-style-type: none"> Financial management improved Financial expenditure processes are automated 	<ul style="list-style-type: none"> Finance and Revenue 	2024 onwards
E.2.2	Asset Management	<ul style="list-style-type: none"> Develop a comprehensive asset management policy and procedures Implement a robust asset management system 	<ul style="list-style-type: none"> Assets managed effectively, including procurement, management and disposal 	<ul style="list-style-type: none"> Finance and Revenue 	2024 onwards
E.2.3	Client Service Charter	<ul style="list-style-type: none"> Review Client Service Charter 	<ul style="list-style-type: none"> Client Service Charter reviewed and implemented Client service is improved 	<ul style="list-style-type: none"> Office of the Chief Commissioner 	2024 onwards
E.2.4	Corporate Branding	<ul style="list-style-type: none"> Develop a corporate brand strategy for use across all platforms Commit to Corporate Social Responsibility Initiatives 	<ul style="list-style-type: none"> Public awareness of Customs role improves Corporate Social Responsibility Initiatives conducted 	<ul style="list-style-type: none"> Office of the Chief Commissioner 	2024 onwards
E.2.5	Talent Management	<ul style="list-style-type: none"> Develop holistic approach to workforce management including recruitment, onboarding, training, retention, succession and performance management 	<ul style="list-style-type: none"> Talent management policies developed and administered Employee value proposition developed Performance management system strengthened Succession plan developed Skills gap analysis conducted across all levels Delivery of training improved Personnel records are digitalised WHS policies and procedures developed and implemented 	<ul style="list-style-type: none"> Human Resources Modernisation 	2024 onwards
E.2.6	Diversity	<ul style="list-style-type: none"> Promote diversity and inclusion to improve productivity and performance. 	<ul style="list-style-type: none"> GEDSI policy and implementation plan developed and implemented GEDSI principles mainstreamed Gender balance improved 	<ul style="list-style-type: none"> Human Resources 	2024 onwards

Customs Corporate Plan 2024-2028

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
E.2.7	Workforce Incentives	<ul style="list-style-type: none"> Improve workforce incentives to drive performance and growth. 	<ul style="list-style-type: none"> Medical cover extended for staff and legal dependents Life insurance introduced for staff and legal dependents Employment terms and benefits reviewed and improved Home ownership scheme implemented Staff bonuses and performance based allowances implemented 	<ul style="list-style-type: none"> Human Resources Office of the Chief Commissioner 	2024 onwards
E.2.8	Information and Communications Technology	<ul style="list-style-type: none"> Improve and maintain ICT systems and infrastructure to support Customs operations. 	<ul style="list-style-type: none"> ICT systems identified, acquired and deployed Unscheduled outages decreased Retention of specialist ICT staff improved Data integrity improved Information security improved ICT strategic plans developed 	<ul style="list-style-type: none"> Information and Communications Technology 	2024 onwards
E.2.9	Transition to independent statutory authority	Continue to modernise by becoming a fully-fledged statutory authority	<ul style="list-style-type: none"> PNG Customs Service Act reviewed and amended Board of management established Separate payroll and accounting system implemented Change of name implemented (PNG Customs and Border Protection Authority) 	<ul style="list-style-type: none"> Office of the Chief Commissioner 	2024 onwards

NETWORKING AND CO-OPERATION

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
E.3.1	Effective collaboration and engagement with national partners	<ul style="list-style-type: none"> Enhance partnership and engagement with relevant stakeholders 	<ul style="list-style-type: none"> Number of MoUs Number of inter-agency engagements Number of coordinated initiatives 	<ul style="list-style-type: none"> All 	2024 onwards
E.3.2	Effective collaboration and engagement with international partners	<ul style="list-style-type: none"> Strengthen bilateral and multilateral partnerships and relationships 	<ul style="list-style-type: none"> Number of bilateral engagements Number of multilateral engagements Numbers of coordinated initiatives 	<ul style="list-style-type: none"> All 	2024 onwards

MODERNISATION

Number	Priority Activity	Strategy	Key Performance Indicator (KPI)	Responsible Divisions	Target Year
E.4.1	Align to international best practices	<ul style="list-style-type: none"> Simplify and streamline international trade practices and border security measures 	<ul style="list-style-type: none"> Business processes simplified and secured Trade transaction cost is reduced 	<ul style="list-style-type: none"> All 	2024 onwards
E.4.2	Technology	<ul style="list-style-type: none"> Ensure technologies deployed across the organisation are fit for purpose and sustainable 	<ul style="list-style-type: none"> Comprehensive review of technology is conducted and recommendations considered Procurement of appropriate technologies Training improved on various technologies 	<ul style="list-style-type: none"> Modernisation Regional Operations Finance and Revenue 	2024 onwards



**protecting our border
securing our future**