

## **Preliminary Findings - IO**

### **PRELIMINARY INVESTIGATING OFFICER REPORT**

Summary: The trader has been found to have misdeclared HS classification in invoice documents. No evidence of acceptance of any gratification by the officer was found.

However, procedural lapses (delay in seizure and irregular statement recording) were observed.

Recommendation: Matter to be referred to Disciplinary Authority for consideration under CCS (CCA) Rules (minor)