

行政院所屬各機關因公出國人員出國報告書

(出國類別：考察)

考察捷克海關
Authorised Economic Operator 制度報告

出國人員：

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出國地點：捷克布拉格

出國期間：98年3月21日至3月27日

報告日期：98年6月

行政院及所屬各機關出國報告提要

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出國報告名稱：考察捷克 Authorised Economic Operator 制度報告

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球貿易安全與便捷化標準架構

內容摘要：

本出國報告主要內容包括考察時間、地點與行程，並就考察情形與結論作成完整報告並將相關文件附於本報告，以供相關人員參考，本次考察重點主要為捷克實施（歐盟）AEO 制度之實際現況及實務作業，本報告最後提出心得與建議。

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壹、緣起

此次參訪是延續簡總局長良機於去（97）年 7 月 15 日至 20 日考察捷克海關並就世界關務組織全球貿易安全與便捷化標準架構（WCO SAFE Framework）進行交流後，為建立我國 AEO 認證及管理機制並為未來與進行歐盟相互承認協議進行鋪路，徵課處徐副處長仁慈進一步向捷克海關提出協助訓練優質企業（AEO）專業認證關員¹之需求，而獲得捷克海關鼎力支持而促成的。

為符經濟效益，配合今（98）年 3 月 19 日至 20 日須派員參加在比利時布魯塞爾（Brussels, Belgium）所舉行的世界關務組織（WCO）第 6 屆修正版京都公約（RKC）管理委員會會議之便，於會議結束後 21 日立即轉赴捷克參訪。

嗣經本總局於 98 年 2 月 6 日以台總局徵字第 0981002457 號函、同年 2 月 25 日以台總局徵字第 0981003962 號及同年 3 月 5 日以台總局徵字第 0981004621 號函報部，財政部於 98 年 3 月 9 日以台財關字第 09800084100 號函核定前往捷克實地瞭解歐盟 AEO 認證之實務作業並由經濟部國際貿易局於 98

註¹ 截至 98 年 3 月底赴捷克考察 AEO 專業認證關員訓練為止，我國相關 AEO 認證及管理法令制度仍未建立，所以僅能以單向考察而非相互了解之角度進行考察。

年 3 月 16 日函同意由推廣貿易基金協助支應出國經費。

貳、考察時間

98 年 3 月 21 日至 27 日

參、考察地點

捷克海關總局以及地區關稅局 (Customs Directorate in České Budějovice) 與接受實地驗證廠商 (MUCOS Pharma CZ, s. r. o.)。

肆、出國考察人員

溫武彥 關稅總局徵課處科員

唐禎錚 台北關稅局稽核組課員

伍、考察行程

一、3 月 21 日 (星期六) 至 3 月 22 日 (星期日)

上午 9 時 10 分，自布魯塞爾搭乘捷克航空 OK631 班機啟程，於上午 10 時 35 分抵達捷克布拉格國際機場，由捷克關稅總局關務科 (Customs Department) 科長

(Department Head) Mr. Jaroslav Ille 以及其部屬 Miss Hana Prudičová 接機並送至下榻飯店。

二、3月23日(星期一)

拜會捷克海關總局，獲得捷克海關總局 (General Directorate of Customs) 總局長 (Director General) Mr. Pavel Novotný、副總局長 (Deputy Director General) Mrs. Vendulka Holá 以及關務處 (Customs Division) 處長 (Division Head) Mrs. Sylva Urbanová 親自接見。



圖表 1 與捷克海關總局長合照，由左至右為駐捷克代表處陳秘書大明、唐課員禎錚、Mrs. Vendulka Holá、Mr. Pavel Novotný、溫科員武彥以及 Mr. Jaroslav Ille。

於捷克海關總局拜會行程結束後立即驅車前往 AEO Unit 所在地區關稅局（Customs Directorate in České Budějovice）進行考察行程。下午約 1 點到達Č地區關稅局由局長（Director）Mr. Miroslav Rohrbach、副局長（Deputy Director）Mr. Kovařík František 以及 AEO 科科長（Department Head）Mrs. Blanka Hryzáková迎接，並由 B 科長負責介紹接下來三天的考察行程（附件一），並且介紹 AEO Unit 的主要成員。



圖表 2 與 AEO UNIT 成員合照

AEO Unit 的成員共 8 位，包含有主管 Miss Iva Musilová 與成員 Mr. Jiří Martiš、Miss Blanka Štěpková、Mr. Jan Kračman、Miss Naděžda Pivcová、Mr. Emanuel Breicha 以及 Mr. Pavel Müller。

本日之課程係針對捷克海關組織、AEO 業務的權責劃分、AEO 的法源依據、申請、認證流程，及該國目前實施 AEO 的具體數據現況作簡介（附件二），並對捷克 AEO 資訊系統（附件五）進行簡報。

三、3 月 24 日（星期二）

介紹業者在申請 AEO 時所須填寫的自我評估 (Self-assessment，附件三) 之內容及相關注意事項，並就對業者所進行的財務能力評估 (Financial Analysis，附件四) 作簡報。

另就下列兩項歐盟 AEO 法源依據進行說明：

1. Regulation (EC) No 648/2005 of The European Parliament and of The Council - 歐盟關稅法有關 AEO 之修正案，捷克海關稱之為 The Amendment of Customs Code。
2. Commission Regulation (EC) No 1875/2006 - 捷

克海關稱之為 The Amendment of Implementation Provision。

中餐由副局長 Mr. Kovařík František 設宴款待。

晚餐為 Social Evening，AEO UNIT 成員與我方成員進行交流。

四、3月25日（星期三）

介紹捷克海關在審核紀錄業者申請 AEO 的各項條件資格時所使用之審核報告(check-list，附件六)，並對第四天將進行實地驗證之廠商(MUCOS Pharma CZ, s.r.o.)，作一相關背景介紹（附件七）。

中餐由局長 Mr. Miroslav Rohrbach 設宴款待。

晚餐由我方主辦 Appreciation Evening，感謝 AEO Unit 對我方之指導。

五、3月26日（星期四）

隨行瞭解 AEO Unit 實地驗證藥品經銷商 MUCOS Pharma CZ, s.r.o.。此行驗證項目共可分為下列三類：1. 遵循海關標準(Customs compliance criteria)，2. 記錄保存標準(Record keeping criteria)，3. 保全與保安標準

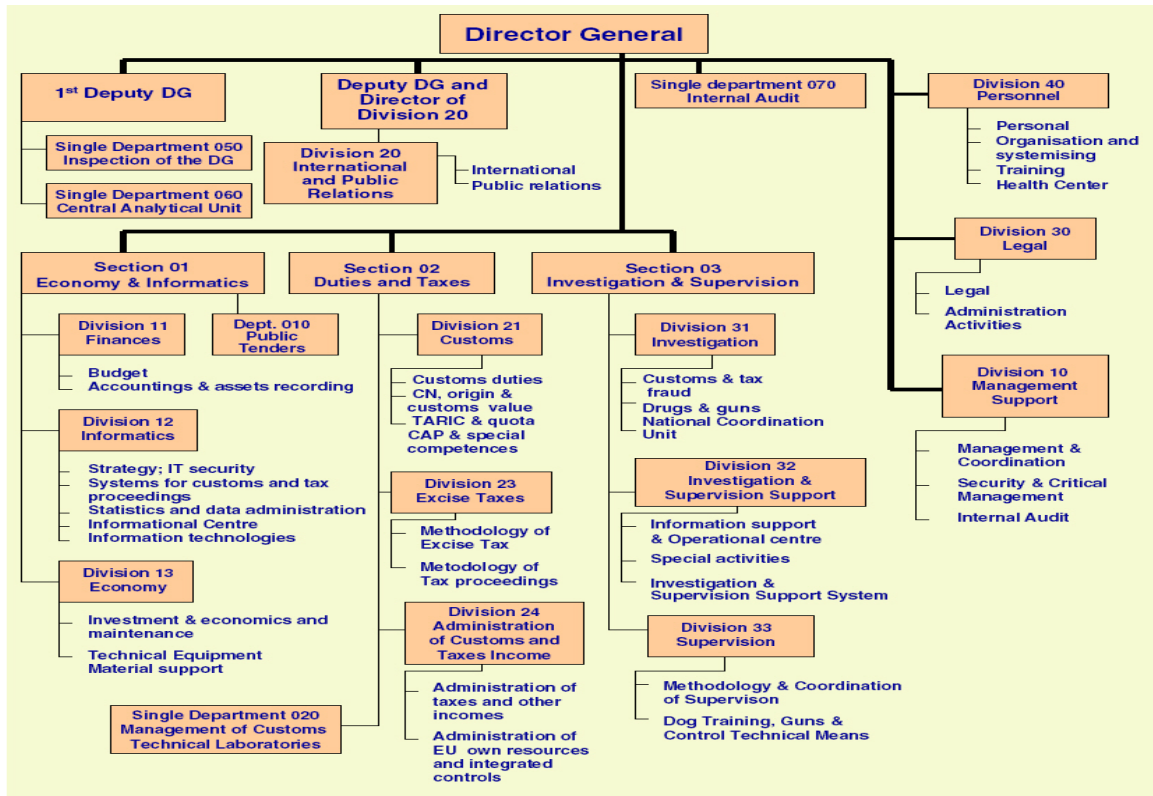
(The security and safety criteria)。其中，保全與保安標準的驗證重點項目如下：廠商周邊區域圍籬、電子保全系統、建築物、入口安全管制、鑰匙的存放管理、監視用攝影機、訪客記錄、與保全廠商的合約、貨物儲放區域的人員控管、貨櫃封條的使用情況、工作守則所規範的收貨及儲放程序之落實情形。



圖表 3 實地驗證

陸、捷克海關與 AEO 制度

一、捷克海關組織



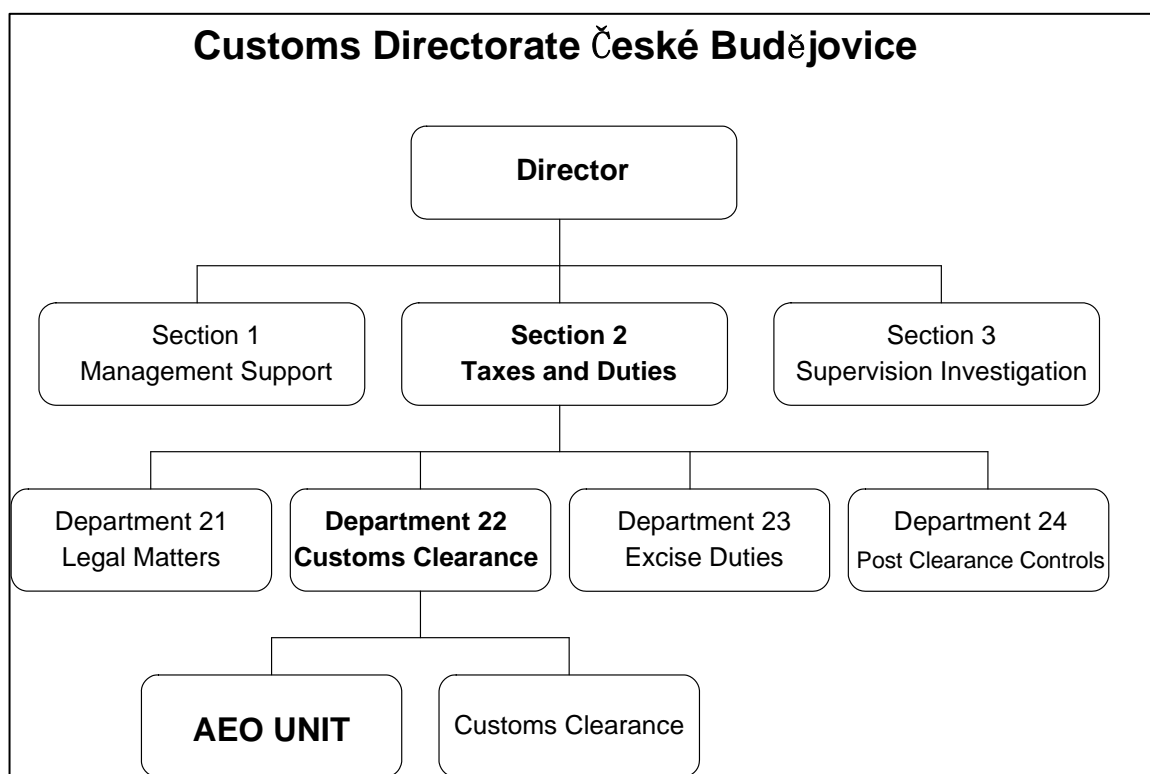
圖表 4 捷克海關總局組織圖

捷克海關總局轄有 8 個地區關稅局，全國總共有 54 個海關辦公室以及 6,690 位海關關員，主要以陸關與空關為主。除了傳統海關課徵關稅以及代徵稅之外，還負責環境稅、高速公路過路費、非法勞工以及陸運工具之管理。負責全國 AEO 認證的 AEO UNIT 隸屬於 České Budějovice 地區關稅局，亦即捷克全國的 AEO 接受申請、

審核以及認證皆由České Budějovice 地區關稅局負責，其他地區關稅局只在需要時才予以協助。

二、有關 AEO Unit

在 AEO UNIT 當中除了主管之外，共有 7 位成員，在其他地區關稅局有 26 位成員。自 2008 年 1 月 1 日至 2009 年 3 月 18 日止，共收到 54 件 AEO 申請案，而完成申請程序的有 53 件，其中有 31 件已核發證書，2 件被拒絕核發證書，仍在驗證當中的申請案有 20 件。



圖表 5 AEO UNIT 隸屬之地區關稅局 Customs Directorate České Budějovice 組織圖

三、AEO 之種類

- AEOC (Customs Simplification) - 主要為遵循海

關規定、適當的記錄保存、具備財務能力等標準，並未包含安全要求，所以也只有在抽驗比例上之減少 (less control)。

- AEOs (Safety and Security) - 除了遵循海關規定、適當的記錄保存、具備財務能力等標準外，並須符合安全要求，原本 AEO certificate 之種類只有 AEOC 與 AEOs，而 AEOs 主要是針對非歐盟國家進出口貨物時之要求，但逐漸的因其好處與 AEOF 無太大之區別，AEOs 有被取消之趨勢。
- AEOF (Full) - 包含所有 AEO 的要求，具有減少抽驗比例以及減少申報資料之好處。但一旦 AEOF 持有者有違反 AEOF 要求而被取消 AEOF 資格或者因任何理由而決定不繼續保有 AEOF 時，AEOC 仍然需要重新申請。

四、AEO 之申請及查核程序

每個 Application 先經過地區關稅局接受書面申請，確認所有書面資料後，將申請書轉給 AEO Unit，再由 AEO Unit 決定是否進行現場之查核，如果需要查核，AEO unit 通常派出 2 位 AEO Auditors，再配合地區的 AEO Auditor

進行現場查核。

Local AEO Auditor 是由具有事後稽核經驗之關員所組成，最好具有 accounting 之經驗，而 AEO Unit 之 Auditor 須具有安全供應鏈之經驗，並以具較佳之英文程度為優，因為 AEO Unit 成員將會定期赴歐盟總部開會。此外，由於 AEO Unit 為一新成立之單位，須具較高之學習潛能以面對全新的挑戰，其單位成員及主管幾乎均為 40 歲以下之年輕關員。

在 AEO UNIT 初步受理申請案的過程中，同一件申請案至少有 2 位成員參與，此 2 位成員會透過業者所填的自我評估 (self-assessment) 以及政府相關資訊系統內的資料來了解申請業者的背景。完成初步資料審核後，會先完成初步審核報告 (check-list)，並在其他各地區關稅局的 AEO 成員協助下拜訪業者，實地確認業者的狀況，並且由 AEO UNIT 的主管依據審核報告的內容決定是否核發證書，亦或拒絕其申請。至於 AEO 證書之核發則由 AEO UNIT 隸屬的地區關稅局(České Budějovice)之局長署名簽發。

審核報告 (check-list) 之內容主要包含了下面 10 個

項目：

1. 申請表基本資料（施行細則第 14c 條）：申請表是否完成及其正確性。
2. 徵詢程序（施行細則第 14m 條）：徵詢申請業者所在地區關稅局紀錄。
3. 符合財務能力要求之評估（施行細則第 14h 條）：關於財務要求之符合程度。
4. 資訊系統紀錄（施行細則第 14i 條）：在財務、會計、存貨以及物流有關的系統是否完整並正確地保有紀錄。
5. 守法評估（施行細則第 14j 條）：在財務守法方面之紀錄。
6. 保全與安全要求（施行細則第 14k 條）：在保全與安全要求方面之符合程度。
7. 風險評估。
8. 前述評估之結論（至少由 2 位 AEO 成員進行）。
9. 主管意見。
10. 結論以及後續步驟。

在捷克審核 AEO 申請的主要考量之一為業者的財務能

力，審核業者近 3 年內的財務狀況，此一財務能力審核並不只是只針對 AEO 的申請，所以其審核是由海關總局的財務分析部門來負責，而其主要目的是在於保障國課（包含關稅以及境內稅）、經濟衝擊時之影響評估以及符合 AEOC (Customs Simplification) 的要求，在評估項目當中包含有：獲利能力、現金流量、財務穩定度（守法程度）、財務活動以及勞工產值。

五、 AEO 資訊系統

AEO 資訊系統內的資料包含有捷克 AEO 的申請書、其他會員國 AEO 的申請書以及已核發證書。

在收到申請書後在捷克海關的 AEO 資訊系統會將申請書透過 CNN/CSI²上傳到 AEO CDCO³。在此 AEO CDCO 中記錄了所有申請書的審核狀態以及已核發的證書。

該 AEO 資訊系統的主要功能包含：管控並確保所有 AEO 申請之進度不被延誤、待審核之申請書以及管理 AEO 申請書之生命週期。

註² CNN/CSI (Common Communication Network / Common System Interface) 是歐盟會員國間所使用的一個網路架構。

註³ AEO CDCO (AEO Corporate Data Center Operations) 是歐盟會員國海關所共有的 AEO 資料庫。

六、Self-assessment

依所訂程序，在 AEO Application Form 被海關當局通知已獲接受的 10 天內，申請業者須將填妥的 Self-assessment 寄抵海關當局，然在實務上，大部分的申請業者乃同時提交 AEO Application Form 與 Self-assessment。Self-assessment 共可分為 5 大部分：申請業者之基本資訊、守法紀錄、會計與物流系統、財務能力、安全與保全要求。雖然歐盟 AEO 有制式之 Self-assessment，但各會員國可針對個別國情之需求來進行部分修改。

七、e-learning

AEO e-learning 是位於歐盟執委會稅務及關務總署官方網站上的線上互動式教學課程，由該同盟署的一個計畫小組於 2007 年所設計開發，主要是希望藉此管道讓業者瞭解 AEO 的法規概況及申請 AEO 的流程，有關歐盟 AEO 的重要觀念均有列述於其中。AEO e-learning 的課程共分為下列 5 部分：課程介紹、AEO 背景介紹與重要議題、3 種 AEO 資格介紹、AEO 的相關流程、溫習測驗，課程的

時間總長度約 2 小時 45 分鐘。

柒、心得與建議

一、歐盟與其他各國在 AEO 議題之互動

大約在我們考察捷克海關的同一時間，日本海關已經獲得歐盟執委會之同意，進行雙邊 AEO 制度之瞭解，期間日本海關派出多組海關人員以觀察員之身分考察歐盟會員國（包括捷克、西班牙以及保加利亞等會員國）之海關 AEO 制度，於 2009/3/19~2009/3/20 間有 4 位日本海關關員在捷克進行兩天對其 AEO 制度之瞭解。而在日本海關考察歐盟會員國海關之後，歐盟海關亦將組團進行約 2 週之日本海關 AEO 制度考察，但捷克海關並未被邀請。

另外，據了解歐盟執委會亦同意東南亞國協（ASEAN）之要求，在 2009 年 1 月底向東南亞國協會員國進行歐盟 AEO 制度之說明，另將於 2009 年 4 月底再度向東南亞國協會員國進行歐盟 AEO 制度介紹。

二、我國未來與歐盟在 AEO 議題之互動

由簡總局長於去（97）年 7 月率團考察捷克海關，及此次赴捷克考察 AEO 專業認證關員訓練，我國海關已與捷克海關建立頗佳之合作情誼。有鑑於捷克乃屬歐盟會員國之其中一員，且 AEO Unit 成員每隔數月會至歐盟總部開會，捷克海關應可作為我方瞭解歐盟 AEO 發展的其中一項管道，但與要達到與歐盟簽訂 AEO 之相互承認協議（Mutual Recognition Agreement）之最終目標，仍有相當大的努力空間。

除此之外，有下列許多方式可瞭解歐盟 AEO 實際發展現況：

1. 依據歐盟 AEO 線上資料庫(Online database)，截至 98 年 5 月底，捷克已核發 AEO 證書計有 34 件，在歐盟會員國中排名第 8，約佔歐盟核發 AEO 證書總件數之 3.6%。若僅依此次在捷克之考察受訓經驗，來推估衡量歐盟 AEO 的整體運作，似嫌代表性不足。於此，若能安排與歐盟其他核發 AEO 證書較多、實務操作經驗更為豐富的會員國(如德國、瑞典、荷蘭，目前核發 AEO 證書件數均超過百件)，

進行聯繫考察，將有助於我方對歐盟 AEO 實際認證工作更具代表性地瞭解。

2. 相較於美國 C-TPAT 實施至今已具約 7 年半之歷史，歐盟 AEO 迄今不過實施近 1 年半之時間，故在各項統計數據(如：對 AEO 抽驗比例減少之程度、歐盟整體已核發 AEO 證書數的業者類別比率等，尚無具體資料)及驗證經驗上，較不如美國 C-TPAT。然以 AEO 制度之內容觀之，歐盟 AEO 的驗證標準涵蓋 Compliance 及 Security 兩大類(美國 C-TPAT 僅集中在 Security)，實施 AEO 之業者亦包含出口業者(美國 C-TPAT 尚未正式涵蓋出口業者)，均與我國未來之 AEO 較為相似。另值得注意的是，預計在今(2009)年，全體歐盟海關將受理多達 3000 件左右之 AEO 申請案，故可窺知歐盟在今年所累積的 AEO 認證實務經驗將有大躍進之趨勢，並考量其 AEO 內容與我國未來走向較為相近，其 AEO 發展對我國參考之重要性，實不亞於美國 C-TPAT。據此，在未來一年內，建議可邀請歐盟(尤其是德國、瑞典、荷蘭等核發 AEO 證書較多的會員國)之 AEO 驗證關

員暨相關主管，來台對我方關員進行相關訓練課程。

3. 經查歐盟 AEO 線上資料庫，我國的長榮海運公司，目前在德國及荷蘭，均以其在當地代理行之名義 (Evergreen Shipping Agency)，獲得歐盟 AEO 認證資格。日後可考慮邀請長榮海運公司，分享其申請歐盟 AEO 之經驗，作為我國瞭解歐盟 AEO 的一項參考資訊。

三、關於歐盟 Pre-arrival Information 進度

原定 July 1, 2009 開始施行，現在因各會員國以及業者因技術上問題而準備進度來不及的關係，預定延後到 2010 年底實施，但若是會員國中已完成準備，亦可各自開始施行（例如：捷克），最慢需在 2010 年底實施。

捌、附件

- 一、 AEO 訓練課程
- 二、 捷克 AEO 法源依據
- 三、 捷克 AEO 自我評估
- 四、 捷克 AEO 財務分析
- 五、 捷克 AEO 資訊系統
- 六、 捷克 AEO 審核報告
- 七、 實地驗證廠商背景資料

捌、附件

一、 AEO訓練課程



Czech Customs Administration

AEO Training project

Customs Directorate České Budějovice

23 - 26 March 2009

1



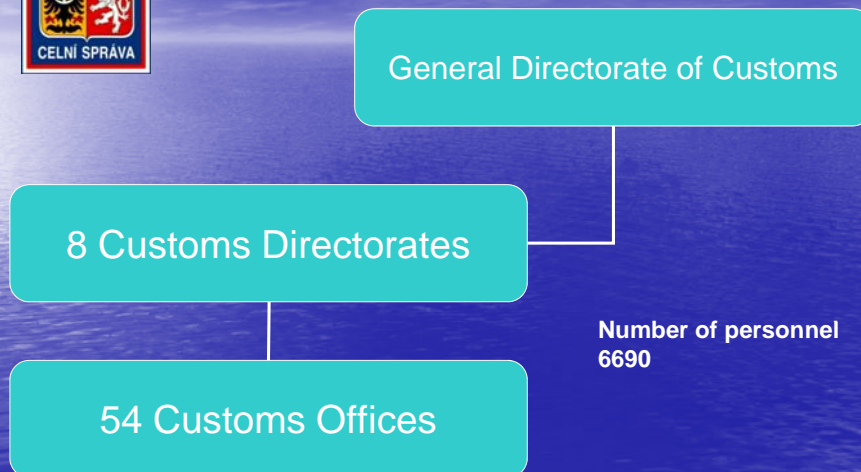
Czech Customs Administration



2



Czech Customs Administration Organizational structure



3



Czech Customs Administration Competences

Core activities:

- Customs clearance
- Collection of import duties
- Customs supervision
- Excise tax administration
- Protection of the internal market
- Enforcement

New competences:

- Environmental tax administration
- Control of toll payments on highways
- Control of illegal employment
- Supervision of road transport means

4



AEO Competence

Customs Directorate České Budějovice

- Competent Office

General Directorate of Customs

- Control and Supervisory Authority

Customs Directorates

- Cooperation during the AEO certification process

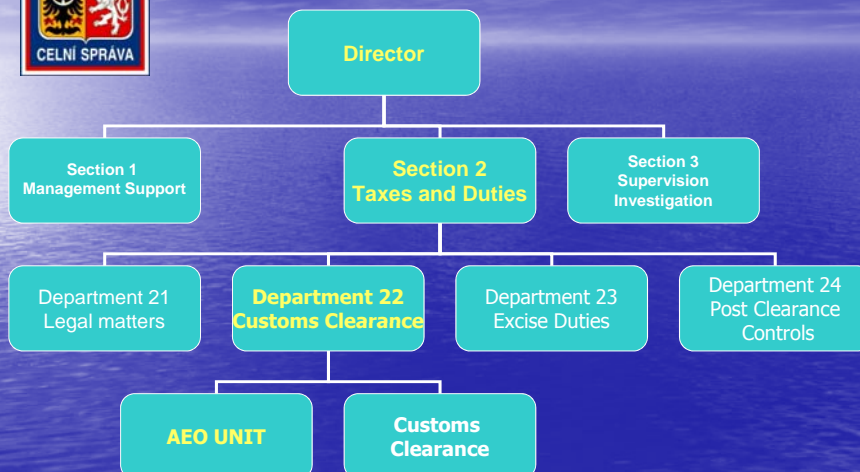
Customs Offices

- Customs clearance

5



Competent Office Customs Directorate České Budějovice



6

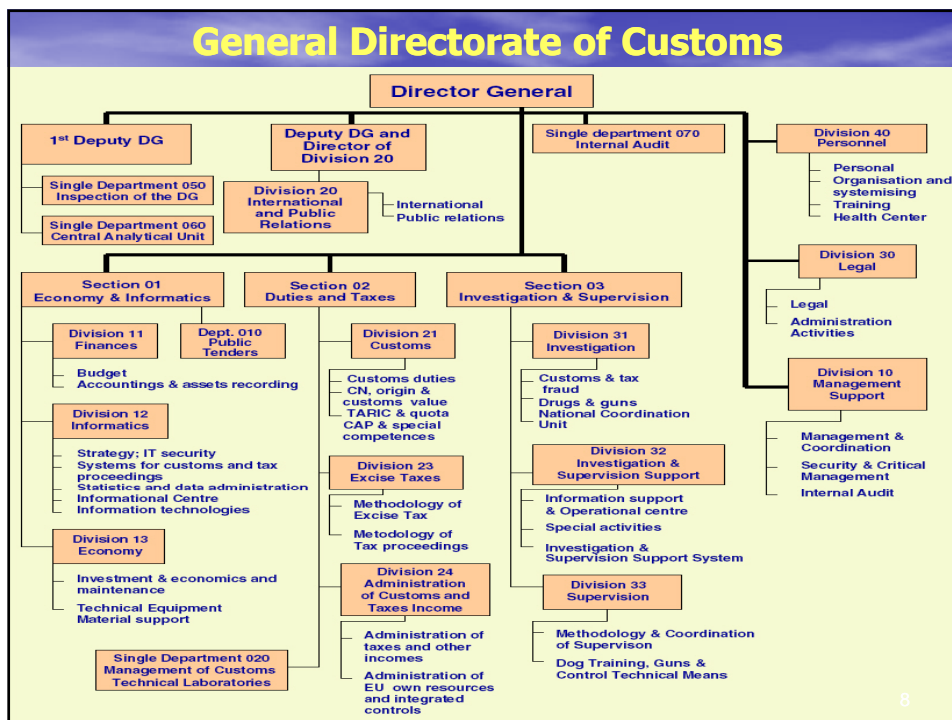


Competent Office Customs Directorate České Budějovice

AEO certification process

- Department 22 – Customs Clearance
 - **AEO Unit: Head of the Unit + 7 Auditors**
 - Cooperation with the IT Department
 - Cooperation with the Analysis Department
 - Cooperation with the Post Clearance Control Dep.
- Signature of the AEO certificate
 - Director of the Customs Directorate
- Appeals – Legal Department
 - **General Directorate of Customs**

7



8



Controlling and Supervisory Office General Directorate of Customs

Division 21 – Customs clearance

- AEO process and technology matters

Division 12 – IT

- AEO IT support
- administration of the national AEO IT system
- administration of the flow of data from AEO CDCO.

Division 10 – Central Analytical Unit

- coordination of the financial analysis processing (each CD)
- coordination of the risk profiles processing (delegation Customs Directorate Olomouc)

9



Customs Directorates

- **26 AEO auditors** at other Customs Directorates
- **Cooperation** with the competent authority during the AEO certification process
- **Partially carry out the verification** during the local investigation at the premises
- **Processing of the support documentation** (Article 78 of the Customs Codex) on the basis of the request of competent authority

10



AEO Certificate Process

- **AEO Application**
- **Self assessment – questionnaire**
- **Check-list**
- **Verification of the criteria**

11



AEO Certificate Process AEO Application

- Application received – check of the correctness and completeness
- Call to complete the data / documents
- Acceptance
- Record into the AEO CDCO (after approval of the Head of the AEO Unit or Head of the Department)
- Information on the acceptance of the AEO application
 - + request to submit a self assessment

12



AEO Certificate Process Self assessment – questionnaire

- 10 calendar days starting from the date of receiving the information on the acceptance

13



AEO Certificate Process Check-list

- Completing continuously in the framework of the verification
- Content

14



AEO certification process Steps

- The case is always processed by at least 2 officers
- Verification of the responses:
 - from the self assessment
 - from the customs information sources
 - local verification at the premises (cooperation with the auditors from other customs directorates)
- Analysis of the verified facts
- Result expression
- Check carried out by the Head of the AEO Unit
- Check carried out by the Head of the Department – signature of the Check-list
- Rejection of the application / the issue of the AEO certificate

15



AEO certification process Statistics

1 January 2008 – 18 March 2009:

➤ Received applications	54
➤ Accepted applications	53
➤ Not accepted applications (14f/a)	1
➤ Issued AEO certificates	31
➤ Rejected applications (14h)	2
➤ Running cases	20

16



AEO certification process Information resource

- **Internet** – for the trade community
 - www.cs.mfcr.cz
- **Intranet** – for the customs
 - website of the CDCB
 - Department 22
 - AEO Unit

17



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二、 捷克AEO法源依據



Czech Customs Administration

Training project AEO - Taiwan
Customs Directorate České Budějovice
Czech AEO National Instruction
23 - 26 March 2009

1



**National instruction No. 24/2007 –
AEO Procedure in the Czech
Customs Administration**

- **Uniform implementation of the AEO legislation in the Czech Republic**
- **Date of the adoption – 12. 12. 2007**
- **Come into effect – 1. 1. 2008**
- **5 parts, 20 articles, 3 annexes**

2



Structure of the AEO National Instruction No. 24/2007

- **Part 1 – General provisions**
- **Part 2 – Certification process**
- **Part 3 - Customs clearance**
- **Part 4 – Transitional period (from 1. 1. 2008 to 30. 4. 2008)**
- **Part 5 – Final provisions**

3



AEO National Instruction Part 1 – General provisions

- **Purpose and subject of the Instruction**
 - uniform implementation of the AEO legislation in the Czech Republic
- **Definition of the terms**
- **Definition of the AEO competence within the Customs Administration**
 - content → presentation „General information“

4



AEO National Instruction Part 2 – AEO certificate process 1/3

- **Audit of the criterion “Customs compliance”**
 - definition of the criterion
 - way of auditing (queries in the relevant Customs databases, audit of the applicant's knowledge of the customs rules, audit of the applicant's customs procedures)

- **Audit of the criterion “Accounting and logistic system”**
 - definition of the criterion
 - way of auditing (audit of the accounting and logistical system, audit of the archiving of the applicant's records, audit of the security of the applicant's information system)

5



AEO National Instruction Part 2 – AEO certificate process 2/3

- **Audit of the criterion “Financial solvency”**
 - definition of the criterion
 - the way of auditing (Financial analysis)

- **Audit of the criterion “Security and safety”**
 - definition of the criterion
 - way of auditing (at the applicant's premises)

6



AEO National Instruction Part 2 – AEO certificate process 3/3

AEO certificate process at the competent office

- **Receiving the application**
- **Acceptance of the application**
- **Record to the AEO CDCO**
- **Rejection of the application**
- **Issue of the AEO certificate**
- **Suspension of the AEO certificate**
- **Revocation of the AEO certificate**

7



AEO National Instruction Part 3 – Customs clearance with AEO

- record the customs declaration to the Customs Administration IT system (WDIS(CZ) / ECS / NCTS)
- Risk assessment
- AEO Benefits (Art. 14b, para 4, Reg. 2454/93)

8



AEO National Instruction Annexes

- Annex No. 1 – Specimen of the AEO application
- Annex No. 2 – Specimen of the AEO certificate
- Annex No. 3 – Specimen of the form of the territorial jurisdiction delegation according to the act No. 337/1992 (administration of taxes and charges (till 1.5.2008))

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三、 捷克AEO自我評估



Czech Customs Administration


Training project AEO - Taiwan

Customs Directorate České Budějovice

Self assessment

23 - 26 March 2009

1



Self assessment

- structure is based on a Working document
TAXUD/2006/1450
- some parts of Self assessment have been modified
for purposes of Czech Customs Administration
- Very detailed:
 - The applicant → the possibility to get acquainted with
all the AEO criteria
→ can carry out all necessary preparation
 - The Customs → detailed information about
the applicant's procedures

2



Self assessment Content

- **Instructions for Self assessment fulfilment**
- **Self assessment - questionnaire**

3



Instructions for Self assessment fulfilment

- **10 calendar days after receiving the information about the application acceptance**
- **answers to all relevant questions**
- **brief, clear and apposite answers**
- **possibility to provide internal documents**

4



Self assessment Main points of attention

Criterion „Customs compliance“

- persons responsible for customs area (tariff classification, determination of customs value, irregularities)
- existing external customs agents (contracts)
- statistical information for the last 3 years
- existing internal instructions relating to the customs area

5



Self assessment Main points of attention

Criterion „Accounting and logistic system“

IT department of the Customs Directorate České Budějovice prepared detailed questions related to points 3.02 of the AEO Guidelines

- organisation of the IT department
- PC including operating systems and installation
- local network (LAN, WAN)
- IT security
- servers location
- company's software
- access rights to the IT system

6



Self assessment Main points of attention

Criterion „Accounting and logistic system“

IT department of the Customs Directorate České Budějovice prepared detailed questions related to points 3.07 of the AEO Guidelines

- certification standards to secure the IT systems
- anti virus protection, firewall
- connection to intranet
- e-mail system
- simulation of information system failure
- instructions for IT systems security
- user´s information about IT system security rules
- authorisation for access to IT systems
- back-up procedures in case of IT system-failure

7



Self assessment Main points of attention

Criterion „Financial solvency“

- Financial Analysis proceeded by the Customs
- Content
 - presentation „Financial analysis“

8



Self assessment Main points of attention

Criterion „Security a safety“

- existing reports, records, evidences manifesting the correctness of the responses in the questionnaire, eg.:
 - records relating to the internal security audit
 - contracts with relevant business partners containing security/safety responsibilities
 - records concerning security and safety
 - records concerning training of the staff

9



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四、 捷克AEO財務分析




Czech Customs Administration

Training project AEO - Taiwan
Customs Directorate České Budějovice

Financial Analysis

23 March – 27 March 2009

1



Financial Analysis

- Carried out by the Customs according to the legitimate financial methods
- Controlling and supervisory office – General Directorate of Customs
- Proceeded in a uniform way by all Customs Directorates – Analysis Department
- Carried out not only for AEO, but for other customs authorisations

2



Main customs authorisations covered by the Financial Analysis

- Security to cover customs debt
- Customs and tax warehouses operation
- Security to cover excise duties
- Individual / global guarantees
- Customs procedures with the economic impact
- Customs simplification procedures
- AEO

3



Financial Analysis Points of Attention

- Evaluation of the company in the area of:
 - profitability
 - liquidity
 - financial stability
 - activity
 - labour productivity
- Evaluation for current and required period (AEO: last 3 years)

4



Financial Analysis Main required documents

- Statement on VAT registration, statement of relevant Social Security Office on proper performance of tax/charges liabilities
- Final accounts or income statement, liabilities statement for the last 3 years
- Income statement, liabilities statement, annexes to the final accounts, profit and loss statement, auditor's report on accounting

5



Financial Analysis Supplementary documents

- cash flow statement
- list of bank credits and loans including the timetable for repayment
- list of leasing contracts including the timetable for repayment
- property encumbered by right of lien including the accounting value
- intensity of claims and obligations after the payback period
- bank references
- balance and statement of profit and loss dated the last day of the previous month of the accounting period and for the same period of the last year

6



Financial Analysis Indicators

- **Profitability**
A company's ability to generate revenues in excess of the costs incurred in producing those revenues.
- **Liquidity**
The ability to easily turn assets into cash
- **Financial stability (solvency)**
A company's long-run ability to meet all financial obligations.
- **Activity indicator**
Company's ability to use financial resources
- **Productivity of labour indicator**
Company's efficiency in relation to the costs of employees

7



Financial Analysis Content of the Final Report

- **General information** about the company (name, address, business activity)
- **Ownership** (structure and management)
- Evaluation of the **profitability, liquidity, financial stability, activity and productivity of labour**
- Comments on the company's year-on-year **development of the financial situation** (or actual development of the financial situation)
- **Other important facts** arising from the submitted documents

8



Financial Analysis Results

- **Statement concerning the company's stability:**
 - financial stability
 - financially instability

- **Ceiling available financial resources required to meet company's liabilities**

9



Financial Analysis

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五、 捷克AEO資訊系統



Czech Customs Administration


AEO Training project

Customs Directorate České Budějovice

National AEO IT system (CZ AEO)

23 - 26 March 2009

1



AEO national IT system
Basic principles

- **CZ AEO - Version 1.0 (June 2008)**
Recording the application to the AEO CDCO
Download from the AEO CDCO (through the CNN/CSI)
to the CZ AEO
- **CZ AEO - Version 1.5 (August 2008)**
Recording the application to the CZ AEO
Upload to the AEO CDCO (including modification,
rejection)
Monitoring of the deadlines during the AEO
certification process

2



AEO national IT system Basic principles

➤ CZ AEO - Version 2.0 (June 2009)

AEO data used for:

- customs simplification procedures (Art. 14b, para 1)
- ERIAN - decres of risk by the customs declaration of the AEO certificate holder ERIAN - less number of physical checks, lower risk level
- the ICS/ECS systems and Czech Customs data warehouse
- issuing AEO certificates incl. possibility post – suspension / rejection AEO certificate

3



AEO national IT system Structure of the system

- AEO CZ - applications in the Czech Republic
- other MS AEO - applications/certificates in other MS
- MS customs authorities - list of customs authorities in all MS
- recording received applications (upload to the AEO CDCO)
 - recording applications already in the step of the receive
 - visualition in the AEO CDCO => accepted applications

4



AEO national IT system AEO CZ

➤ information about:

- received applications
- applications to be completed
- nonaccepted applications
- accepted applications
- waiting applications
- rejected applications
- issued certificates
- suspended certificates
- revoked certificates

➤ searching mode:

- applications
- certificates

5



AEO national IT system Applications/certificates in other MS

➤ information about:

- accepted applications
- rejected applications
- issued certificates
- suspended certificates
- revoked certificates

➤ searching mode:

- applications
- certificates

6



AEO national IT system Customs authorities

- **customs authorities competent to issue the AEO certificate**
- **searching mode:**
 - **code number of the customs authority**
 - **name of the customs authority**
 - **country of the customs authority**

7



AEO national IT system Function of the AEO CZ

- **monitoring and keeping the main deadlines**
 - **deadline for the formal control of the application - 10 working days**
 - **deadlines for the AEO certificate process - 300 calendar days**
- **deadlines clasified according to the deadline expiry**
- **„waiting applications“ - applications waiting for the response from other Czech customs authorities**
- **monitoring of the AEO application´s life cycle including important data/ steps**

8



AEO national IT system Function of the AEO CZ

- monitoring application's life cycle (incl. the most important steps by the applications/certificates)
 - personification of these activity
- consultation process – monitoring of this activity incl. fixed deadlines according to regulation 2454/93
 - „mandatory“ consultation
 - „optional“ consultation

9



Access to the AEO IT system

- „searching mode“ – all officers of the Czech Customs
- „recording mode“ – only officers of the competent office for the AEO (Customs Directorate České Budějovice)

10



National AEO IT system (CZ AEO)

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INOFFICIAL TRANSLATION

THE AEO PROCEDURE

CHECK-LIST

CONTENT:

- I. Lodging of an application (Article 14c)
- II. Consultation procedure (Article 14m)
- III. The customs compliance criteria (Article 14h)
- IV. The record keeping criteria (Article 14i)
- V. The solvency criteria (Article 14j)
- VI. The security and safety criteria (Article 14k)
- VII. Risk assessment
- VIII. The final result of proceedings (carried out by at least 2 officers)
- IX. Check of the final result of proceedings
- X. Next recommended steps (according to art. 14q par. 4)

I. Lodging of an application (Article 14c)

A: Identification data

Applicant's identification:	
Requested AEO certificate:	
Datum zaevidování žádosti podatelnou ČR: Application received on (the date):	
File number:	
Assigned to:	

B: Check of the application (according to the Annex 1C)

Kontrola, zda je žádost podána na příslušném formuláři Check of the correctness of the application form	
Kontrola úplnosti a správnosti údajů v žádosti: Check of the correctness and completeness of the application	
Kontrola úplnosti údaje dle příloh stanovených CS ČR (nemá vliv na přijetí žádosti). Check of the completeness of the annexes required by CACR (no influence on the acceptance of the application)	
Kontrola úplnosti příloh dle přílohy 1C Check of the completeness of the annexes to the application according to the Annex 1C	
Kontrola místní příslušnosti (čl. 14d) Check of the correctness of the competent customs authority (according to the article 14d)	
Kontrola relevantnosti podání žádosti (čl. 1 odst. 12)	

Check of the relevancy of the application (art. 1 par. 12)	
Kontrola článku 14f Check according to the article 14f	

C: Consultation procedure

Bude potřeba konzultace (14d odst. 3/ čl. 14m): The need of consultation (art. 14d par. 4/article 14m):	
---	--

D: Partial result of verification:

Žádost je přijata: The application is accepted (art. 14c, par. 3):	
Údaje v žádosti nejsou kompletní (čl. 14c, odst. 2): The data of the application are not complete (art. 14c, par. 2):	Call to complete the data of the application sent on:
	Lhůta pro doplnění údajů končí: The time limit to complete the requested data:
	Doplněné údaje zaslány dne: The requested data sent on:
Žádost není přijata: The application is not accepted (art. 14f):	

E: Result of verification:

Datum přijetí: Date of the acceptance:	
Lhůta pro zápis do IT systému AEO končí dne: Time limit to record to the AEO CDCO:	
Lhůta pro ukončení řízení o udělení osvědčení AEO končí dne: Time limit to issue the AEO certificate:	
Datum zaslání vyznění o přijetí žádosti a o lhůtě k ukončení řízení: The date of sending the notification about the acceptance of the application and the deadline for issuing the AEO certificate:	
Datum nepřijetí žádosti: Date of non-acceptation of the application:	
Lhůta pro zápis do IT systému AEO končí dne: Time limit to record to the AEO CDCO:	

Lhůta (10-ti pracovních dnů od data přijetí žádosti) pro vyhodnocení, zda bude nutná konzultace (článek 14d odst.3, článek 14m NK č. 2454/93) Time limit (10 days from the date of the acceptance) to verify the need of the consultation (art. 14d par. 3. art. 14m):	
Lhůta (10-ti pracovních dnů od data přijetí žádosti) pro vyhodnocení kritéria článku 14h NK č. 2454/93 Time limit (10 days from the date of the acceptance) to verify the criterion according to art. 14h)	
Lhůta (15-ti pracovních dnů od data přijetí žádosti) pro nařízení ústního jednání spojeného s místním šetřením Time limit (15 days from the date of the acceptance) to arrange the date of the local verification	
Lhůta (35-ti pracovních dnů od data přijetí žádosti) pro uskutečnění ústního jednání spojeného s místním šetřením Time limit (35 days from the date of the acceptance) to carry out the local verification	

Výsledek kontroly a lhůty určil: The result of the verification and the deadline was determined by:	
Zápis do IT systému AEO provedl, dne: Record to the AEO CDCO was carried out by:	

F: Check of the annexes required by CACR

Kontrola úplnosti podkladů Check of the completeness of the annexes required by CACR	
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II. Consultation procedure (14d odst. 3/Article 14m)

Dožádaný členský stát EU: Consulted MS:	
Datum odeslání dotazu: Mandatory consultation is sent:	
Lhůta pro zaslání odpovědi končí dne: Time limit to the consultation period:	
Odpověď doručena dne: The answer was delivered:	

III. The customs compliance criteria (Article 14h)

A: Prověřování přiděleno:
A: The verification is assigned to:

K provedení prověřování přidělen/a: The verification is assigned to:	
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B: Postup při prověřování:
B: Steps of the verification:

Časový harmonogram: Schedule:	
Provedené kroky: Steps of the verification:	

C: Vyhodnocení výsledků prověřování (Working document TAXUD/2006/1450):
C: Result of the verification (Working document TAXUD/2006/1450):

1.02.1.	
1.02.9.	
2.01.2	
2.01.4	
2.02.1	

D: Risk:

Nalezená rizika: Identified risks:	
Určení míry rizika: Risk Assessment:	
Opatření: The relevant measures:	

E: Výsledek prověřování:
E: Final result of the verification:

Výsledek prověřování: Final result of the verification:	
Výsledek kontroly určil: The result of the verification was determined by:	

IV. The record keeping criteria (Article 14i)

A: Prověřování přiděleno:
A: The verification is assigned to:

K provedení prověřování přidělen/a: The verification is assigned to:	
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B: Návrh postupu při prověřování:
B: Steps of the verification:

Časový harmonogram: Schedule:	
Provedené kroky: Steps of the verification:	
Datum zaslání žádosti dožádanému útvaru: Lhůta stanovená k vyřízení žádosti: Datum obdržení odpovědi: Date of sending the request to other Czech customs authority: Time limit for sending the answer: The answer was delivered:	

C: Vyhodnocení výsledků prověřování (Working document TAXUD/2006/1450):

C: Result of the verification (Working document TAXUD/2006/1450):

3.01	
3.02.1, 3.07	
3.02.2	
3.03	
3.05.1	
3.05.2	
3.06, 3.08	

D: Rizika:

D: Risk:

Nalezená rizika: Identified risks:	
Určení míry rizika: Risk assessment	
Opatření: The relevant measures:	

E: Výsledek prověřování:

E: Final result of the verification:

Výsledek prověřování: Final result of the verification:	
Návrh dalšího postupu: Next proposed steps:	
Výsledek kontroly určil: The result of the verification was determined by:	

V. The solvency criteria (Article 14j)

A: Prověřování přiděleno:

A: The verification is assigned to:

K provedení prověřování přidělen/a: The verification is assigned to:	
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B: Návrh postupu při prověřování:

B: Steps of the verification:

Časový harmonogram: Schedule:	
Navržené kroky: Steps of the verification:	
Datum zaslání žádosti dožádanému útvaru: Lhůta stanovená k vyřízení žádosti: Datum obdržení odpovědi: Date of sending the request to other Czech customs authority: Time limit for sending the answer: The answer was delivered:	

C: Vyhodnocení výsledků prověřování (Working document TAXUD/2006/1450):

C: Result of the verification (Working document TAXUD/2006/1450):

4.01.	
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D: Rizika:

D: Risk:

Nalezená rizika: Identified risks:	
Určení míry rizika: Risk assessment	
Opatření: The relevant measures:	

E: Výsledek prověřování:

E: Final result of the verification:

Výsledek prověřování: Final result of the verification:	
Návrh dalšího postupu: Next proposed steps:	
Výsledek kontroly určil: The result of the verification was determined by:	

VI. The security and safety criteria (Article 14k)

A: Prověřování přiděleno:

A: The verification is assigned to:

K provedení prověřování přidělen/a: The verification is assigned to:	
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B: Návrh postupu při prověřování:

B: Steps of the verification:

Časový harmonogram: Schedule:	
Navržené kroky: Steps of the verification:	
Datum zaslání žádosti dožádanému útvaru: Lhůta stanovená k vyřízení žádosti: Datum obdržení odpovědi: Date of sending the request to other Czech customs authority: Time limit for sending the answer: The answer was delivered:	

C: Result of the verification (Working document TAXUD/2006/1450):

5.02, 5.03	
5.04	
5.05.1	
5.06.1	
5.07	
5.07.5	
5.08	
5.10	
5.12.1	
5.13.1.	

D: Rizika:

D: Risk:

Nalezená rizika: Identified risks:	
Určení míry rizika: Risk assessment	
Opatření: The relevant measures:	

E: Výsledek prověřování:

E: Final result of the verification:

Výsledek prověřování: Final result of the verification:	
Návrh dalšího postupu: Next proposed steps:	
Výsledek kontroly určil: The result of the verification was determined by:	

VII. Určení míry rizika
VII. Risk assessment

A: Vyhodnocení přiděleno:

A: Risk assessment was assigned to:

K provedení vyhodnocení přidělen/a: Risk assessment was assigned to:	
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B: Rizika / Váha rizika za jednotlivá kritéria

B: Risk/The rate of risk for each criterion

Kritérium „Dodržování celních požadavků“ (čl. 14h) The customs compliance criteria (Article 14h)	
Kritérium „Účetní a logistický systém“ (čl. 14i) The record keeping criteria (Article 14i)	
Kritérium „Platební schopnost“ (čl. 14j) The solvency criteria (Article 14j)	
Kritérium „Normy v oblasti bezpečnosti a zabezpečení“ (čl. 14k) The security and safety criteria (Article 14k)	

VIII. Celkové vyhodnocení prověřování jednotlivých kritérií (provádí vždy nejméně 2 pracovníci odd. 22)
VIII. The final result of proceedings (carried out by at least 2 officers)

A: Částečné splnění kritérií:

A: The criteria are not met fully:

Kritéria jsou splněna částečně: The criteria are not met fully:	
Sdělení dle čl. 14o NK č. 2454/93 odesláno dne: Statement according to art. 14o sent:	

B: Nesplnění kritérií:

B: The criteria are not fulfilled:

Kritéria nejsou splněna: The criteria are not fulfilled:	
Datum zamítnutí žádosti: The rejection date:	
Lhůta pro zápis do IT systému AEO končí dne: Time limit to record to the AEO CDCO:	

C: Splnění kritérií:

C: The criteria are fulfilled

Kritéria jsou splněna: The criteria are fulfilled:	
Datum vydání osvědčení: The date of issue of the certificate:	
Byla dodržena lhůta (čl. 14o NK č. 2454/93)?	

Time limit was kept (art. 14o)	
Lhůta pro zápis do IT systému AEO končí dne: Time limit to record to the AEO CDCO:	

D: Celkové vyhodnocení žádosti provedli:

D: The final result of proceedings was carried out by:

Výsledek kontroly a lhůty určili: Result of examination carried out by:	
Zápis do IT systému AEO provedl dne: Record to the AEO CDCO was carried out by:	

IX. Kontrola vyhodnocení prověřování jednotlivých kritérií
IX. Check of the final result of proceedings

Kontrolu vyhodnocení prověřování jednotlivých kritérií provedl dne Check of the final result of proceedings was carried out by:	Head of the Department
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X. Další doporučené kroky (v souladu s ustanovením čl. 14q odst. 4 NK 2454/93)

X. Next recommended steps (according to art. 14q par. 4)

Další doporučené kroky Next recommended steps:	
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Výsledek prověřování: Final result of the verification:	
Návrh dalšího postupu: Next proposed steps:	
Výsledek kontroly určil: The result of the verification was determined by:	

七、 實地驗證廠商背景資料

MUCOS Pharma CZ, s.r.o.

The company was established in the year 1991

Headquarters: Uhříněveská 448, 252 43 Průhonice

Main activity: production and distribution of drugs

Verification at the applicant's premises

In days 26th – 27th March 2009 verification at the applicant's premises - questions related to the criteria article 14h to 14k.

Customs compliance criteria – check of the organization structure of the customs department of the company, making of customs procedures, especially tariff classification of goods, show the register of tariff classification, the register of discrepancies or incorrectness toward the customs rules. Find out customs declarations including all documents in accounting system and in paper form.

Record keeping criteria – introduce of the accounting and logistic system (charge the duty, identification of the business documents in whole connection) and access to the company's data – the way of storage and archiving of the documents.

Check of the function of stock records – identification of stored items in physical and electronic form.

Present the record from trainings with employees related to the internal instructions.

The security and safety criteria – check of fencing around the area, electronic security system, building, security of entrances, system of record, storage and assigning of keys, CCTV, record system of visitors, contract with security agency.

Check if only authorized persons have the access to cargo units, if the control of the cargo unit is made before loading goods and if the employees are trained in this area.

Find out why the seals are not used.

Check how the procedures for receiving of goods, its' storage and expedition set down in the Working regulations are applied in practise.

Check whether the choice of other suppliers of goods is in progress. Check the contract with existing supplier.

Present the record from trainings related to security and safety area and contracts with external trainers. Find out if in the company are set some risk positions which needs special requirements (the extract form the Criminal record register, etc.).

Check if the security requirements are part of contracts with external supplier of services.