

行政院所屬各機關因公出國人員出國報告書
(出國類別：出席國際會議)

出席 WTO 貿易便捷化談判小組(NGTF)會議報告

服務機關：財政部關稅總局

職稱：處長

姓名：韓景華

出國人：服務機關：我國常駐世界貿易組織代表團

職稱：參事

姓名：陳長庚

出國地區：瑞士日內瓦

出國期間：101年7月7日至15日

報告日期：101年8月14日

行政院及所屬各機關出國報告摘要

出國報告名稱：出席 WTO 貿易便捷化談判小組(NGTF)會議報告

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出國計畫主辦機關：經濟部國際貿易局

出國人：韓景華 財政部關稅總局處長 電話：(02)25546579

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內容摘要：

依據 WTO 貿易便捷化談判小組(NGTF)101 年第二階段工作計畫，WTO 秘書處於 101 年 7 月 9 日至 13 日召開 NGTF 會議，由瓜地馬拉代表團大使 Mr. Eduardo E. Sperisen-Yurt 擔任主席，期間於 7 月 10 日至 11 日舉辦貿易便捷化研討會。財政部關稅總局韓處長景華出席會議，我國常駐 WTO 代表團指派陳參事長庚陪同與會。

本次 NGTF 會議係就 TF 協定彙編草案(TN/TF/W/165/Rev. 12)第 10.6 條(裝船前查驗)、第 10.7 條(報關行)、第 11 條(轉運自由)及第二篇(特殊暨差別待遇 SDT)等議題，由個別議題協調人提報進展並進行討論。至於 7 月 10 日及 11 日召開之個案研討會，除由會員國就執行 TF 措施進行經驗分享報告外，亦邀請相關國際組織與私部門代表進行報告。

我國海關經以「事後稽核」(Post -Clearance Audit, PCA)為題，提供完整介紹文件，文中涵蓋該項作業之緣起、作業架構、財政部關稅總局與各關稅局

事後稽核單位之分工與功能、稽核員之人力配置、訓練、權責暨應遵守之規範；執行事後稽核之期限、採用之資訊系統、遭遇之困難及採取之因應措施等。另並以開發中會員國或低度開發會員國所最關切之執行成本及效益加以分析，證明執行該項措施確有其效益，且因該項措施係促進貿易便捷化不可或缺之配套措施，而鼓勵尚未施行該項措施之會員國研究採行。該項介紹「事後稽核」之文件獲得 WTO 秘書處肯定，經同意安排我國於個案研討會中發表，並接受與會者之提問。

本次個案研討會中，我國得以簡報貿易便捷化措施殊屬難得，除使其他會員國了解我國就事後稽核業務所作之努力與獲致之成效外，並能藉此提升我國國際能見度，表彰我對國際組織之貢獻，WTO 秘書處並於會後致贈感謝狀。

鑑於我國已採行之多項貿易便捷化措施或為部分會員國所未曾採行，建議日後能繼續爭取在 NGTF 舉辦之個案研討會中分享，以宣揚我國之先進措施，進而爭取未來與其他會員國之合作機會。另建議除經濟部國際貿易局繼續派員與會，並視經費狀況支援海關派員與會外，海關亦能自行編列預算，積極派員出席會議。

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2012年7月WTO貿易便捷化談判小組(NGTF)會議報告

壹、出席會議紀要

本次 NGTF 會議係於本年 7 月 9 日暨 13 日召開，由瓜地馬拉代表團大使 Mr. Eduardo E. Sperisen-Yurt 擔任主席。期間於 7 月 10 日至 11 日舉辦貿易便捷化研討會。財政部關稅總局韓處長景華出席會議，我國常駐 WTO 代表團指派陳參事長庚陪同與會。

一、貿易便捷化談判小組(NGTF)會議

(一)本次 NGTF 分別於 7 月 9 日暨 13 日上午召開會議，9 日上午，主席就本週會議相關議程進行說明，將就 TF 協定彙編草案(TN/TF/W/165/Rev.12)第 10.6 條(裝船前查驗)、第 10.7 條(報關行)、第 11 條(轉運自由)及第二篇(特殊暨差別待遇 SDT)等議題，由個別議題協調人提報進展並進行討論。主席並重申為遵循會員全體參與、透明化等原則，有關協定草案實質修正意見，宜於 NGTF 會前先行協商，於獲得初步共識後，再提 NGTF 會議討論。此外，主席並說明將於 10 日及 11 日召開研討會，除由會員國就執行 TF 措施進行經驗分享報告外，亦邀請相關國際組織與私部門代表進行報告。(註：為利嗣後會議紀要之參閱，爰將 7 月 9 日暨 13 日會議紀要合併。)

(二)主席首先邀請馬來西亞就 SDT 議題提報討論進展與修正建議。相關報告與討論情形，摘要如下：

1. 馬來西亞就 SDT 議題，經其邀集會員國召開開放會議討論本篇第 3 條至第 10 條，彙集修正建議略：

(1) 第 3.1 條 Alt.1，酌作文字修正：[Developing country Members shall notify the Secretariat the provisions under Category A ~~at the time of the signature of the Agreement~~

~~or, at the latest, by the time of~~ upon the entry into force of this Agreement.]

- (2) 第 4 條，涉及 B/C 類 TF 措施之執行與通知，原草案係將 B/C 類合併規範，為利區隔，爰建議將 B 類與 C 類 TF 措施，分別規範。即第 4.1 項 Alt.1 增列(c)款；Alt.2(a) 第 2 項移作 Alt.2 第(c)款；4bis 第 4.3 項 Alt.1 各款移至第 4.1 項 Alt.2 第(d)項項下各款。第 4.2 項(b)款次項，移作第 4.2 項(c)款。4bis 第 4.3 項 Alt.1 各款業移至第 4.1 項 Alt.2 第(d)項項下各款，原內容刪除。相關修正內容詳 2012 第二階段 NGTF 協定草案相關議題修正決議摘要表(以下略“摘要表”)。
- (3) 第 4 條第 5 項，將原第 9.2 項移列 In cases where technical assistance and capacity building is not provided or lacks the requisite effectiveness, developing country and least developed country Members are not bound to implement the provisions notified under Category C.]
- (4) 第 6 條，原列 3 段內容未編序，爰予重編為 6.1 及 6.2 兩項，並酌作文字修正[Any extension of the period of time for implementation for a provision re-notified by a Member shall be addressed through Article 5 (Early Warning Mechanism).]。
- (5) 第 7.5 條所稱 consultation 無涉爭端解決機制，爰建議酌作文字修正並刪除該項之外括號，{7.5 During the period specified in paragraph 7.1 [-7.4], eEach Member shall nevertheless provide adequate opportunity for consultation

with respect to any issue relating to the implementation of this Agreement.}

- (6) 第 8 條相關內容整併入第 4 條，爰予刪除。
 - (7) 第 9 條，條項序號重整。第 9.2 項業移列至第 4.5 項下，爰予刪除。其後各項並作序號調整。
 - (8) 此外，渠將針對第 10.1 條及第 10.1bis 於 12 日下午再行討論。
2. 印度就第 3.1 條 Alt.1 修正內容提議，該項規定係要求開發中國家於 TF 協定生效時，應提報 A 類 TF 措施。協定既已生效，則其通知對象應為 TF 委員會，而非秘書處。建議將 Secretariat 改為 Committee。
 3. 盧安達針對第 7.5 條之修正，提出保留意見。並建議 [consultation] 加外括號。奈及利亞亦提議保留。
 4. 主席決議，請馬來西亞於 12 日會商時，一併討論會員所提建議。

本議題於 12 日下午會商紀要

5. **關於第 3.1 條 Alt.1**：將 Secretariat 改為 Committee 之議。印度說明依 SDT 第 5.1 項規範有關 B/C 類措施之通知對象亦為 the Committee。尚比亞表支持此議。上述建議，獲無異議通過。
6. **關於第 7.5 條**，將 consultation 加外括號之議，美國說明此處所稱 consultation 與爭端解決機制之諮商無關，僅係提供會員間會商之機制。
7. 奈及利亞及盧安達表示瞭解美國之說明，阿根廷亦表同意美方之說明，惟尚待進一步討論，如將 consultation 以 exchange of view 替代之；奈及利亞復提議以 dialogue 代

之；美國回應，相關文字之代換，尚待進一步討論，贊同盧安達之議，將[consultation]加外括號。哥倫比亞建議修正為 informal consultation。沙烏地阿拉伯表示，consultation 一詞於爭端解決機制有明確定義，本項引用恐造成爭議。本項修正建議因無法獲致共識，協調人馬來西亞爰建議，回歸協定草案 Rev.12 版。

8. **關於整併第 10.1 條及第 10.1 條 bis** 之議，多明尼加表示，ACP 集團仍在研議中，尚無法提供意見。盧安達呼應多國立場，並稱 ACP 將就本節另提意見。協調人馬來西亞爰建議，回歸協定草案 Rev.12 版，不另作修正建議。因本篇第 8 條業經刪除，爰建議就其後各條文之序號，一併重編。

本議題 13 日 NGTF 會議紀要

9. 依馬來西亞說明前述討論結果，**NGTF 會議主席確認無異議通過上述相關修正。**

(三) 主席請挪威就第 10.6 條(裝船前查驗)與第 10.7 條(報關行)等議題，提報討論進展與修正建議。

1. 挪威說明經其邀集會員國召開開放會議討論，就第 10.6 條及第 10.7 條等議題，彙集修正建議略：

- (1) 第 10.6 條標題：建議刪除[Elimination of] [Mandatory]，僅保留 Pre-shipment [and Post-shipment Inspections]。
- (2) 第 10.6.1 項建議刪除[mandatory]及[as defined in Article 1 of the Agreement on Pre-shipment Inspection]兩項文字與括號。
- (3) 第 10.6.2 項建議刪除[referred to in Article 6.1]外括號，及刪除[in relation to tariff classification and customs valuation]之文字與括號。

- (4) 第 10.6.3 項，Least Developing Country Member 修正為 Least Developed Country Member，原 paragraph 5.1，因相關項次之增減，併將序號修正為 paragraph 6.1。
- (5) 第 10.7.1 項第二段刪除[non-discriminatory]。
2. 印度建議第 10.7.1 項其段末括號移至第 10.7 條最後，以反應第 10.7 項全項仍待確認去留。另第 10.7 條 Alt. 7.2 項下所採文字 this commitment，宜修正為 this Agreement。
3. 埃及針對第 10.7 條(裝船前查驗)規範，重申其基本立場，渠認為根據 PSI 協定，會員得採行裝船前查驗措施，而 TFA 草案欲取消該措施，是以本項內容已超出 TF 談判授權，建議本項應予刪除。古巴、阿哥安及奈及利亞等會員國同表支持埃及之看法。
4. 阿根廷、巴拉圭亦表支持印度前述將第 10.7 條全數納入括號內，以待後續討論去留。
5. 主席建議挪威利用 12 日上午時間，與會員國續就並述建議進行討論。

本議題於 12 日上午會商紀要

6. 挪威就印度所提第 10.7.1 項段末之括號移至本項最後，以保留第 10.7 項全項內容，以及第 10.7 條 Alt. 7.2 原 this commitment 修正為 this Agreement 等建議，請會員國表示意見。
7. 案經與會會員國無異議，同意前述修正建議。

本議題於 13 日上午 NGTF 會議決議紀要

8. 依挪威說明前述討論結果，NGTF 會議主席確認無異議通過上述相關修正。

(四) 主席請墨西哥就第 11 條(轉運自由)議題，提報討論進展與修正建議。

1. 墨西哥說明第 11 條經召開開放會議討論後，相關修正建議如下：

(1) 第 11.3 項，酌作文字修正：[[Any charges, regulations or formalities ~~taken~~ in connection with traffic in transit imposed by a Member in accordance with Article V of GATT 1994 ~~Article V imposed on or affecting traffic in transit~~][~~All charges and regulations imposed on traffic in Transit~~];；另第 11.3(a)刪除[on traffic in transit]外括號。

(2) 第 11.7(c)項下各款，移至第 11.3 項第 2 段項下，並重編序號及文字修正。第 11.7 項並予刪除。

(3) 第 11.8 項移作第 11.7 項。第 11.9 項刪除[except where transit crimes have been detected]後，移作第 11.8 項。

(4) 其餘各項一併作序號調整，第 11.12 項，移作第 11.9 項。第 11.10 項及第 11.11 項未變更，其後原第 11.13 項至第 11.19 項，均前移一項依序調整項次序號為第 11.12 項至第 11.18 項。

(5) 此外，有關轉運貨物如需繳交押款(guarantee)，應採何種形式之押款、何時退還？其他，如轉運貨物通過固定基礎設施(fixed infrastructure)運送，該等設施該如何規範？貨物轉運作業如涉及國營事業，應如何規範？相關細節，待續行會商。

2. 古巴說明，渠曾於開放會議上，建議刪除 3bis [Each Member shall notify the Committee on the objective and duration of all charges, regulations or formalities in connection with traffic

in transit on a regular basis.]，惟未獲共識，建議在 NGTF 會上再聽聽其他會員之意見。

3. 巴拉圭說明，值此國際貿易與經濟成長受挫之際，內陸會員國若要與世界貿易進行整合，本條所規範自由轉運措施，對於內陸會員國具有重大意義。該國支持本條規範應較原 GATT 1994 第五條之規範更加明確。盧安達及史瓦濟蘭均表示支持巴拉圭之立場。
4. 奈及利亞說明第 11.4 條規定，會員國對於轉運貨物不得採取歧視性措施，係屬正面規範，建議刪除其外括號。此項建議，未進行討論。主席爰未作裁示。
5. 埃及說明，有關透過固定基礎設施進行貨物轉運一節，其與土耳其共同提出一份文件(TN/TF/W/179)，惟未能有機會與其他會員國進行討論。墨西哥說明，因該份文件於召開開放會議當日才發布，所以，未及討論。將於後續會議中，進行討論。
6. 有關本議題協調人墨西哥所提相關修正建議，**主席確認無異議通過上述修正。**
7. 主席請加拿大就該國提案(TN/TF/W/180)，進行說明。

加拿大提案(TN/TF/W/180)

8. 加拿大說明，該國曾於開放會議中提出本項文件供會員國進行討論。TN/TF/W/180 僅係依正式文件方式提出，供於 TN/TF 會上討論。按該國內部經多次會商，認為目前第 11 條條文中，未排除航空器。未來 TF 協定生效後，恐滋生執行問題。爰建議在本(11)條加附註，“In accordance with Article V:7 of the GATT 1994, the provisions of this Article shall not apply to the operation of aircraft in transit, but shall

apply to air transit of goods (including baggage) should be included in Article when the relationship to other WTO Agreements is discussed.”目的在於提醒會員注意本協定第 11 條自由轉運不包括航空器。

9. 印度表示，此屬系統性問題，應列入第 15 條進行討論。不同意加附註。且加拿大所提內容，於 GATT 1994 第五條第 7 項已有規範，未來 TF 協定相關措施本應與 GATT 1994 併同解釋與適用——一如相關 DS 案件，上訴機構所持看法，GATT 1994 第 19 條係與防衛措施協定併同解釋與適用——當不致發生加拿大所關切之問題。

10. 主席說明，加拿大提案業於公開會議經多次討論，因有會員持不同意見，爰決議提案之附註應加列括號。

土耳其提案 JOB/TF/100 及 TN/TF/W/179

11. 土耳其說明，該國於本次會議前提出兩項討論文件，TN/TF/W/179，係與埃及聯署提出，係有關固定基礎設於之轉運通關事宜，建議留待後續會議討論。另 JOB/TF/100 主要與出口設限有關，該國關切相關會員就轉運通關，要求其採自動出口設限(VRS)，此與 GATT 規範不符，爰建議於第 11 條加列 [Members shall not seek, take or maintain any voluntary restraints or any other similar measures on traffic in transit.]。

12. 巴拉圭及巴基斯坦均發言表示支持土耳其；阿根廷表示 VRS 雖在開放會議討論過，惟認為應再行討論，不同意現階段即予納入。歐盟亦同意對 VRS 予以規範，惟支持阿根廷立場，認為本議題應再行討論。

13. 土耳其要求將該國建議案納入 Rev.13 協定彙編草案。

14. 阿根廷表示不同意見，認為會員國間應以誠相待，進行議題之討論。否則，如持不同意見之會員國亦提出提案，屆時又將如何處理。
15. 主席說明，會員國可於 NGTF 會中提新提案，惟將交由協調人邀集會議進行討論，再送回 NGTF 會上討論定案。
16. 奈及利亞表示，以加拿大前述提案為例，請主席說明相關議題採認之程序。
17. 加拿大先重申對於將航空器排除之重要性，該國相關單位之法務人員會商後，認為 TF 協定因適用範圍較大，爰建議先採附註註記方式，讓會員國於未來討論時，注意此一問題。該國亦持開放立場，將續與其他會員國共同討論。
18. 印度表示，此屬體制性議題，加拿大提案雖經討論，但有不同意見。一如土耳其之提案。
19. 巴西表示，此屬程序問題，提案即使在開放會議上討論過，亦須獲共識，才會納入新版 Rev.13 彙編草案。惟目前似乎適用不同方式，請主席說明。
20. 主席表示，加拿大提案已經過多次討論，並非未經討論。因部分會員持不同意見，所以，採加括號方式納入彙編草案，以利後續討論。
21. 歐盟表示，從共識層面上來說，加拿大提案與土耳其提案或有不同。土耳其提案僅經詢問程序，尚未討論。渠尊重主席之裁示。美國亦表示，支持主席所作決定。
22. 主席再說明，鑒於會員國於 NGTF 會上提案情形不多，對於類此提案，若未能獲共識，則採加括號納入協定草案方式，作為進一步討論之基礎，否則恐有違會員主導(member driven)原則。

23. 奈及利亞續表示，轉運自由係貿易便捷化之基本措施，轉運貨物既非供進口國國內消費之用，自宜適用簡便之通關方式。若有疑慮，則可要求提供保證金(guarantee)作為因應。是以，會員國應力求清除本條之括號。

i. 主席開放討論，請會員國自行提報相關議題之進展。

1. 瑞士說明該國針對第 10.11 條(暫准通關)與相關會員進行諮商，有會員國表示，該項規範須有國內法規作為法據基礎。渠將繼續檢視該項規定，並歡迎其他會員國提供建議。
2. 澳洲表示，第 3 條(Advance Rulings 預先核定)可促進便捷通關與降低貿易成本，渠業進行相關諮商，可望於 9 月間提新修正案。
3. 美國表示，該國肯定 TF 協定對於貿易相關業者之貢獻，期待完成 TF 協定(successful outcome)。該國持續就第 7.7 條(快遞貨物通關)進行諮商並提修正案(TN/TF/W/182)，將作為下一輪會議之討論基礎。另，該國對於第 2 條(publication 公告)及第 10.2 條(減少通關文件)等議題，亦持續關注。現行協定草案相關條文已更易於研讀，有助於進行深入討論。
4. 歐盟說明，目前就第 10.7 條(報關行)及第 7.6 條(Authorized Operators 優質廠商【AEO】)等議題，已凝聚較多共識。其中，第 10.7 條歐盟已提出新修建議，將繼續建立共識。此外，SDT 部分亦更清晰可讀，有助於看清實質問題之所在。歐盟持續支持主席推動本項談判議題之進展。
5. 挪威說明，渠亦就第 10.4 條(國際標準之採用)進行諮商，期於下次 NGTF 會中討論修正案。

ii. 主席於 13 日續召開 NGTF 會議

協定彙編草案修正建議案之討論

1. 主席請馬來西亞、挪威分別說明 12 日討論相關議題之修正建

議，嗣獲無異議通過。主席並說明，協定彙編草案之討論至此告一段落。

會員國針對相關新提案之說明

2. 美國說明，該國業就第 7.7 條(快遞貨物通關)進行諮商並提修正建議案(TN/TF/W/182)，將作為下一輪會議之討論基礎。
3. 中國大陸表示，歡迎美國提修正建議案，因時間緊迫，未能針對該提案提具體建議，期於 9 月後提相關意見。
4. 印度續就 TN/TF/W/181 提案，提出說明略，該提案係屬針對加拿大所提增列第 11 條(轉運自由)之附註(TN/TF/W/180)之相對提案。該國持續表達不支持將加拿大提案納入新版彙編之作法。
5. 主席表示，NGTF 談判小組的目標是推動談判進展，對於會員國之相應作法，感到不解(It's a shame.)。未來仍將繼續採協調人模式推動談判進展。另，鑒於本階段協調人會議推動之成果有限，相關決議暫不納入新版 TF 協定，俟 10 月 NGTF 會議之後，再彙整 Rev.13 版。此外，TN/TF/W/179、180、181、182 等各項提案，亦將交由協調人進行討論後，再併入協定草案。
6. 印度表示，感謝主席之帶領，渠全力支持主席依據“由下而上、涵蓋性與透明化”原則所作之決定。但是，協調人模式不應取代多邊談判程序。因為協調人會議有時僅 20 餘會員國參與，不若 NGTF 會議，有會員國全面參與，亦有首府專家與會，應於 NGTF 會中進行實質討論，以廣納意見。此外，WTO 既為由會員國主導的組織，會員國提案不應被封鎖(block out)。
7. 美國首先表示，針對中國大陸表示因時間緊迫，無法對美國提案表達意見一節，美國並未主張將該建議納入新版內容，而係建議於下輪協調人會議程序中進行討論。其次，美國支持以協調人模式，推動 TF 談判。復就本階段談判成果，期能納入 Rev.13

- 版。或宜以其他方式呈現該成果，以避免未來重複討論已達成共識之議題。
8. 奈及利亞表示，同意印度之建議，應於 NGTF 會議進行實質討論，以利首府專家參與討論。
 9. 突尼西亞表示，TF 談判屬體制性問題，TF 協定不宜有不同的解釋空間。NGTF 亦不宜有封鎖會員國提案之情事。
 10. 巴西表示，支持主席延緩將本階段決議納入新版草案之決定。至於，第 11 條增列附註一事，渠支持印度之立場。GATT 及相關協定，本應併同解釋與適用。TF 協定草案中，部分條文提及 GATT 條文內容，部分未提及，缺乏一致性，有所不宜。但若僅重複 GATT 條文內容，亦有待考量。此項議題，宜作全面處理。
 11. 巴西表示，支持首府專家出席 NGTF 會議並參與實質討論。渠再次重申第 11.4 條之外括號應予刪除。
 12. 加拿大表示，支持採協調人模式推動談判。並再次說明，該國提案與土耳其提案程序面之異同，不應相提並論。
 13. 新加坡表示，支持雙重模式，即採協調人模式與由會員於 NGTF 會議提案討論模式。此外，若無新版 Rev.13，未來談判之基礎為何？
 14. 歐盟表示，期待有新版協定草案。否則，難以向首府說明進展。不過，亦支持主席明智之決定。歐盟將續就 AEO 議題研提修正建議。亦將繼續提供基金捐獻，以支援會員國派員與會之需。至於，談判程序之問題，程序本應具備透明性，會員主導等必要原則與程序。惟相關原則之適用宜具備彈性。
 15. 阿根廷表示，渠體認 TF 談判並非無所本，惟應專注於如何改進 TF 協定草案之實質內容。相關問題可邀請秘書處、法務處提供意見，以避免進行冗長討論。

16. 辛巴威表示，支持協調人模式。亦支持加拿大提案，增列附註並加括號，惟未來應與印度提案併同討論。
17. 中國大陸表示，支持協調人模式，以及延緩將本次決議納入新彙編。
18. 澳洲表示，即便本次會議成果不彰，仍建議將決議彙成新版草案。渠並支持首府專家出席 NGTF 會議並參與討論。

未來討論議題之安排

19. 主席說明，在 10 月前渠將思考如何採取不同途徑推動 TF 談判進展。此外，會員國務必將各自推動之議題進展告知主席，俾便視議題進展，適時納入協調人談判模式之程序。主席續請會員國針對下階段，期能納入討論之議題提出建議。
20. 巴西表示，在研討會期間，會員曾建議就第 12 條(關務合作)邀請世界海關組織(WCO)等提供具體意見。渠建議將關務合作納入下階段之討論議題。
21. 我國先就研討會之準備與成果，表達對秘書處之感謝。此外，亦就 WCO 僅就關務合作進行概略介紹，表示應續邀請 WCO 就關務合作模式進行深入討論，以解決會員國所關切之問題。我國呼應巴西建議，贊成應將關務合作議題，納入下階段討論議題。此外，我國亦支持主席採協調人模式推動談判進展(附件一)。
22. 主席特別回應我國發言，表示感謝我國對於秘書處及研討會成果之肯定。
23. 加拿大亦回應我國發言，表示支持將關務合作納入下輪討論議題，並考量於 10 月再次舉辦研討會以針對 WCO 雙邊關務合作模式進行研討。加拿大亦歡迎與會員國就此議題，於下次 NGTF 會議前，進行雙邊諮商。
24. 奈及利亞表示，支持協調人模式，另就研討會之舉辦，相關議題

宜配合會員國之需求。

25. 肯亞表示，宜就協定草案第 1 條至第 13 條，進行前面討論。所有措施及議題，均與海關主管機關有密切關聯，也對貿易相關業者之運作有所助益。
26. 韓國表示，研討會之成果豐碩，有助會員國瞭解 TF 措施實際執行情形。協調人模式運作以來，提供許多具體修正協定草案之建議，應該持續進行。韓國將就單一窗口、放行時間調查、風險管理等措施，持續提供具體修正建議。此外，若經主席同意，渠提議將於下次 NGTF 會議期間，舉辦半日研討會，研討單一窗口、放行時間調查及風險管理等議題。
27. 土耳其及馬來西亞等續對於何時彙整新版協定草案，以及未來談判之基礎文件等表達關切。
28. 主席爰請秘書處說明略，未來談判之進行，按現階段獲致共識之修正建議，將以 JOB 文件作為討論基礎。至於未討論之議題，仍以 Rev.12 版內容為討論基礎。

貿易便捷化措施執行需求評估

29. 主席請會員國續就 TF 措施執行需求評估表達看法。
30. 盧安達說明，先前所作之需求評估已無法反映相關會員國之現況。渠代表 ACP 提案，請秘書處邀請 OECD 等相關國際組織，再次就開發中及低度開發會員國執行 TF 措施之需求評估，重新進行調查，相關會員國之國家級 TF 委員會將配合此項調查。納米比亞(Namibia)及奈及利亞同表支持此提案。馬爾地夫亦表支持，另說明該國於 2011 年發布新關稅法，業將先前需求評估多項結果，納入修法範圍。此外，馬國建議應將邀請 WCO 擔任評估者。
31. 新加坡代表 ASEAN 表達支持再次進行需求評估。

32. 美國支持更新需求評估內容，並說明該國亦持續按雙邊模式，與會員國進行 TF 措施執行落差之評估(gap assessment on bilateral basis)。另有關執行費用之評估，渠認為有其難度。美國樂就此議題與會員國進行雙邊合作，亦樂於與 OECD、WCO 等國際組織進行合作。此外，說明 2006 年至 2011 年期間，美國每年約提供 16 億美元與貿易有關之技術協助(TRTA)。以 2011 年為例，TF 技術協助金額達 2 億 6 千萬美元，占 TRTA 之最大宗，主要協助項目，計有簡化通關措施、改進雙邊、區域及多邊關務合作等，細節內容則包括透明化、風險管理、關稅估價、稅則分類、原產地規則、智慧財產權、進口商稽核、關務廉政及通關自動化等。
33. 歐盟表示，樂見 ACP 提案，由此顯見開發中國家會員對參與 TF 談判之重視。歐盟仍將持續給予支持，並期能瞭解真正需求。
34. 哥倫比亞表示，需求評估有其重要性，應予更新。最好能納入影響評估，以及執行 TF 措施之現況。
35. 墨西哥表示，該國係第 1 個提出需求評估之會員，渠歡迎更新需求評估提案，更新相關資料有其重要性。
36. 日本表示，需求評估對於會員國規劃及執行 TF 措施，均有所助益。日本將派專家參與新一輪的需求評估，以表達對此議案之支持。惟秘書處是否有修正需求評估指引之規畫？
37. 哥斯達黎加亦表示，歡迎此提案。按此調查，一般約有 45 個單位參與需求評估。本階段之評估調查，是否將邀請外部專家參與評估？需求評估指引是否將作修正？
38. 挪威及瑞士亦表示支持此提案，並將積極參與。
39. 主席請秘書處說明略，需求評估係以個別會員國之國家層級為受調查對象。秘書處將與其他相關國際組織進行合作。至於是否

修正需求評估調查指引，尚言之過早，惟將適時告知所有會員國。

40. 印度表示，以往評估結果係以機密處理，建議在不影響違反保密規定下，由秘書處作成摘要報告，供會員國參考。

41. 主席最後說明，本年 11 月間將於非洲舉辦 TF 會議。另下次 NGTF 會議預訂於 10 月 8 日至 12 日召開。至於後續推動談判之具體規畫，將於近期內周知所有會員國。

二、貿易便捷化措施研討會

本次研討會係於 7 月 10 日及 11 日舉行，首場議程係由 WTO 副秘書長 Mrs. Valentine S. Rugwabiza 擔任主席。渠開場表示本週適逢 WTO 舉辦日內瓦週，所以 TF 研討會亦開放其他人員參加。渠並表示此次 TF 研討會主題均為 TF 協定草案之相關措施，已談判多年並非新措施，多數會員已採行部分措施。語云，最初的嘗試為成功之母(Success comes from the first try.)。藉由會員國提報最佳執行實務與執行成本，有助未執行措施之會員進一步瞭解相關障礙之所在。並期經由講座與在場參與者之討論，分享經驗以解決困難。第 1 場次議程以“Why Trade Facilitation is Important”為題，計邀請 eBAY、COMESA/CBC 及 IMPERIAL Logistics 等私部門代表說明私部門對 TF 之看法。摘要如下：

i. Session 1: Why Trade Facilitation is Important

1. 本議程首先由 eBay 歐洲法務部門 Ms. Hanne Melin 以從 eBay 觀點看今日貿易與機會為題，說明 TF 之重要性(附件二)。渠從世界貿易變遷觀點，說明受資訊通訊科技之影響，貿易進行方式，已從傳統海運運送轉變為數位傳輸。傳統貿易從在地化(local)，轉向全球化(global)，更轉向行動化(mobile)，從而隨時隨地(anywhere anytime)均可進行貿易。國際貿易之傳遞變化，與時俱

進。貿易成本大幅降低，亦為促進貿易之主因。

貿易便捷化(TF)措施，從使用者角度來看，約有 30 %TF 措施，對於消費者與消費者(C2C)之貿易有關，約 70 %TF 措施影響企業與消費者(B2C)貿易有關，可見 TF 措施對於貿易之重要性。

最後，渠從 eBay 觀點總結，稱現代新的世界貿易為電子商務 3.0 版(Commerce 3.0)，透過 ITC 技術進行全球整合(global integration)，以緊密連結市場、商務與個人。從而促進經濟成長(economic growth)，提昇小型企業與消費者之福祉，促進發展(development)，透過開放線上貿易經濟模式，強化低 GDP 與提高福祉之關聯性。/

2. 東南非共同市場(the Common Market of Eastern and Southern Africa, COMESA)商業理事會(Business Council, CBC)非關稅障礙工作小組(COMESA NTB Workgroup)主席 Mr. Runyutu 簡報 COMESA 執行 TF 革新之經驗(附件三)。渠首先說明，CBC 係 COMESA 區內最高階層之商業組織，扮演區內商業界代言人角色。

R 氏說明，依 COMESA 條約第 70 條規定，會員國應採行相關措施，諸如降低文件成本、採行共同的貿易程序、以及針對 TF 議題進行能力建構，以促進貿易。此外，該條約第 69 條與第 71 條亦規定，貿易文件與訊息之標準化，以及簡化與統一貿易文件與程序。

渠並說明，COMESA 區內交易時間遲緩及冗長的行政程序，係造成區內運輸成本昂貴之主因。根據分析，非洲運輸成本約為中南美洲之三倍，為亞洲之五倍，對於非洲產品進入世界市場影響極巨。究其原因係貨物過境作業遲緩，若能降低 10 %費用，將可創造 25 %的貿易成長。是以，渠認為可運用 TF 措施，解決邊

境通關瓶頸、改變主管機關之思考模式—以貿易便捷替代貿易管制、加強公私部門之瞭解與相互承諾、增加 IT 設備之運用並加強機關間之聯繫。

3. 帝國物流公司(IMPERIAL Logistics)代表 Mr. Cyril Laubscher 說明該公司於全球有 1,100 餘處作業點，其中將近 90 % 係位於南非，約 6 % 在歐洲。渠從物流觀點說明，非洲必須採行透明且便捷的進/出口程序—改進貿易程序、加強跨境合作；降低物流費用—開創進出口貿易流量之平衡；投資基礎建設—港口、鐵公路、資訊通訊科技，以藉此提升競爭力(附件四)。

渠並分析業者於非洲所面臨之困境，諸如：區域間及非洲內部，跨境與進出口作業繁複—文件大量重複提供、相關政府單位與貿易機關缺乏聯繫與合作；通關所需文件龐雜—涉及 25 個不同單位、需 40 份文件，約 20% 資料內容須重複提供。港口與港口間之作業，亦須重複輸入超過 80% 的資料；從物流費用來看，全球而言，物流費用約占 GDP 之 7.5%，南非約占其 GDP 之 13%，非洲則占其 GDP 之 30%。

渠認為應簡化貿易程序—加速貨物流通與放行、海關與邊境機關應重整並推動現代化、運用 IT 技術提升企業對外聯繫；平衡進出口貨物流量以降低物流費用。是以，TF 措施可作為催化劑(catalyst)，藉以改進基礎設施與科技整合，以因應前述發展需求。

Q&A

4. 奈及利亞提問，請帝國物流說明如何提升效率？
5. 印度表示，貿易便捷化之目標不應限於文件之簡化，應致力改進物流效率。以印度為例，其通關效率無法提升，係因幅員遼闊缺乏設備與資源之故。是以，其能瞭解基礎設施之重要性，沒有基設則無法推動 TF。

6. 貝林表示，不管是 24 小時通關或是耗時 10 天才通關，在物流供應鏈上，海關是最顯眼的目標。對於物流之瓶頸，宜確認何者才是真正的通關障礙，未必完全是海關所造成。
7. 肯亞則就政策之運用提出看法，亦呼應 TF 不應侷限於文件簡化。以 COMESA 為例，其致力於減少非關稅障礙(NTB)，從 260 項 NTB 降至 150 餘項，對於便捷貿易極有助益。渠提問 NTB 對 eBAY 營運之影響？
8. 副秘書長 Mrs. Rugwabiza 提問，影響外資投資之重要因素為何？
9. 帝國物流說明，在非洲國家辦理貨櫃提領需耗時 30 天才完成程序。其關鍵不全在海關，問題在於基礎設施。該公司在非洲設立物流中心，係為推動貿易與物流網絡。非洲具有發展貿易之潛力，但需政府與政策的支持。政府的支持是吸引外資的重要因素。
10. eBAY 說明，NTB 有其影響，惟政府亦應改變思考模式、提升教育、鼓勵所屬承擔風險及勇於嘗試；在基礎設施部分，應提高網路覆蓋率；跨國貿易部分，各國應簡化增值稅之退稅程序。貿易需追求無縫運送(seamless post-delivery)，為此需要許多部門與業者之參與。
11. COMESA CBC 回應，在非洲部分港口貨物進口後，可能遭留置 1 個月無法運作。問題不在海關，海關通關時間約需 7 至 8 天，問題在於基礎設施不全。
12. 副秘書長 Mrs. Rugwabiza 總結，本項議程可謂是政策決策者與使用者間之對話，非常有價值。商業運作首重降低營運成本，TF 對於物流供應鏈而言，係扮演關鍵性的角色。

ii. Session 2: Best Practices – Pre-Arrival Processing

1. 第 2 場及後續場次議程，均由秘書處參事 Sheri ROSENOW 主

持。R 參事說明，預先報關屬 TF 協定草案第 7.1 條之規範。本節計邀請日本、秘魯及奈及利亞等會員國就其執行預先報關之實務，進行簡報。

2. 日本 Mr. Michihito Kojima 簡要說明該國預先報關制度(附件五)。日本於 1991 年即已實施此項制度，當時尚未實施通關自動化作業。預先報關之優點為，海關可在貨物未運抵前，先行進行文件審查。業者在貨物運抵前，亦可預先知悉貨物抵達後，是否須補提通關所需文件或是須經海關查驗貨物。是以，經核定無須查驗之貨物具通關便捷效果。

日本並說明，自 1991 年試行運作之制度，至 2010 年當年，海運進口案件計有 36%，空運進口案件則有 52%，係採預先報關方式通關。按所有貨物均可適用預先報關制度，所使用之報單與一般報單相同。通常於貨物提單簽發，且通關適用匯率發布後，即可提出申報，其與貨物實際抵達時間大概可提前 10 日。此外，貨物之進口須其他機關核可者，業者仍須提交許可文件。

至於，執行預先通關制度之成本，因此制度係運用既有人力與設備，僅法規建置與人員訓練需要極少資源外，組織與法制尚無須調整，IT 設備亦屬非必要選項。另，有關本制度之推廣，日本曾協助 ASEAN 會員國建置此一制度。

3. 秘魯 Espinoza Portocarrero 簡報(附件六)略謂，該國傳統通關制度分綠、黃及紅線通關，綠線可即時放行，黃線約 1 天內放行，紅線約 2 至 5 天放行。採預先報關制度，綠線即時放行，黃線約 0 至 1 天內放行，紅線約 1 天內放行。此外，該國主要通關障礙在於港口倉儲不足，有時海關必須派員至內陸倉儲辦理通關。

該國 2008 年開辦預先報關制度，使用率約 10.36%，至 2012 年

預期使用率將提升至 26.37 %。該國海關係採主動向業者宣導方式，提升使用率。對此，R 參事表示，業者對於相關 TF 措施可能不甚瞭解。海關主動介紹並推廣新措施之方式，值得肯定。

4. 奈及利亞 Mr. Taju Olanrewaju 簡報(附件七)略，該國亦係為解決碼頭上貨櫃壅塞現象，此為推動建置預先報關制度之原動力。渠引用 TF 協定草案第 7.1 條規定，說明預先報關若採電子申報方式，將更有助於提升通關效率。

該國於 2009 年接受技術協助以建立預先報關之法據，於 2010 年 10 月完成訂定本制度，規定航運業者應於船舶抵達前，申報電子艙單，以便捷貨物之放行。該制度之運作，主要有電子艙單 (e-manifest)、電子申報 (e-declaration) 與電子支付稅款 (e-payment) 等三項系統之配合作業。此外，其系統運作與日本相似，亦與風險管理系統運作結合，以決定通關方式。

最後，渠建議預先報關制度有助於預先確認貨物抵達後之通關作業，可即時放行貨物。海關可提早進行風險評估，有利執行海關監管作業。可提升效率、確保稅收並提升競爭力。

Q&A

5. 秘書處 R 參事提問，業者若依預先報關制度進行申報，惟海關決定貨物進口後，應進行查驗。對業者而言，此項制度效益何在？
6. 日本說明，海關經過文件審查，決定查驗貨物時，會先通知業者。業者或可預作準備，仍可以節省通關作業時間。
7. 我國就奈及利亞要求航運業者於船隻抵達前，申報電子艙單一節，表示贊同要求業者提前申報艙單之重要性，且 TF 協定草案目前亦正討論將艙單列為預先報關制度之執行要件。另按，日本簡報未提及是否要求航運業者預先提報艙單，爰請日本再予

說明(附件八)。

8. 印度表示，根據日本簡報稱，該國早於 1991 年即已實施預先報關制度，顯示會員國實務運作早於 TF 談判。另，依據實務作業顯示，各國係就預先申報資料進行審查(examination)。
9. 歐盟則表示，會員國簡報內容豐富，渠極為贊同舉辦研討會。針對會員簡報，渠提出 3 點說明：(1)部分會員國預先報關制度所採用之報單，有與一般報單不同者，則需再行轉換(或二次申報)。歐盟實務作業上，不需二次申報。(2)有關文件與要件(document and requirements)之要求，歐盟對於預先報關案件，未要求檢附文件。(3)有關本制度可確保安全(security)一節，渠不瞭解其中之關聯性？
10. 突尼西亞表示，本制度可減少並簡化相關作業程序，惟是否曾調查本制度對於國際收支(Balance of Payment)之影響？
11. 韓國提問，日本是否就採依人工作業方式進行預先申報之比率？
12. 奈及利亞提問，為確認是否需要財政協助(financial assistance)，本制度是否需要特定基礎設施？
13. 日本說明，該國電子倉單系統與預先報關制度並無連結；預先報關之報單與一般報單相同，所稱需二次申報，僅限於必須修正申報之案件；檢附文件部分，AEO 業者無須檢附文件。非 AEO 業者，接獲海關通知貨到應行查驗案件，應於 3 日內補提文件；關於提升安全(security)一節，係因預先報關案件，可運用於風險管理，藉以提升安全管控(security control)。
14. 秘魯說明，該國貨物運抵前應先提報電子倉單。預先報關與一般報關制度係採用相同報單。該國亦運用風險管理系統篩選應驗案件。

iii. Session 3: Best Practices – Authorized Operators

1. R 參事說明，Authorized Operators 係屬 TF 協定草案第 7.6 條之規範。(按：WCO 用語為 Authorized Economic Operators, AEO 優質企業，爰以下均採用 AEO)。本節計邀請多明尼加、肯亞、歐盟及瑞典等會員國簡報各國實務經驗。

2. 多明尼加 Mr. Jovanny Feliz 簡報(附件九)略，該國係於今年 3 月 22 日實施 AEO 制度，AEO 計畫係依照 WCO SAFE 架構進行規劃與推動，目的在於：保護並促進合法國際貿易、建立 AEO 業者之品質形象、實現公部門與私部門合作聯盟、海關及其他機關可強化防範高風險業者。AEO 適用對象為進、出口業者，報關行、海空運輸及倉儲等及其他相關業者。海關發給業者 AEO 證明效期為 3 年。該國亦將推動與其他國家之相互認證協議，以推升給予 AEO 業者之效益。

2010 年 9 月與美國舉辦 C-TPAT 研討會，隨後該國並推動如內部稽核講習、研習會等系列活動，加強能力建構。另，選擇 12 家業者(包括出口商、進口商、海、空運業者、報關行、倉儲及運輸與快遞業者等)進行試辦計畫，今年 3 月正式實施。執行成本部分，主要為人員訓練費、顧問費。制度建置過程，除 WCO 與世銀提供技術協助外，美國及西班牙海關亦提供協助。

3. 肯亞 Mr. Johan Cheruiyot 簡報(附件十)略，該國先培訓人員及成立 AEO 辦公室，整合與航運、運輸、銀行及海關通關放行系統。並於 2007/2008 年選定 12 家進、出口商與報關行等相關業者，推動 AEO 試辦計畫。2010 年 12 月正式實施。目前，計有 64 家業者(40 家進、出口商，24 家報關行)獲 AEO 認證，今年預期達成 100 家 AEO 認證，將包括倉儲、航運、貨櫃站等業者。

該國海關推動 AEO 所面臨之困難為，其他政府機關及相關業

者，對於 AEO 制度不甚瞭解。海關與其他機關間，資訊分享不易。此外，貨物跨國運送目前須重複查驗，透過 AEO 相互認證合作，未來將可減少一次通關作業。

4. 歐盟 Mr. Peter Kovacs 簡報(附件十一)略，首先表示推動 TF 海關責無旁貸，除加強國際關務合作外，亦應與企業聯手合作。因為海關無法同等對待所有業者，是以，需要有選擇與判斷基準。歐盟於 2008 年 1 月實施 AEO 計畫，AEO 計分 3 類：AEO/Customs Simplifications、AEO/Security and Safety、AEO/Full (Customs Simplifications + Security and Safety)。AEO 得為自然人與法人，業別包括：製造商、出口商、承攬業者、倉儲業者、報關行、運輸業者、進口商與港口營運業者等。該計畫所涵蓋之法規，包括適用標準、核准程序、通關程序之效益、獲 AEO 認證業者之管理。

其中，對 AEO 業者之管理，計有：監管(monitoring)—係屬持續措施；重新評估(reassessment)—法規修正或有異常情事(如獲線報)時為之；停止(suspension)及廢止(revocation)等措施。

AEO 業者除可享有通關便捷或/及減少安全管控等利益外，AEO 亦可作為安全企業夥伴之標誌、可改善與海關之互動(歐盟會員國海關對 AEO 業者設有專屬應對窗口)、藉由簽署相互認證 AEO 業者亦可改善與他國政府機關之互動關係，此外，有利業者作業務規劃與存貨管理。

至 2012 年 6 月止，歐盟計受理 13,693 件申請案，核准 11,223 件。此外，歐盟已與日本、挪威、瑞士、安道爾及美國等完成簽署相互認證協議(MRA)。另與加拿大、紐西蘭及中國大陸等，正推動簽署 MRA。

5. 瑞典 Mr. Christopher Kristensson 係以該國與挪威海關之雙邊協

調邊境管理(Coordinated Border Management, CBM)合作發展歷程為例，採全方位觀點，說明 AEO 及雙邊合作之重要性(附件十二)。瑞典與挪威於 1959 年 10 月簽署 CBM 合作協定，1960 年 1 月實施。兩國海關得進行資訊分享，透過資訊與通訊科技之運用，採行共同的風險管理資源—廠商背景檔案、風險評估與鎖定高危險目標等。

兩國貿易之通關，不僅從原始必須報關兩次，透過合作協定，採行共同的邊境管理而僅須報關一次。藉由資訊通訊科技之應用，如車輛自動辨識、過境之確認等，將從單點停留演進為不須停留(From One Stop Shop to Non Stop Shop)。加上網路與行動通訊(web-based and mobile)之應用，可更加簡化通關作業，提升通關速度，並藉由跨境合作，降低業者營運成本。

Q&A

6. 奈及利亞請肯亞就核准中小企業 AEO 認證，以及與其他國家簽署 MRA 情形提供說明。
7. 塞內加爾請肯亞說明 AEO 試辦計畫與實際運作之間，如何進行轉換。
8. 挪威表示，該國與瑞典有良好的合作關係，在跨境管制區兩國彼此相互授權，得有效執行查核，提高通關效率。
9. 尚比亞請瑞典說明海關推動現代化所需之成本與程序。
10. 肯亞說明，實施 AEO 所需成本，首先係建置軟體系統。其中，有關不同 AEO 業者間之貨物運送，係透過電子封條管控。惟海關並不製售封條，係委由 2 家業者營運，未來將再增加 2 家業者，海關僅負責監督管理。

肯亞推動 AEO 計畫，先成立實驗小組(pilot team)根據 WCO SAFE 之 AEO、事後稽核及風險管理等標準，訂定標準作業程

序、審查要件，接著尋求適法性高的業者參與(選定 13 家，7 家為進出口業者，6 家為報關行)進行試辦，而後再正式推行。目前，計有 64 家 AEO 業者。此外，AEO 業者亦要求海關應與其他國家簽署 MRA，將先尋求與鄰近國家推動洽簽 MRA。

11. 瑞典說明，AEO 及海關跨境合作，貿易業者均會受益，而海關亦可重新進行資源配置。AEO 係依據歐盟規範辦理。至於資訊通訊科技運用之範圍廣泛，透過通訊科技進行追蹤控管亦可降低費用，業者與主管機關均受益。
12. 歐盟說明，AEO 安全機制係依據 SAFE 之標準，惟簡化通關作業尚乏國際標準，各國海關自有其簡化措施。若有國際標準可參採，海關與業者亦可同蒙其利。
13. 印度提問有關歐盟 AEO 簡化通關之內容，歐盟是否包括遞延付款(deferred payment)、綜合保證金(comprehensive guarantee)、單一報單(Single Administrative Document, SAD)，以及是否針對 AEO 業者之放行時間作調查？
14. 歐盟說明，AEO 可遞延付款，歐盟未針對 AEO 作放行時間調查，至於其他問題，歐盟可提供書面資料供參。
15. 貝林提問，歐盟如何確保貨流供應鏈之安全？
16. 歐盟說明，惟有藉由對 AEO 執行持續的查核與監管(continuing verification and monitoring)，才能確保 AEO 可被信賴。

iv. Session 4: Best Practices – Post Clearance Audit and Risk Management

1. R 參事說明，事後稽核與風險管理分屬 TF 協定草案第 7.4 條與第 7.3 條所規範之措施。由我國與塞內加爾就事後稽核進行簡報，另由喀麥隆與紐西蘭就風險管理進行簡報。
2. 我國簡報事後稽核制度(PCA)執行經驗略(附件十三)，為因應

進出口貿易大增，業者對於加速通關之要求，我國積極研究推動海關事後稽核制度，並於 2002 年 5 月實施。其目的係透過放行後之稽核手段，確認進口案件之稅則分類、關稅估價及原產地申報是否正確，若查核結果顯示有漏稅或違反海關緝私條例等情事，即予補徵或併予罰鍰，藉以確保國課及有效執行貿易管制，相關案件涉案廠商亦經列入異狀廠商控管。

我國為有效執行事後稽核，運用多項 IT 系統，除海關事後稽核管理與作業系統外，並連結稅則分類系統、關稅估價資料庫、海關情資系統、進出口貿易統計管理系統等，以篩選、分析涉案貨物與進口人，以利查核。

我國曾運用前述系統，發現某廠商自不同國家進口 12 批冷凍魚貨，涉嫌低報完稅價格。經分析、查核並洽請我駐外單位協助查證，確認該廠商有低報貨價及繳驗變造發票情事，案經核定應予補稅及罰鍰 20.8 萬美元。相較於我國建置 PCA 制度之主要費用——相關資訊系統係由關員自行研發，主要費用僅有人員薪資及訓練等費用，以 2010 及 2011 年為例，以成本效益之比較，我國投入 260 萬美元，同期間預估補稅與罰鍰總額計約 2,600 萬美元，約為投入成本之 10 倍。

最後，我強調實施海關事後稽核制度(PCA)可提升通關效率(Efficiency)、確保業者知法守法之效能(Effectiveness)，並期對內透過經驗傳承，對外透過關務合作與經驗分享，對所有海關關員能產生啟發(Enlightenment)作用。

3. 塞內加爾 Mr. Ousmane Mbengue 就事後稽核進行簡報略，該國 PCA 主要分由兩部門負責，其一負責依稽核結果，進行犯罪調查與起訴(criminal investigation and prosecution)，另一負責諮詢與訴訟(enquiring and dispute)。為執行 PCA，海關要求業者交易

文件應保存 3 年，以供稽核。原則上，採風險管理與評估，進行年度稽核，惟若發現違法情事，則進行實地查核。查核結果會告知受調廠商，並請其確認及簽名。海關依個案結果，作行政處理或送法院。

按該國執行成果部分，計發現 34 件違法案件，預估應補稅額約 3.5 億元，罰鍰金額約 1.7 億元。此外，該國海關針對 70 家業者稽核結果之分析，其中，百分之七十五的業者之守法率達 93%。至於其所面對之挑戰，主要仍為，海關人力與資源不足。未來將改善風險管理系統，以期提高分析和風險管理能力，並將簡化暨合理化稽核程序，推展與其他機關之合作，以及透過國際關務合作提升查核效能與結果。

4. 喀麥隆 Mr. Gasper KONNEH NEBA 就風險管理 (Risk Management, RM)簡報(附件十四)略，RM 係該國海關改革計畫之一，運用 ASYCUDA⁺⁺系統就不同貨物進行管控。海關為推動此一制度於總部設立風險管理辦公室，建置法制要求業者於貨物運抵前預先提供資料，以進行風險分析。

因其風險管理系統與 ASYCUDA⁺⁺系統相結合，以致其建置與執行成本較難估算。主要部分係人力資源所需之費用，約 100 至 150 萬美元。至於效益方面，其稅入增加(約 40%)、通關時間減少(5 天減為 1.5 天)、海關監管合理化。海關亦面臨其他挑戰，如關員拒絕改變，跨機關與其他利益關係人不願合作，財政支援取得不易，缺少關務與資訊專家等。

最後，渠表示全面 100%的管制作為，不如選擇重點式的管制有效。RM 制度之落實執行，有賴高度政治意願之支持，海關關員積極參與。此外，亦須貿易業者以及其他國際組織(如 WCO 與世界銀)之支持與協助。

5. 紐西蘭 Mr. Andy Badrick 從供應鏈安全(supply chain security)觀點介紹該國風險管理簡報(附件十五)略，該國執行 RM 之原則為：高度風險、高度管理—資源配置於最重要事項，風險管控愈早進行愈好，透過夥伴關係管控風險互蒙其利，法規透明化以利遵循並降低適法成本，決策依據完整、正確與及時資訊。執行方法則為：各政府機關採行單一標準，以支援決策作為，依據 WCO 修正版京都公約規範—保持彈性與適應性，統一執行並綜合控管相對的影響。此外，該國貿易量雖然增加，因實施 RM，一般貨物仍可在 30 分鐘內放行，且僅有 4% 以下的貨物需要查驗。因而提升可預測性與便捷效益，降低遵從法規之成本。渠另說明，海關實務運作上，情資處理與風險管控係由不同單位負責。惟海關風險評估結果會送至「整合風險鎖定中心(Integrated Targeting Operation Center)」。有關優先處理事項與人力配置，係依據實際獲得的情資作決定。渠並強調，風險管理首重改變思考模式(way of thinking)，應重視主動與合作，且須植基於良善的法制架構之上。風險管理應持續改進，整合情資與執行。此外，加強國內跨機關與國際跨境之合作，可降低風險管理之成本、促進貿易便捷以及業者之適法性。

Q&A

6. 韓國就喀麥隆海關將風險管理制度納入海關革新計畫之作法，表示肯定。韓國在推動建置單一窗口及風險管理制度時，所面臨的挑戰不是資源或預算問題，而是涉及跨部會(計涉及 10 個以上部會)，且相關機關抗拒變革，以致協調不易。最後，在內閣副總理層級出面進行協調。
7. 喀麥隆回應，該國亦有高層政治力支持，該國係於內閣中設置國家級貿易便捷化委員會，負責推動相關 TF 措施。

8. 馬爾地夫及印度分別詢問，我國所報告之事後稽核制度(Post Clearance Audit)與內部稽核(Internal Audit)有何異同及事後稽核結果顯示低報貨價情形較為嚴重，我國如何因應？
9. 我國說明，事後稽核係針對進口業者等之進口案件，所涉及之稅則號別、完稅價格及產地申報等事項，透過查核業者帳冊及交易文件之手段，確認相關申報之適法性及正確性。內部查核(Internal Audit)可為公司內部之會計審查，或是與政府機關預算執行之審查。是以，PCA 與 IA 有所不同。另我國為防杜進口貨物低報貨價，並確保國課，設有進口貨物價格資料庫，供進口通關單位分估員於通關線上立即比對，亦建置「低報貨價警示系統」，以提醒分估員將涉嫌低報進口貨價案件送關稅總局驗估處調查；該處並於放行後 6 個月內核定系案之完稅價格。如證實進口人確有低報貨價，即予補徵短徵之稅款；如其涉有違反海關緝私條例情事並予核處；相關進口人並經海關列為異狀廠商控管。
10. 剛果詢問，喀麥隆對於艙單之要求如何？
11. 喀麥隆說明，該國要求航運業者應於貨物抵達前 48 小時提供艙單資料，以利預先建立風險管理檔案(risk profiles)，進行後續風險管理。
12. STDF 代表說明該組織將於 2013 年推動 SPS 之技術合作與能力建構計畫，加強邊境管理機關執行 TF 之能力。渠詢問紐西蘭，執行衛生檢驗與檢疫(SPS)措施，其國內各機關如何進行合作？
13. 紐西蘭說明，其國內邊境管理機關係透過相關單位之研商，並經由「貿易單一窗口(Trade Single Window)」，進行資源與資訊之分享。

v. Session 5: Best Practices – Customs Cooperation

1. R 參事說明，關務合作係協定第 12 條所規範之 TF 措施，本議程分別由世界關務組織(WCO)、加拿大、巴西及牙買加進行簡報與經驗分享。
2. WCO 代表 Mr. Shingo Matsuda 簡報(附件十六)略，WCO 於 1953 年即已通過關務行政互助之建議(Recommendation on Mutual Administrative Assistance)文件，為會員國間推動關務雙邊合作之基礎。復於 1977 年通過海關預防、調查與打擊關務違章案件之雙邊行政互助公約(簡稱奈洛比公約，The International Convention on Mutual Administrative Assistance for the Prevention, Investigation and Repression on Customs Offences)，針對相關協助事項，於其 11 項附錄作詳細規範。惟至 1983 年才召開第 1 次執行委員會，嗣於 2005 年召開第 1 次商業詐欺工作小組(Working Group on Commercial Fraud)。

其他關務合作機制尚有，1993 年開辦之區域情資聯絡辦公室(Regional Intelligence Liaison Offices, RILO)，於全球成立 11 個聯絡點，推動非法貿易情資及 X 光檢查儀查緝圖檔之交流與分享。此外，於 2000 年成立海關查緝網絡(Customs Enforcement Network, CEN)並開始運作。自 2008 年起研議成立全球網絡聯結海關(Globally Networked Customs, GNC)，目的為：在合意的會員國之間，就相互承諾的領域，依據 WCO 所訂定的標準與工具，運用系統的與漸進式的途徑，促進海關間之電子資訊交換。

GNC 之可行性報告及其附錄業經核定，目前係概念驗證階段——將由有意願參與之會員國參與測試計畫約 2 至 3 年，另將 AEO 及商業詐欺工作小組的相關成果納入參考，進行評估與回饋分析，並期許有更多的會員國參與試驗計畫。相關事項之推動係由非正式工作小組負責，並向常設技術委員會(PTC)提報進度。

3. 加拿大代表 Mr. Claude St. Denis 簡報(附件十七)略，關務合作可強化協調效能與資源配置，是以，加拿大參與多項推動關務合作之國際倡議。加國參與合作方式計有：參加國際組織、提供技術協助與能力建構、由加國駐外單位推動與 40 餘國之合作關係、由國家級實驗室推動產地查驗之經驗分享、與他國邊境主管機關之合作(如美國)、簽署雙邊關務行政互助協定落實資訊分享。其中，於 2008 年分別與日本及新加坡簽署 AEO 相互認證協議。

加國與他國合作之法律架構形態，有政府間簽署之協定，海關與海關之間簽署之協議。資訊分享除應依加國關稅法規定外，亦受隱私法、資料取得法、加國人權與自由憲章等規範。是以，資訊交換係依個案而定，依據隱私、影響評估、如何拉近雙方差異等因素決定。資訊分享實質合作範疇為：風險管理、事後稽核及海關與貿易業者關係等相關資訊。

最後，渠認為關務合作極具價值，藉此可推動技術協助與資訊分享。鑑於合作範圍極廣，合作雙方應基於互信、互惠與責任。藉此，可保障國家安全與便捷合法貿易活動。

4. 巴西代表 Mr. Marco Antonio Borges de Siqueira 簡報略，該國透過多邊與區域合作模式推動關務合作，分別於 1981 年與拉丁美洲西語系國家簽署多邊合作協定(COMALEP)，於 1997 年與阿根廷、巴拉圭及烏拉圭等簽署四國合作協定。

渠以區域間之海關資訊交換為例，說明區域關務合作，均係透過虛擬私有網絡(Virtual Private Network, VPN)與網際網絡(Internet)連結之區域海關資訊交換系統(Intercambio De Información de los Registros Aduaneros, INDIRA)平台，進行資訊交流。

上述平台係參採 WCO 所制定的訊息標準作為基礎，COMALEP 亦已參採作為推動海關信息交換之標準。此外，阿根廷與墨西哥海關均已實施試點，不久將與玻利維亞和智利海關開始試辦，厄瓜多亦表達將儘快加入。

關務合作需求增加，為協助查核交易與商業詐欺行為案件之增加，合作事項必須簡單，快速和有效，最好以電子方式提出請求和回復。至有關要求提供資訊之背景原因與細節，宜由要求協助國先行檢視，至少，應確認進口或出口報單之基本資料，及所附之相關文件。最後，渠表達巴西支持於貿易便捷化協定 (TFA) 架構下，訂定關務合作，以期於單一協定下，獲得多邊利益 (One single agreement brings multilateral benefit.)。

5. 牙買加代表 Mr. Sean Taylor 簡報(附件十八)略，牙買加海關係以關務合作為基石，推動貿易便捷化、維護邊境安全、促進經濟成長。對海關而言，關務合作最重要的是獲得技術協助與資訊分享。該國參與關務合作之對象，計有加勒比海關稅法執行理事會 (Caribbean Customs Law Enforcement Council, CCLEC)、美國毒品查緝委員會 (U.S. Drug Enforcement Administration, DEA)、美國移民與海關查緝 (U.S. Immigration and Customs Enforcement, ICE)、英國重大組織犯罪局 (U.K. Serious Organized Crime Agency, SOCA) 等機構。

此外，牙買加海關亦與其國內相關機關如：跨國犯罪與毒品組、牙買加國防部、標準局、衛生部、稅務局及移民局等單位進行合作。

牙買加亦期參與 WCO 全球網絡聯結海關 (Globally Networked Customs, GNC) 協議，因 GNC 就海關間之資訊分享，提供相關作業標準，對該國海關關稅估價、法規遵循與查緝部門，均有所助

益。該國依據 1997 年之相互協助打擊犯罪法案，與阿根廷、加拿大、智利、哥斯大黎加與美國等進行合作。

Q&A

6. 我國發言略，根據 WCO 代表所介紹內容，吾人得知 WCO 奈洛比公約可作為 WTO 推動關務合作談判之參考。鑑於 WCO 僅就前述內容作簡要介紹，是否未來能有機會，請 WCO 與 WTO 進行深入討論。例如，就如何借鏡 WCO 雙邊合作協議範本之規範，引用或作為 TFA 關務合作條文之具體規定，並藉此消除 WTO 會員對於關務合作事項之疑慮，而推動談判進展。此外，呼應並借用巴西所言，期 TFA 單一協定能儘速完成，以利會員國推動多邊關務合作(附件十九)。
7. 土耳其首先表示支持我國發言，另表示按 WCO 有 177 個會員，既已有奈洛比公約，何不考量引用為 WTO 之關務合作規範？
8. 古巴表示，渠對於建立多邊交換資訊之機制有所關切。該國僅支持建立非拘束性的雙邊機制。
9. 剛果表示，根據各會員國之簡報內容，渠同意關務合作對於風險管理之運作，極為有益。
10. WCO 代表回應，只要有機會，渠樂於參與 WTO 談判議題之討論。關於如何將 WCO 相關規定納入 WTO 協定，渠個人既無立場、亦無法表示意見。此外，就 WCO 奈洛比公約而言，係屬下位執行實務之規範。惟 WTO TF 協定係屬上位之原則規範，性質有所不同。
11. 加拿大說明，風險管理與關務合作二者關係密切，並應攜手合作，以加拿大為例，透過其 60 個駐外單位所蒐集與交換之資訊，得以建構完整的背景檔案，有利風險評估之進行。
12. 牙買加說明，該國稅入有三分之一來自關稅，是以，海關極其重

視低報價格與關稅詐欺案件之查核。此外，犯罪案件多屬跨國集團所為，亦需依賴國際協定作為合作基礎，以打擊不法。為以有限資源支持並促進合法貿易之通關，該國海關極為重視風險管理。

13. 越南詢及，WCO 奈洛比公約是否已為新訂之約翰尼斯堡公約所取代？另，詢及會員國執行資料交換之經驗？
14. 奈及利亞提問，關於資料交換之實際作業所需時間，以多久為宜？(按，TF 協定草案為 90 天)
15. 日本說明，關務合作應屬所有海關人員所熟知的領域。渠以涉及查緝案件之資料交換為例，相關案件應注重機密資料之保護。是以，相關合作應以雙邊合作為宜。
16. 沙烏地阿拉伯表示，依其所見，TF 協定草案第 12 條(關務合作)本身即為一項協定，可謂之為協定中之協定。準此，渠詢問 WCO 代表，第 12 條應該保留或刪除？
17. 辛巴威表示，關務合作確實提升 TF 協定之價值，資料分享更強化了 TF 協定之內容。惟其對呼應沙國所言，認為奈洛比公約既為最有效之平台，宜避免重覆規範。
18. WCO 代表回應相關問題略：約翰尼斯堡公約於 2003 年完成，惟因簽署會員國未達生效門檻，至尚未生效。至於，TF 協定草案第 12 條應否刪除，渠尚無建議。
19. 巴西回應略，該國資料交換之範疇大都與關稅估價及稅則分類有關，以及要求提供發票影本之案件。另有關提供資料所需時間一節，係因個案而異，若所需資料在海關電腦中，10 分鐘即可提供。若須要求貿易業者提供，則須耗費較長時間，一般多超過 90 天，有的長達 4 至 5 個月。是以，宜推動電子資料交換。至於，奈洛比公約與 TF 協定第 12 條是否並存一節，渠認為不

應刪除 TF 協定第 12 條，二者不盡相同，可為互補。

20. 牙買加回應，透過資料交換合作機制，若發現進、出口商所使用之發票不同，可立即確認涉屬詐欺案件。TF 協定草案第 12 條規範資料與文件之交換，有其重要性，不應刪除。

21. R 參事總結，受時間所限，無法盡情討論，未來也許應再接再續討論本議題。

vi. Session 6: Best Practices – Trade Facilitation Assistance

1. R 參事說明，本議程最後由 OECD 及南非商標(Trademark Southern Africa, TMSA)簡報有關貿易便捷化之協助事宜。

2. OECD 代表 Mr. William Hynes 簡報略，經濟合作暨發展組織(OECD)於 1967 年建置贊助通報系統 Creditor Reporting System (CRS)，係為蒐集政府官方發展協助(Official Development Assistance, ODA)及其他官方對開發中國家之援助，以利追蹤各項協助承諾及撥付情形，以及運用 CRS 計畫代碼(CRS Project Codes)作跨國與長期援助之比較。其中，貿易便捷化項下之援助亦有專屬代號，國際進出口程序之簡化與一致化，另細分：關稅估價、簽審程序、運輸程序、付款及保險等項；關稅部門之支援；關稅改革等。

根據統計，2010 年 TF 協助總額將近 4 億美元，其中，協助非洲地區之金額超過 2 億美元，其次為亞洲超過 1 億美元。若以受益國之收入統計，則低度開發國家受助金額約 1.5 億美元；以捐助國捐助方式區分，雙邊援助之金額約 2 億美元，多邊援助金額則略低於 2 億美元；此外，前三位捐助國之捐助額占全部之 82%。依計畫金額分析之，2010 年以援助非洲基礎建設之資金最為龐大達 1.03 億美元；援助阿富汗改善通關計畫，次之，達 4,400 萬美元；以貿易強化太平洋經濟整合計畫居第三位，達 4,000 萬美

元。貿易便捷項下之協助計畫，經常居相關協助之大宗。至受援對象，則以低度開發國家及區域發展計畫為主。

3. TMSA 代表 Mr. Charles Chaitezvi 簡報略，TMSA 係由英國國際發展部(Department for International Development, DFID)資助 1 億英鎊，於 2009 年所成立的 5 年計畫案，該計畫與 COMESA-EAC-SADC 三集團合作，就其成員國 26/27 國，企業和民間的緊密合作，深化區域整合之組織。

TMSA 支持區內貿易暨運輸便捷計畫，包括：建置及規劃運輸市場進入之法規、道路交通法規之統一、跨境程序(含關稅法規與通關程序、轉運管理系統(Transit Management System)、自動化移民系統、能力建構等)、非關稅障礙與 SPS 措施與標準(如，NTB 監管與解除系統)。

此外，TMSA 就各項 TF 措施，如單一窗口、AEO、預先通關與風險管理制度、事後稽核等措施，均推動對個別國家之協助。此外，亦支持會員國加入修正版京都公約，採行預先核定、訴願程序及進出口通關之簡化等措施。區域轉運管理系統部分，支持採行自由轉運、關務合作及簡化進出口通關程序等措施。

4. 因受時間限制，且 TF 協助屬報告事項，R 參事爰作總結略以：透過此次研討，讓我們體認貿易便捷化措施之重要性，且各項措施無論對政府部門或私部門均有其效益。是以，政府部門應與私部門合作，共創貿易便捷之雙贏。至政府部門所關切之成本與效益問題，從相關簡報中，可瞭解會員國為貿易便捷化措施所投注之成本，確實能有效增加政府稅收，故採行貿易便捷化措施，不僅非常值得且成果令人滿意。

其中，如 AEO 措施之執行，從會員國簡報得知海關與 AEO 業者都希望藉由簽署相互承認協議(MRA)，可加強各會員國海關間

之合作，並為 AEO 業者帶來綜效。

此外，從 OECD 及 TMSA 有關 TF 技術協助之簡報，瞭解許多會員國都已接受各種相關之技術協助，未來亦將繼續得到來自國際組織與個別會員國海關等，所提供之多邊與雙邊之技術協助。

最後，R 參事表示此次研討會中所提出之簡報，均具有高品質，值得稱許。渠恭賀參與簡報之會員國，從簡報中顯示，各項貿易便捷化措施之執行均獲致成功且成效卓著。然而，仍有許多會員國所提供 TF 措施之個案研究報告(case study)，未能於本次研討會中提出報告。惟各項報告亦同樣令人印象深刻，相關報告已上傳 WTO 網頁，請各會員國自行上網閱覽 (http://www.wto.org/english/tratop_e/tradfa_e/case_studies_e/symp_agendajul12_e.htm)。

貳、雙邊會談

一、與比利時經濟部貿易政策官員 Marc Wegnez 會談

M 氏首次奉派參加 NGTF 會議，會議期間除與我國與會代表就 TF 協定彙編草案之修訂及研討會之內容交換意見外，並於會談時表示，知悉我國與韓國已實施電子化產證之合作，期盼我國亦能與比國合作，渠並樂意為我國安排與比國海關洽談相關合作事宜。

二、與墨西哥駐 WTO 代表團經濟參事 Carlos Enriquez Montes 會談

由於我國與會代表於 NGTF 舉辦之研討會中報告我國海關實施事後稽核之經驗，並於答復印度海關之提問時，分享我國為防杜低報進口貨價情事，於貨物未放行前即採取之相關措施；C 氏於我國報告結束後，特向我方致意，並表示希能進一步了解我國之進

口貨物完稅價格調查作業及事後稽核作業，暨我國為防杜低報進口貨物價格所採取之相關措施，俾供該國海關學習。

案經雙方約定於 NGTF 會議空檔期間，由我方就渠所提出之問題作較詳盡之說明。會談期間，我方就我海關現行相關作業逐一說明，並表示墨國海關如尚有疑問，歡迎以電子郵件洽詢，我方當儘速回復。C 氏表示甚有收獲，並盼安排墨國海關至我國學習相關業務。我方當即表示竭誠歡迎，雙方相約待洽後續參訪細節。

參、感想與建議

一、繼續爭取簡報機會，宣揚貿易便捷措施

WTO 貿易便捷化談判小組(NGTF)及秘書處決定於本(101)年 7 月 9 日至 13 日召開 NGTF 會議期間舉行個案研討會後，我國即設定由財政部關稅總局選擇適當貿易便捷措施之最佳實務案例與 WTO 會員分享，經研討後，決定以「事後稽核」(Post -Clearance Audit, PCA)為題，進行經驗分享。

案經提供有關事後稽核作業之完整介紹文件(附件二十)，文中涵蓋該項作業之緣起、作業架構、財政部關稅總局與各關稅局事後稽核單位之分工與功能、稽核員之人力配置、訓練、權責暨應遵守之規範；執行事後稽核之期限、採用之資訊系統、遭遇之困難及採取之因應措施等。另並以開發中會員國或低度開發會員國所最關切之執行成本及效益加以分析，證明執行該項措施確有其效益，且因該項措施係促進貿易便捷化不可或缺之配套措施，而鼓勵尚未施行該項措施之會員國研究採行。

前述報告文件獲得 WTO 秘書處肯定，經翻譯為法文版(附件二十一)，與英文版同時上網供各會員國參考，並同意安排我國於個案研討會中發表，經於為期兩天之研討會中第 4 節有關「事後稽核及風險管理」(Post Clearance Audit and Risk Management)議題

(附件二十二)中與塞內加爾、卡麥隆及紐西蘭分別報告，並接受與會者之提問。

本次個案研討會中，我國得以簡報貿易便捷化措施殊屬難得，除使其他會員國了解我國就事後稽核業務所作之努力與獲致之成效外，並能藉此提升我國國際能見度，表彰我對國際組織之貢獻。秘書處並於會後致贈感謝狀兩紙，分別予我國及報告人(附件二十三)。

鑑於我國已採行之多項貿易便捷化措施或為部分會員國所未曾採行，建議日後能繼續爭取在 NGTF 舉辦之研討會中分享，以宣揚我國之先進措施，進而爭取未來與其他會員國之合作機會。

二、希能編列預算，由海關派員出席相關會議

鑑於貿易便捷化談判小組會議中所討論之「貿易便捷化協定彙編」(草案)，其內容均為海關執行之制度與措施，海關若能派員與會，除可針對貿易便捷化措施之訂定提出意見與建議外，兼可了解各會員國之關切事項，以及相關國際組織關於貿易便捷化議題之最新進展，可供海關未來採行相關措施之參考。

復因參與 NGTF 會議之會員國普遍表示，由會員國分享貿易便捷化措施最佳範例之個案研討會，確有助於會員了解相關措施之實際執行情形，而建議繼續舉辦。海關若能派員與會，不僅有機會分享我國之便捷化措施，並能吸取其他會員國之經驗，甚或與分享者或其他會員國有實際之互動，對未來海關不斷精進貿易便捷化措施將有相當之助益。

是以建議，除經濟部國際貿易局繼續派員與會並視經費狀況支援海關派員與會外，海關亦能自行編列預算，積極派員出席會議。

肆、附件

附件一

2012.07.13 Remarks at the NGTF meeting

Thank you, Mr. Chairman.

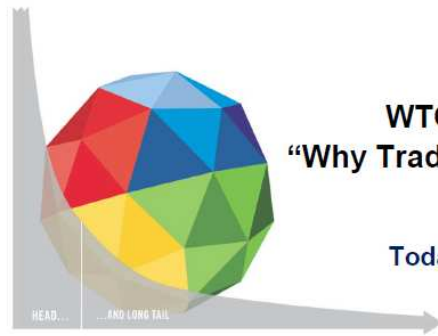
Before making comments on the future work, first, let me say some words for the symposium held at the beginning of this week, we would like to take this opportunity to express our appreciation to all speakers from the private sector, the OECD, the WCO, as well as from various Members, for all their excellent and informative presentations on important topics of the Trade Facilitation, especially from the private sector, let us know what their real concerns are.

Our appreciation also goes to the Secretariat for their hard work on preparation for making the symposium in great success. They have done a great job. There is only one comment, if I may propose. For many of the issues, especially for Customs Cooperation, speakers from the WCO or from Members, they all share some of the overview of the framework, the practices of Customs Cooperation. We would like to suggest that in-depth discussion to be taken in the near future, to see whether we can bring in concrete idea into the Trade Facilitation Agreement, to address Members' concerns on Customs Cooperation, and to facilitate the progress of our negotiation on TFA. And, we echo to support Brazilian proposal to include Customs Cooperation in the future work for the next stage.

Mr. Chairman, as for the future work of the TFA, we are in your hand.

And, my delegation is always supportive for your able leadership and the Facilitator-led process, to bring us toward to the success of the TFA. My delegation will actively engage in all events to make the TFA move toward its success.

Thank you, Mr. Chairman.



WTO OMC SYMPOSIUM “Why Trade Facilitation is Important”

An eBay Perspective on
Today’s Trade and Opportunities

Hanne Melin
Legislative Counsel Europe



What is “world trade” today?



SNAPSHOT OF THE NEW TRADE

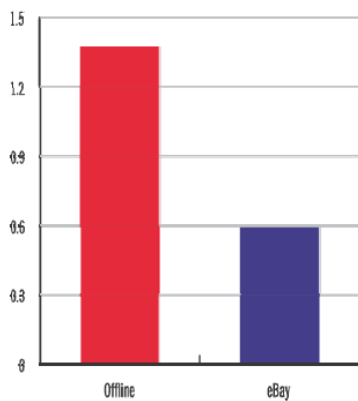


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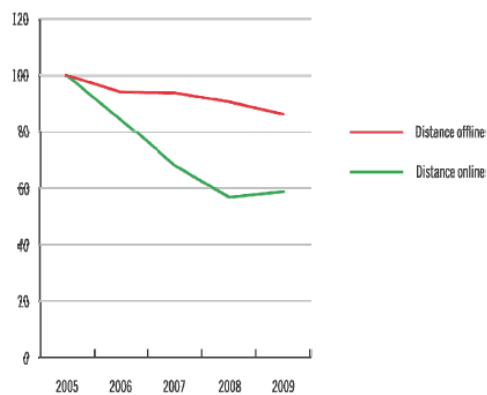
eBay Inc.

Using technology to “shrink” the world...

Distance matters less online



Distance is “dying” faster online



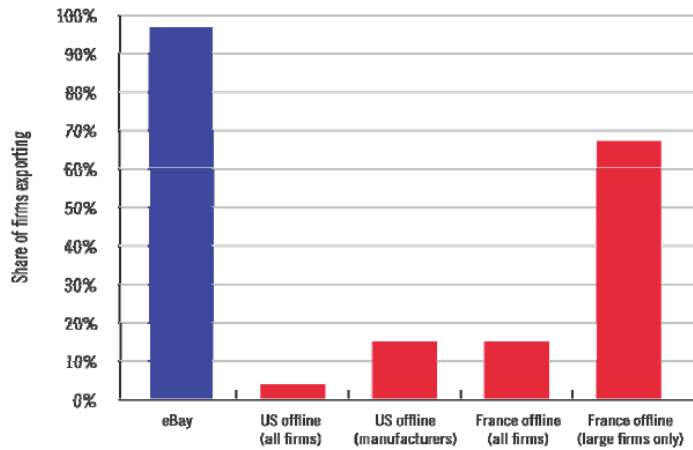
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eBay Inc.



... making global markets reachable ...

A remarkable high share of online sellers engage in export



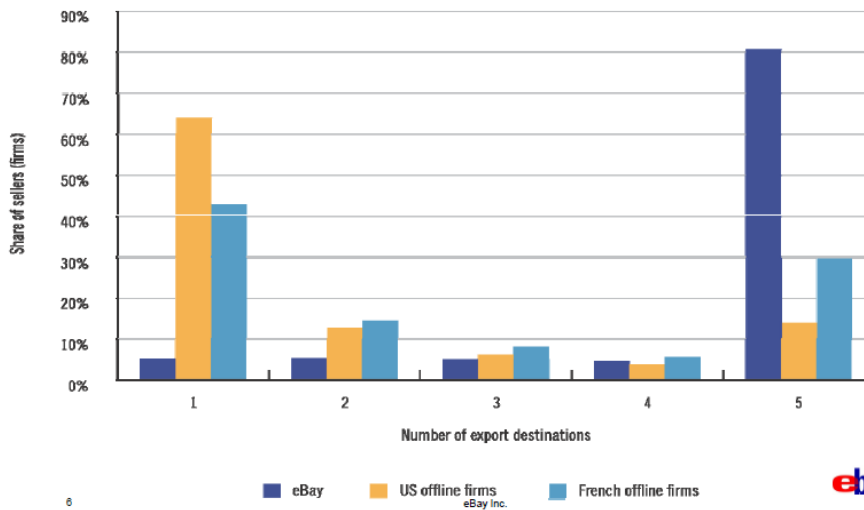
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eBay Inc.



... and making exporting a reality...

Contrasting online and offline behaviour



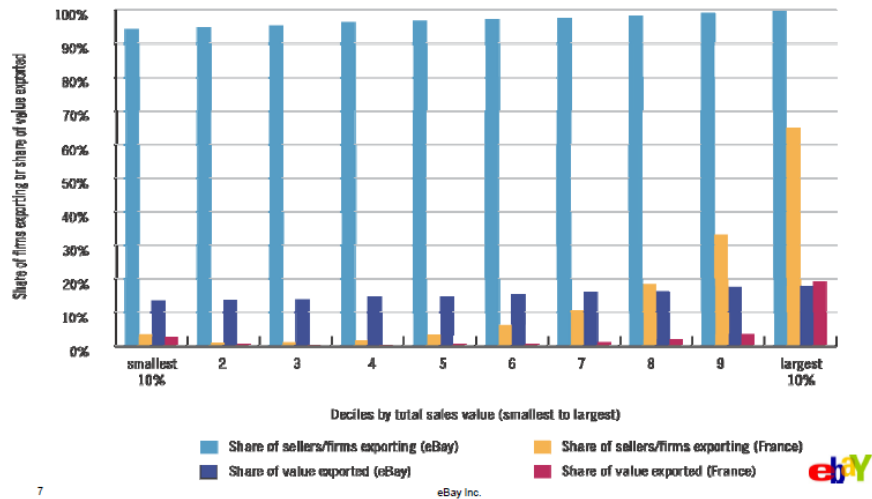
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eBay US offline firms French offline firms



... for both small and large firms...

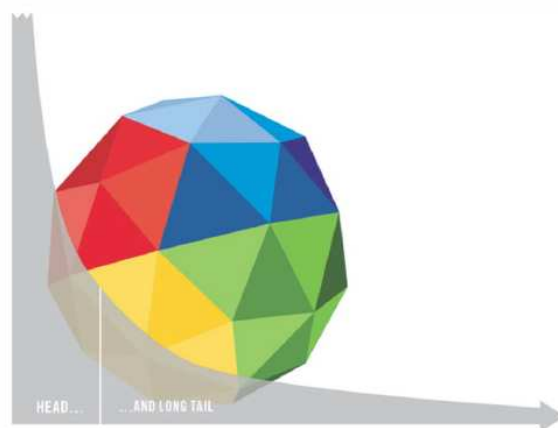
Exporting online is as easy for small sellers as for large sellers



7

OPPORTUNITIES IDENTIFIED

Moving in the direction of open, technology-enabled trade benefits the world economy



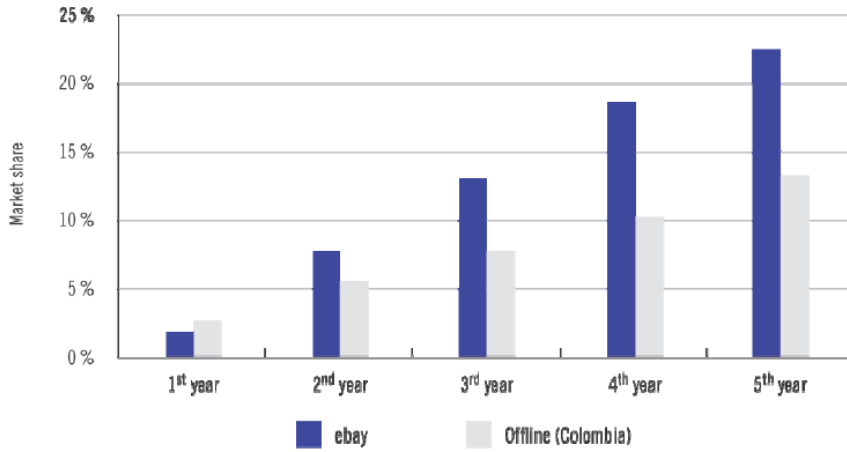
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eBay Inc.



Capturing market shares faster ...

Combined market shares of new entrants:



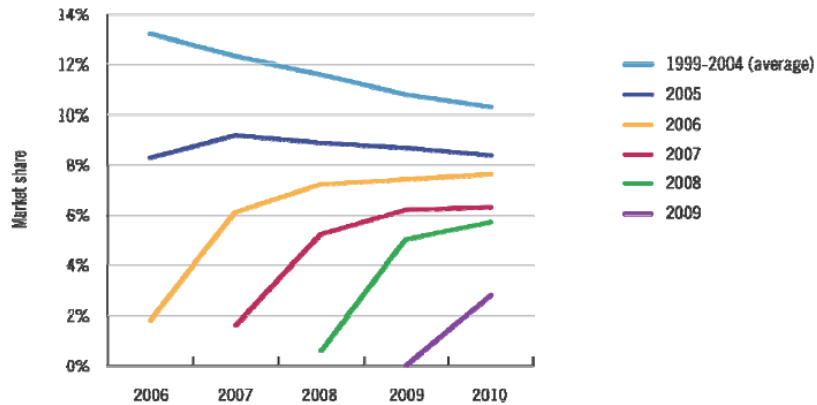
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eBay Inc.



... and growing successfully over time

Reaching market shares close to established firms within a few years:



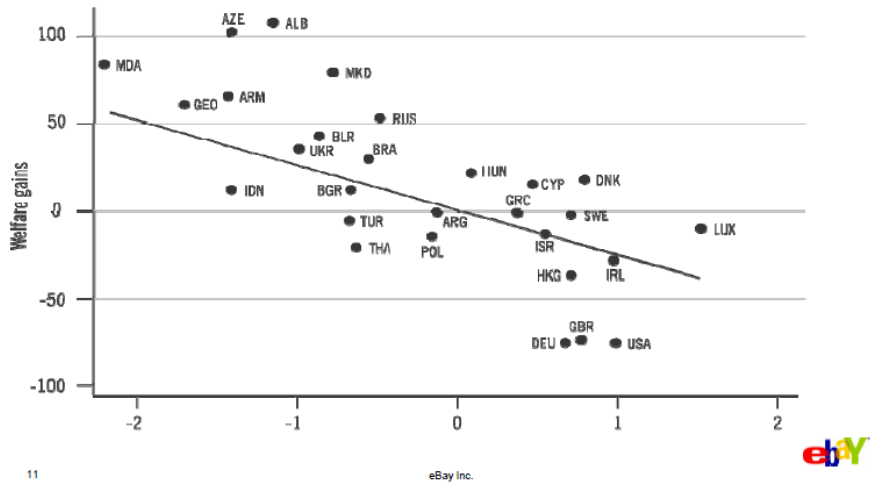
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eBay Inc.



Welfare gains from trade liberalisation

Welfare gains moving from a “closed” to an “open economy”:



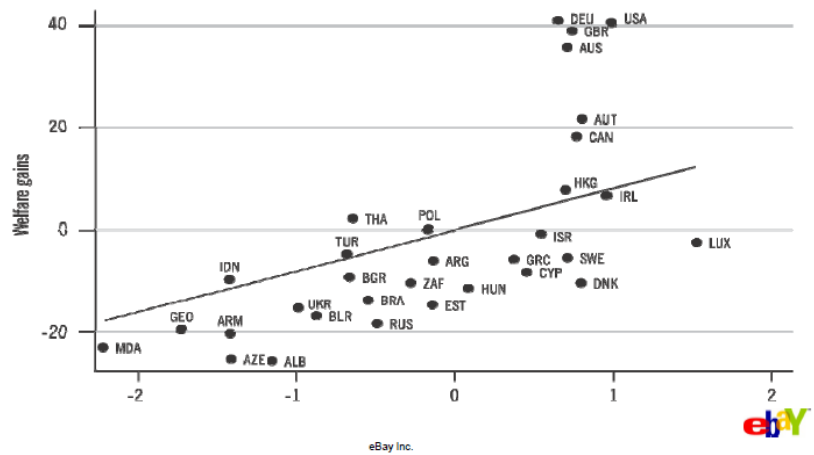
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eBay Inc.



Welfare gains from trading at lower online costs

Welfare losses if offline trade costs are applied to eBay transactions:



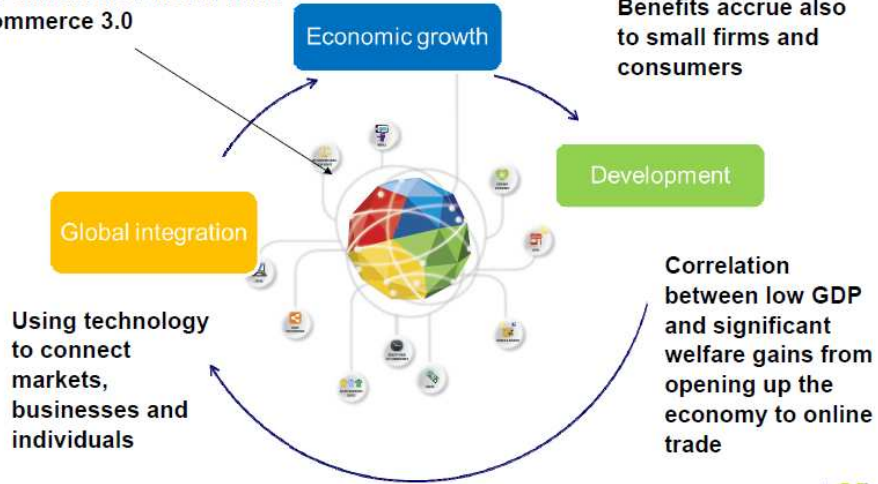
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eBay Inc.



CONCLUSION

We call the new world trade
Commerce 3.0



13

eBay Inc.





*Why Trade Facilitation is important –
Addressing the Highest Costs to Business
in the COMESA Region.*

Practical Experience of Implementing Trade Facilitation Reforms, Including Their
Costs and Benefits
July 10 and 11, 2012

Presented by;

CBC Board Director– Mr. Runyutu, Chairman of the COMESA NTB Workgroup.



Content;

- ▶ Introduction– COMESA Business Council
- ▶ Trade Facilitation– overview according to COMESA treaty;
- ▶ Trade Corridors in the region;
- ▶ Trade in the region;
- ▶ Challenges and proposed recommendations;
- ▶ Ongoing Progresses;
- ▶ Way Forward;



COMESA BUSINESS COUNCIL

- ▶ **CBC** is a member based private sector institution of the Common Market of Eastern and Southern Africa (**COMESA**).
- ▶ It was established to play the key role of ;
 - a platform for policy advocacy in the development, progress of the private sector in their respective economies in order to reduce the costs of doing business and increase competitiveness in the region.
 - Trade capacity building of the private sector in key sectors of Agriculture, Industry and Services
 - Improve business development services and business linkages across private sector in the region;
 - Boost Intra-regional trade for economic development through the private sector;
 - Provide a key platform for information sharing on trade and investment flows , potential business partnerships.
- ▶ Today, the CBC has been positioned by the Council of Ministers and Summit as the recognized regional apex body of the private sector in the COMESA region- The VOICE of Business.
- ▶ As a Policy Organ of COMESA, it provides verbal articulation of private sector positions to highest offices of decision making. This means that CBC is not an observer, but a key actor in influencing policy discussions.



Successes;

- ▶ Successfully held 7 Annual Business Forums- the Regional PPD Forum open to all businesses in the region, discussing key agendas affecting trade and Business;
- ▶ Successfully addressed private sector positions at the Tripartite level on the Tripartite Rules of Origin;
- ▶ Prepared and presented a Private sector position paper on the movement of business persons and Gradual Elimination of Visa Requirements in the COMESA region; Ongoing advocacy- The CBC is preparing an interim business facilitation tool that can facilitate movement of businesses without the impediment of VISA requirements;
- ▶ Formed a Regional NTB working Group, Chaired by the Burundi Association of Manufacturers/Burundi Federation of Chambers of Commerce;
- ▶ An active Board that acts as a High level advisory and advocacy team to the highest level of decision making;



Successes..cont...

- ▶ Formed the Tripartite Private Sector Working Group- composed of CBC, EABC and SADC Business Group; Successfully advocated for key input in the Tripartite Trade Negotiation platforms at the Tripartite Level.
- ▶ CBC has an MoU with the Corporate Council for Africa-the US Business apex body for American businesses who have invested in Africa. Through this, CBC successfully facilitated 35 business linkages in the AGOA 2012- in USA;
- ▶ MoU with India, ECOWAS, Jeddah and Bahrain Chamber of Commerce; to support areas of common interest;



Currently;

Operationalize the adopted Sectoral working groups by the CBC General Assembly, namely;

- ▶ Financial Services;
- ▶ Tourism Services;
- ▶ Agro-trade and Industry work group;
- ▶ NTB Workgroup; Active

Upcoming Events;

- ▶ The 1st COMESA Sustainable Tourism Development Forum- a Public Private Dialogue; August, 2012;
- ▶ The CBC Financial Services Dialogue- Focus on Regulatory systems in Banking and Insurance;; Formation of Regional Bankers Association; September
- ▶ Agro-Trade and Industry Forum; September ;
- ▶ 8th COMESA Business Forum and Annual Regional Exhibition; October , 2012
- ▶ Back –to – Back- CBC General Assembly; October, 2012.



Trade Facilitation– COMESA

- ▶ The treaty establishing COMESA through Article 70 provides for need for member states to embrace initiatives that facilitate trade by: reducing the cost documentation; adopting common procedures in trade; and capacity building in trade facilitation issues;
- ▶ Further, the Treaty in Article 69 and 71 provides for: standardization of trade documentation and information; and simplification and harmonization of trade documents and procedures;



TF– COMESA...

- ▶ A review of the COMESA treaty provides for various provisions that stipulate the commitments expected of the member States regarding the removal of NTB's and the increase of trade facilitation in order to increase and promote trade among them as follows;
- ▶ *Article 3 (c) of the Treaty, provides for cooperation in creating an enabling environment for foreign cross border and domestic investment.*
- ▶ *Article 4 (1) (a) of the Treaty, in the field of trade liberalization and Customs cooperation provides that member States shall establish a Customs Union, abolish all non tariff barriers to trade among themselves; establish a common external tariff and co-operate in Customs procedures and activities*
- ▶ *Article 4 (1) (c) of the Treaty, in the field of trade liberalization and Customs cooperation provides that member States shall simplify and harmonize their trade documents and procedures*
- ▶ *Article 4 (2) (a) of the Treaty, in the field of transport and communications provides that member States shall foster co-operation among themselves as would facilitate the production of goods and facilitate trade in goods and services and the movement of persons*



Trade Corridors in the region

- ▶ The North South Corridor is a transport corridor (road and rail) that links the Dar es Salaam Corridor to the southern ports of South Africa through the Copperbelt. This Corridor services eight countries namely Tanzania, DR Congo, Zambia, Malawi, Botswana, Zimbabwe, Mozambique and South Africa
- ▶ The Northern Corridor is East & Central Africa busiest corridor and carries over 70% of the regions traffic. corridor connects five land locked countries with Kenya's principle sea port Mombasa. It links Uganda, Burundi, DRC, South Sudan. It will soon begin to serve Southern Ethiopia and Somali. This corridor handles over 3,000 trucks a day. Malaba is an important border town linking Uganda, South Sudan, DRC, Rwanda and Burundi and handles over 900 trucks per day.
- ▶ The DARE CORRIDOR links landlocked Malawi and Zambia to Tanzania's sea port of Dar es salaam. This corridor serves as a link between the EAC, COMESA and the SADC Regional Economic Communities



Trade in the region

- ▶ Transport prices accounts for 50% of selling of goods in the markets; **The highest costs and Impediments to Business in the region are Transport Costs.**
- ▶ 50% of the costs and delays and business concerns are at the borders/ points of entry;
- ▶ Less than 3% of Africa's trade is intra-regional, while Africa's share of international trade is less than 2%;
- ▶ 10% in reduction costs- results in 25% increase growth in trade;

Source: USAID-COMPETE

- ▶ **According to World Bank Report-** The time delays and bureaucratic approach to trade make African transport, on average, three (3) times more expensive than South American transport and five (5) times more expensive than Asian transport. This definitely affects the competitiveness of African goods on the international markets.



Key Challenges noted;

- ▶ Border congestion;
- ▶ Corruption and bribery;
- ▶ Lack of change of mindset- from trade control to trade facilitation; leading to excessive regulations;
- ▶ Lack of common understanding and commitment between Public and Private sector;
- ▶ Limited use of IT facilities and poor interconnectivity amongst inter-agencies;



Recommendations from the Private Sector;

- ▶ Improve hard infrastructure- Multi-modal systems- Rail, Road and Maritime; One stop Border Posts,
- ▶ Engage ICT infrastructure; Single Window Systems, Electronic Cargo Monitoring Systems, Customs Clearance Systems; Online NTB Monitoring System;
 - **Optimize Soft Infrastructure;**
 - **Private sector participation;**
 - **Joint Border Committees;**
- ▶ Stakeholder Committees - National and Regional Monitoring Committees ;
- ▶ Increased Private sector participation in reporting to the Online NTB Monitoring Mechanism;
- ▶ PPP initiatives to facilitate business competitiveness through effective trade facilitation investments.



Ongoing Progress;

- ▶ **The Tripartite Online NTB Monitoring Mechanism;**
An online reporting mechanism open to both public and private sector stakeholders; CBC is part of the workgroup that monitors and advocates for the removal of the NTBs reported.
- ▶ The following is the status summary of NTBs on the Tripartite On-line Reporting and Monitoring Mechanism since inception in 2008:
 - Total NTBs reported by and in 19 COMESA Member States are 216;
 - Total resolved to date is 155 representing 71.8% of the reported NTBs;
 - Total outstanding NTBs but under processing are 53 representing 24.5% and
 - Total outstanding new complaints, where processing has not yet commenced are 7 which represent about 3.7% of total NTBs reported.



Ongoing Progress;

- ▶ **The Chirundu One Stop Border Post (OSBP)** is a pilot trade facilitation project under the North South Corridor (NSC) Pilot Aid for Trade Programme initiated by the COMESA-EAC-SADC Tripartite. The One Stop Border Post that was launched in December 2009 through a Bilateral Agreement between Zimbabwe and Zambia is the first functioning OSBP in Africa where the region can draw practical lessons for similar future initiatives.
- ▶ The Chirundu OSBP project was initiated following a decision made by the COMESA Council of Ministers in 2005 which directed the COMESA Secretariat to implement One Stop Border Posts at key borders in the region. Chirundu, a border post between Zimbabwe and Zambia, is one of the busiest inland ports in the region with between 300 and 400 vehicles crossing the border each day.
- ▶ **Objective;** to facilitate trade by reducing the processing time at the border and hence reduce cross border transactions which will enhance the region's competitiveness.
- ▶ **Current Results;** significantly reduced processing times at the border. The reduction of clearance times play a crucial role in the reduction of transport costs which in turn has a positive impact on the competitiveness of the region.



Ongoing Progress; CBC Advocacy Efforts- Focus on Movement of Businesses in the region;

- ▶ In **March, 2011** the Private sector requested the CBC to come up with a regional position to address the elimination of Visa requirements and the Free movement of Business Persons in the region.
- ▶ In **December 2011**; the CBC held a Regional Private Sector Dialogue – adoption of the Common Position Report on the Free movement of Business Persons and the Elimination of Visa requirements;
- ▶ **March 14-16, 2012**; The CBC presented the CBC regional position report to the Chief of Immigrations meeting that was held in Nairobi, Kenya. It should be noted that the CBC position narrowed its focus on the Free movement of business persons as a priority matter. The COMESA Business Council has been working with- and has been guided by the Division of Legal and Immigration Affairs, Division of Trade Customs and Monetary Affairs- Trade Policy and Trade in Services; and the Division of Investment Promotion and Private Sector Development .
- ▶ **April 18th 2012**; Presentation of Paper to Tripartite NTB Workgroup;



Ongoing Progress; CBC Advocacy- Adopted Recommendations

- ▶ Acceleration on the Institutionalisation a Common Travel Document / Business Facilitation Tool for Business within COMESA Region; ongoing research on tool from best practice countries- APEC , EAC, ECOWAS, NAFTA;
- ▶ **Private Sector active participation in the National Monitoring Committees on NTBs;**
- ▶ **Involvement of the Tripartite Private Sector Working group in the Tripartite negotiations on the Free Movement of Business persons.**
- ▶ **Elimination of Visa Fees in the region**
- ▶ **The CBC Regional NTB Workgroup;**

Ref to word document- Position paper –CBC.



WAY FORWARD– CBC

- ▶ The CBC Regional NTB Workgroup;
- ▶ CBC has formed a Regional Working Group for NTBs. Following due consensual election of the majority- a quorum of 85% of the member states, The CBC Regional NTB Workgroup is presently steered by Ethiopia, Kenya, Madagascar, Zimbabwe, Seychelles, Egypt and Burundi.
- ▶ Burundi has been appointed as Chair of the Workgroup.
- ▶ The objective of the Workgroup is to monitor and input effectively to all policy agendas that directly affect business competitiveness at the regional level- these include and are not limited to all impediments to business such as Tarrif and NTBs, and trade facilitation across the region .
- ▶ At the member state level, CBC has requested states to support advocacy efforts of the Private Sector as the NTB workgroup commits to monitor, advocate and provide targeted reports to the business community on progress made.



Any Questions;

www.comesabusinesscouncil.org

info@comesabusinesscouncil.org



IMPERIAL Logistics

Africa



Agenda



- Africa in Perspective – Key Road Block Scenario
- Key Challenges
- Conclusion - Risk and Reward



IMPERIAL Logistics Africa In Perspective



The world does not underestimate the opportunity, potential & businesses opportunity in Africa!

Africa needs become competitive :

- Transparent Trade Facilitation Imports / Exports;
 - Improved Trade Procedures
 - Cross border & corridor development
 - Combined commitment by Africa governments
- Reducing the cost of logistics
 - Conversion of import cargo to the African destination ports
 - Create balanced two directional volume flows
- Investment in infrastructure
 - Ports
 - Rail
 - Roads
 - ICD
 - IDP



IMPERIAL Logistics Africa - The Status Quos

Red Tape moving goods Regionally, Intra-Africa, Cross Border & Imports / Exports

Vastly Duplicative

No alignment & co-operation between relevant government & trading agencies

Average Custom Transactions:

Some 25 different parties and 40 documents

A vast amount of data elements:

Some 20% repeated numerously

Re-Keying of data in excess of 80% - Post to Post

Cost of Logistics – Perspective:

Globally to “GDP” - 7.5%

South Africa to “GDP” - 13.0%

Africa to “GDP” - +30%

Border Posts – Africa

Inefficient

Lack of and no regional alignment – information technology as an enabler

Border Agency Facilitation

Totally duplicative – re-keying of all information

Lack of resource i.e. current methodology

Road block and “ **The key cost driver**” to trade facilitation



IMPERIAL Logistics
Africa - Top 80% African Commodities - Export / Import

Product Category	Export World	Import World
Basic Foods	14,875,274	21,052,701
Beverages & Tobacco	1,934,175	1,653,717
Ores, Metals & Precious Stones	19,304,114	3,931,312
Fuels	81,278,815	17,188,542
Manufactured Goods	19,442,801	34,861,887
Chemical Products	6,829,963	16,684,141
Machinery & Transport Equipment	9,685,665	53,868,421
Total	153,350,808	149,240,722

Exports	% Contribution	Imports	% Contribution
EU	41.9	China	28.7
ROW	17.87	India	12.9
USA	17.6	USA	11.3
Asia	6.6	France	11.2
Intra Rec	5.8	Brazil	7.4
China	5.5	UK	7.4
ROA	2.81	Japan	2.9



IMPERIAL Logistics
Africa - Export / Imports

Top ports handle more than a 90% of total volume in SADC region and East coast shares 71% and West coast shares 29% of total volume.

SADC Region Key Gateway Ports Volume in 2008-09 (all in tonnes)				
East Coast Ports	Country	Export	Import	Transit
Durban	SA	26 759 299	47 725 485	8 916 032
Port Elizabeth	SA	6 227 482	4 423 266	678 665
Maputo	MZ	1 749 329	575 802	1 749 329
Dar Es Salam	TAN	1 480 152	6 148 690	377 479
West Coast Ports	Country	Export	Import	Transit
Saldanha	SA	34 561 876	13 212 275	1 707 376
Cape town	SA	6 372 035	6 769 983	1 804 896
Walvis Bay	NAM	3 769 756	1 568 754	871 184
Luanda	AG	2 240 000	4 360 000	1 980 000



IMPERIAL Logistics

Africa – Cost of Logistics – Current Status Quos - Inefficiencies

“Logistics” as part of the value chain, the key driver of cost in Africa (+30% of “GDP”) - negatively impacting on economies in the region and certainly socio conditions

Heading	% “COS”	Cost PD	Days PA
W/Ave Tariffs Imports on TCD	15	\$46	312
X Border Tariffs	4	\$30	312
Fixed Cost into Logistics	50	\$365.00	312

Assumptions:

- Simulation - Container Shipment , Main Chinese Port to Lusaka
- Weighted Average Import Tariffs / Duties – Machinery, Manufactured Goods, Food & Chemicals
- 28 shipments per annum
- 40' TEU¹ – 30 ton per container
- Three destination Ports on weighted average - destination



IMPERIAL Logistics

The Key Challenge

“SME,s” and the informal sector in Africa equate to some 65% of “GDP” creation and (as well now, the formal sector) find it cannot participate in Intra Africa, Regional Trade and Internationally, from a volume perspective and or the lack of formal, supportive and well managed trade and government agencies, as enablers and the catalysts to growth .

- Simplified trade procedures
 - Expediting the passage and release of product
 - Customs & **border post**, reformation & modernisation
 - Information Technology & Systems – aligned, as a business enabler in, too & out of Africa
- **Reduce Cost of Logistics**
- **Balancing imports to export volumes - two way traffic - Conversion**
- Political & Regulatory Challenges - Integrity & Strength of Institutions
- Socio Economic Challenges – Growth vs. Infrastructure
- Social Media & Connectivity - Enabler
- Banking & Finance Challenges – Growth, Sustainability & Continuity
- Human Resource Challenges - Foundation
- Infrastructure Challenges – Road, Rail, Air and the Great Lakes

The state of all the above result in a **much higher cost of doing business** in Africa compared to that of the developed world.



IMPERIAL Logistics Reward

Economic Growth prosperity, success, sustainability and continuity is dependent on development

Transformation and empowerment to the future

Skills Development

Dedicated development interventions and initiatives local employed population

Transformation objectives promoted by various skills development initiatives

Africa "The Future": Facilitating Trade through integrity , Simplified Trade Procedure & Framework and Integrated Infrastructure & Information Technology



THANK YOU

Trade Facilitation Implementation of Pre-Arrival Examination

JAPAN

OUTLINE of Pre-arrival examination

Pre-arrival documentary examination further expedites the release of cargoes through documentary examination prior to cargo arrivals, while reserving the right of the authorities to conduct further examinations where necessary, and maintaining appropriate border control with the use of the risk management concept. The pre-arrival examination regime has been in existence in a number of developed and developing countries, indicating that this regime has been well recognized as an effective measure for trade facilitation.

Generally, importers are required to submit an import declaration to customs after cargoes arrive from foreign countries and, subsequently, customs conduct documentary and/or physical inspections of the declared cargo, if necessary. Therefore, in principle, importers are unable to begin import procedures prior to the arrival of cargoes.

The pre-arrival examination regime was established to manage these general requirements with certain flexibility in order to facilitate the movement of goods. Pre-arrival examination allows importers to submit pre-arrival import declarations before the arrival of cargoes so that customs can conduct documentary examination in advance. If it does not impede the pursuance of the legitimate policy objective under this regime, customs will notify traders before the arrival of cargo whether or not further documentary examinations and/or physical inspections are required and, if not, customs will then issue an import permit immediately after the formal import declaration is presented upon arrival of the cargoes.

JAPAN'S EXPERIENCE IN THE AREA OF CUSTOMS

Responding to the needs of effectively coping with the increasing volume of trade with limited human and financial resources, and to the request from the private sector to further expedite the movement of goods, Japan, in the area of customs procedures for example, introduced pre-arrival examination in 1991 and had gradually improved the regime through trial run. This regime has become one of the major trade facilitation measures in Japan while maintaining adequate customs control and has been widely used by traders. In 2010, the usage rates of pre-arrival examination in Japan were about 36% and about 52% for sea

cargoes and for air cargoes, respectively. In addition, the regime of pre-arrival examination is being used in other trade procedures such as food sanitation.

A brief explanation of the pre-arrival examination in Japan Customs is as follows.

A. Type of Cargoes Covered

- The pre-arrival examination can be applied to all types of imported cargo. The cargoes which benefit most from the use of the pre-arrival examination are those in need of quick processing.

Documents To Be Submitted

In order to use the pre-arrival examination, importers need to submit a pre-arrival declaration to customs, using the same form as a general import declaration form.

Documents to be attached to a pre-arrival declaration are the same as the documents attached to a general import declaration, unless the Director-General of customs decides some of them are unnecessary at the time of the pre-arrival declaration. The items to be entered in a pre-arrival declaration form are the same as the items to be filled in the import declaration form, unless the Director-General of customs decides some of them are unnecessary at the time of the pre-arrival declaration.¹

Timing of Submission

Importers can submit a pre-arrival declaration at any time after the Bill of Lading (Airway Bill in the case of air cargo) related to the declared cargo is issued, and after the foreign exchange rate for the scheduled date of import declaration is announced.²

Import Declaration

When the cargo arrives and all requirements are met for the import declaration under the Customs Law, such as the completion of procedures required under other laws and regulations, importers inform customs of their intention for a formal import declaration, together with all the necessary items or documents with a deferred submission at the time of the pre-arrival declaration. Then customs treat the pre-arrival declaration as a formal import declaration, after confirmation, and provide immediately an import permit as long as physical examination is not required.

¹ The dutiable price and tax amount are computed with the foreign exchange rate to be applied on the import declaration schedule date.

² Current exchange rates against the U. S. dollar, Euro and other major foreign currencies are normally announced around Wednesday of the previous week. As soon as the documents to be submitted and items to be declared are ready, the pre-arrival declaration can be made as early as 10 days before the arrival of the cargo.

Implementation cost of Pre-arrival examination

The significance of introducing the pre-arrival examination regime is merely to change the timing of the import declaration submission. In Japan's experience, no legal nor organizational change were required. Moreover, the implementation of the pre-arrival examination regime does not necessarily require IT infrastructure although the use of IT can improve the efficiency of the operation of the pre-arrival examination. In the case of Japan Customs, pre-arrival examination is operated on both a manual and IT basis.

Therefore, we believe that this measure can be implemented by using the existing facilities and resources of each Member with minimum costs for legislation and training of officials, and we recognize that the benefit of introducing this measure far outweighs the cost of introduction. Furthermore, Japan has been providing technical assistance in the area of customs procedures, including pre-arrival examination, to developing-country officials on our own initiative.

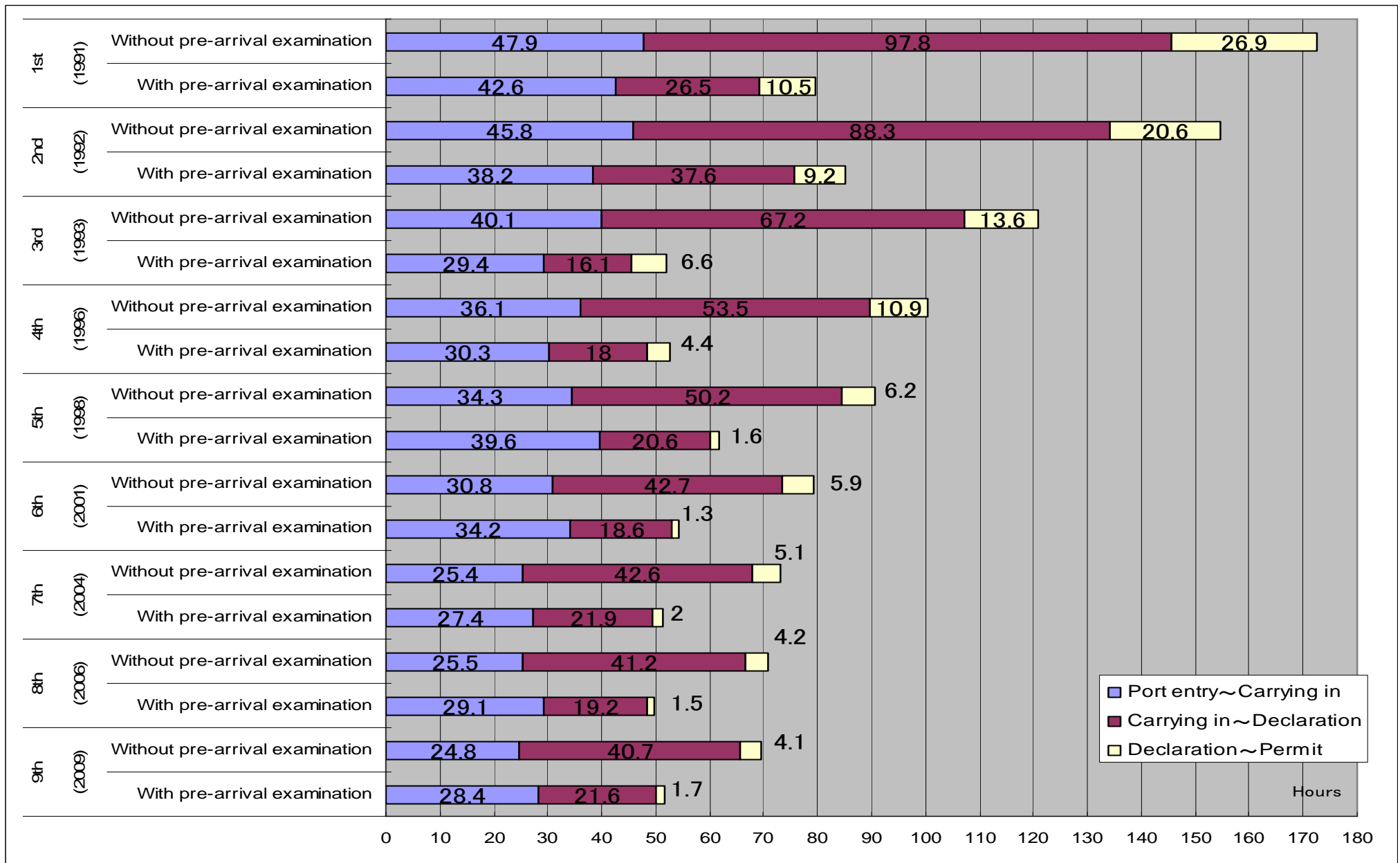
THE Merit of Pre-arrival examination

The availability of pre-arrival examination is of key importance to all traders since it does not only provide predictability as to how long the customs clearance would be, but also greatly contributes to expediting the movement of goods. According to the 9th Time Release Survey conducted by the Ministry of Finance in Japan in 2009, the average time required from carrying in of cargo to bonded area to Customs import permission with the use of this regime was 23.3 hours in case of sea cargo (48.0% less than the time without the use of this regime), and 0.9 hours in case of air cargo (95.4% less than the time without the use of this regime) (See Annex)³.

³ Time Release Surveys are implemented based on sampling conducted over 1 week with cooperation from trade-related agencies. The survey targets the time required from arrival of cargoes to the release of goods including carrying-in to bonded areas, import declaration to customs and import permission.

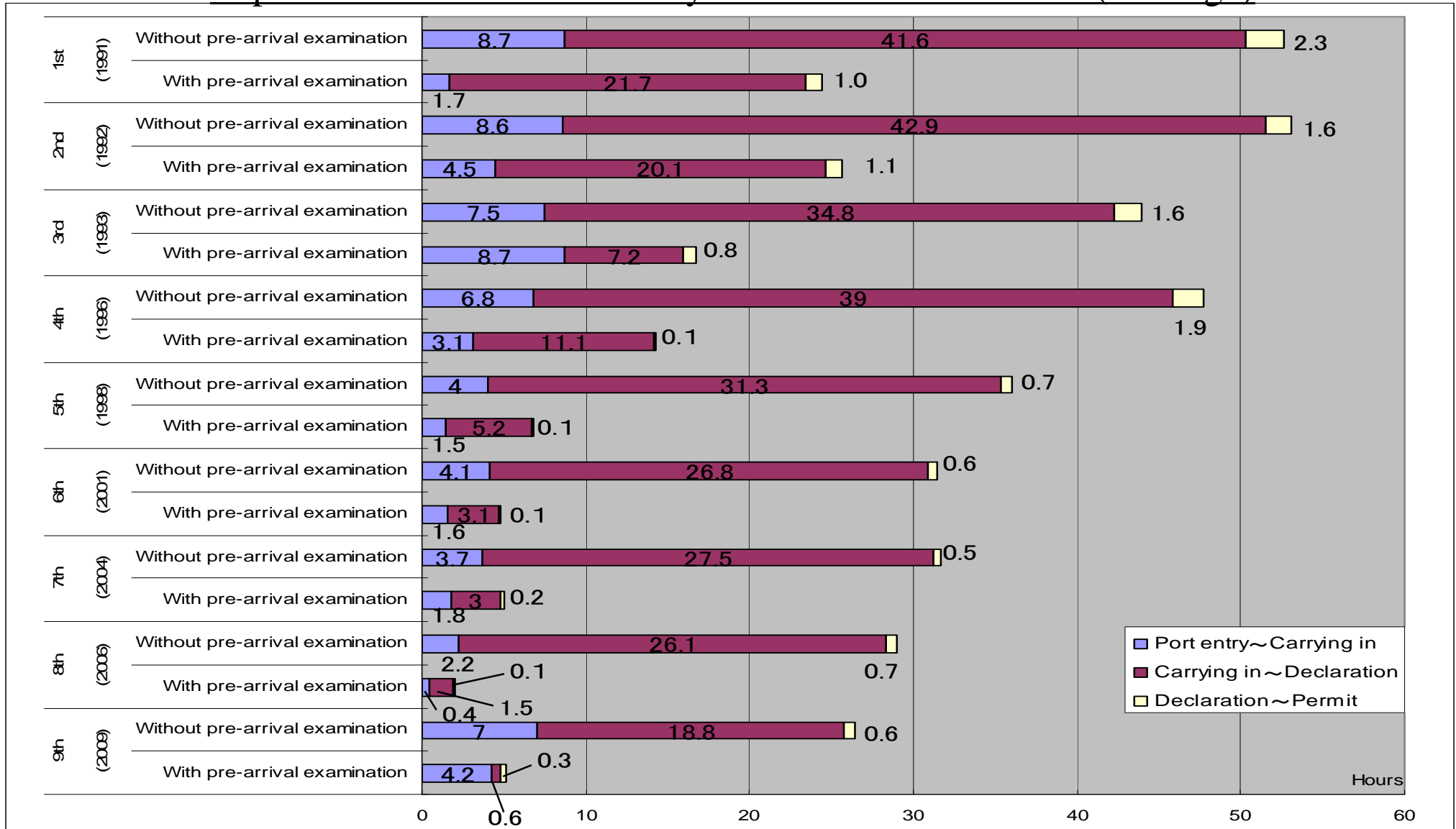
ANNEX1

Import Lead Time Reduction by Pre-Arrival Examination(sea cargo)



ANNEX2

Import Lead Time Reduction by Pre-Arrival Examination(air cargo)



**Trade Facilitation: Implementation of the
"Advanced Customs Clearance System"**

PERU



**Prepared by: José Espinoza
Head of Customs Clearance Procedures Division**

September 2011

GENERAL OVERVIEW

Although the Advance Customs Clearance System (SADA) has been in use since the end of the 90s, mainly in the form of pre-arrival clearance with *transfer to the importer's premises*, it became necessary to adapt the existing customs procedures through the adoption of mechanisms able to cope with the expansion of trade, the negotiation of trade agreements and the requirements of the country's foreign trade operators.

The start of this initiative goes back to the enactment of the Foreign Trade Facilitation Law (2007) and its Regulations (2008), which established the legal framework for the customs processing of goods and the implementation of the measures needed to fulfil Peru's commitments under the Customs Procedures and Trade Facilitation chapters of its Trade Agreements. A further contribution to this initiative was made by the enactment of the new General Customs Law (2008) and its Regulations (2009), which govern the legal relationship between the Customs Administration (SUNAT) and natural and legal persons involved in the entry and exit of goods into and from the customs territory and their stay and movement within that territory.

Accordingly, SUNAT has been carrying out a process of adaptation of the regulations relating to customs clearance, in coordination with units specially set up for the purpose, including the New Customs Clearance Procedure (NPDA) team responsible for the regulatory and procedural aspects and the New Integrated Customs Management System (NSIGAD) team responsible for the implementation and redesign of IT processes and systems.

The intention was gradually to expand the use of *Advance* clearance by seeking to make so-called *Normal* clearance the exception. Figure 1 shows the trend in the acceptance of advance clearances relative to total clearances at the country's main customs office for the period from 2000 to 2007.

Figure 1: Trend in advance clearances at the Maritime Customs Office during the period 2000-2007

(in units and thousands)

PRIOR	2000	2001	2002	2003	2004	2005	2006	2007
DUAs (Units)	4,941	6,903	10,591	9,674	8,701	11,055	10,403	14,413
CFI (US\$ 1000)	374,107.8	454,579.3	602,138.7	567,599.2	600,605.5	774,349.0	876,408.8	1,082,737.8
	375,610.8	541,607.0	666,320.0	653,812.9	533,376.0	670,567.3	732,344.9	814,016.6
TOTAL								
DUAs (Units)	136,161	140,734	150,247	153,989	166,719		245,276	306,090
CFI (US\$ 1000)	5,200,067.4	5,089,260.0	5,289,096.6	6,006,409.8	7,019,840.2	9,057,542.2	10,862,461.9	14,809,961.7
GROSS WEIGHT mt	8,649,974.2	9,307,194.6	9,923,109.2	10,573,222.4	10,513,730.8	11,771,077.8	12,536,218.1	14,632,038.9

Source: SIGAD
 Prepared by: Statistical Office-INETvP
 Note: DUA = Single Customs Declaration

This adaptation process, which had the backing of the Republic's customs services, foreign trade operators, and the user community in general, was supplemented by thorough training for both customs officers and outside users, which turned it into an effective means of facilitating customs clearance procedures.

Within this context, the Customs Administration decided to implement the advance clearance system as part of a general programme of reform with a view to reducing release times and the costs of the trade supply chain. This process was monitored by the World Bank through its annual *Doing Business* reports, which make it possible to assess the investment climate in Peru, and especially the chapter on Trading Across Borders, which (see the World Bank Report for the latest period, Figure 2) records a +27-place change in rank thanks to the streamlining of customs clearance accompanied by reductions in costs, times and the documentation required.

The application of these measures has resulted in an improvement in the customs clearance indicators and Peru's *Doing Business* ranking, which has benefited Peruvian traders by creating:

- Logistical advantages: savings in time thanks to release in port; and
- financial advantages: the use of customs declarations accompanied by a prior guarantee (security), enabling importers not only to obtain release of the goods within 48 hours but also to defer payment of taxes and additional charges until the twentieth of the month following the date of unloading of the goods declared for advance clearance. Thus, importers will benefit from greater resources and the opportunity to reduce their costs by saving time.

Likewise, there will be benefits for the government, namely:

- Compliance with the trade facilitation agreements signed with other countries and economies;
- increased regional competitiveness in the trade supply chain;
- rationalization of resources thanks to the simplification of procedures;
- an improvement in the image of the customs administration.

**Figure 2: Position of Peru in the Doing Business Rankings
Comparison 2010-2011**



Ease of Doing Business in
Peru

This page shows summary *Doing Business 2011* data for Peru. The first table lists the overall "Ease of Doing Business" rank (out of 183 economies) and the rankings by each topic. The rest of the tables summarize the key indicators for each topic and benchmark against regional and high-income economy (OECD) averages.

Economy Overview

REGION	Latin America & Caribbean	
INCOME CATEGORY	Upper middle income	
POPULATION	29,164,883	
GNI PER CAPITA (US\$)	4,160.00	
DOING BUSINESS 2011 RANK	DOING BUSINESS 2010 RANK	CHANGE IN RANK
36	46	↑10

Topic Rankings	DB 2011 Rank	DB 2010 Rank	Change in Rank
Starting a Business	54	103	↑49
Dealing with Construction Permits	97	103	↓6
Registering Property	24	28	↓4
Getting Credit	15	14	↓1
Protecting Investors	20	20	No change
Paying Taxes	86	85	↓1
Trading Across Borders	53	80	↑27
Enforcing Contracts	110	108	↓2
Closing a Business	96	99	↓3

Source: <http://www.doingbusiness.org/>

FRAMEWORK

Background

As already mentioned, it was necessary to make significant changes in the process and in customs clearance procedures in general in connection with the approval of the New General Customs Law and its Regulations. To this end, in 2007, specialized teams were set up to deal with the regulatory (NPDA) and system redesign (NSIGAD) aspects and to carry out the necessary implementation measures, already examined by then, for the purpose of facilitating trade and meeting the requirements resulting from the conclusion of trade agreements.

Topics incorporated

The main topics incorporated were as follows:

- New disposal time limits;
- release authorized from the port and within 48 hours (subject to compliance requirements, e.g. the prior transmission of the cargo manifest, the use of a prior guarantee);
- physical examination at the point of arrival;
- automatic physical examination;
- completion of clearance (three months);
- changes in liability for the debt;
- automatic electronic correction of the goods declaration before a channel is assigned;
- introduction of the *Certified Customs User* (UAC), as an initiative similar to the so-called Authorized Economic Operator (OEA);
- advance rulings (Valuation and Classification);
- use of scanners for non-intrusive inspection;
- application of Border Measures;
- Single Window for Foreign Trade (VUCE).

Stakeholder participation

Foreign trade operators played an important part in this adaptation process through the Consultative Committee on Customs Matters and various meetings with the team of customs officials appointed for the purpose.

Pre-publication of procedures

Peru provides for the pre-publication of customs regulations, subject to the appropriate reservations, and, in addition to official websites for the online publication of all the information

necessary to ensure transparency, predictability and access, has established Information Services for the benefit of traders.

As far as the Customs Administration is concerned, it complies with the provisions of Article 9 of the General Customs Law, inasmuch as any document issued, whatever its description, that establishes a rule binding on foreign trade operators must comply with the publication requirement. Thus, as far as possible, any generally applicable regulations concerning customs matters proposed for adoption will be published in advance and interested parties will be given the opportunity to comment before they are adopted.

With respect to draft procedures and the associated regulations, together with amendments, circulars, reports, and customs rules and regulations in general, the Customs Administration portal complies with the pre-publication requirement, by designating a contact official and specifying a deadline for the receipt of comments from interested parties.

In addition, a virtual library, publications, courses, e-learning and a tax culture programme are available via the SUNAT web campus, for which the Institute of Tax and Customs Administration (IATA) is responsible.

Port infrastructure

Up until the first quarter of 2010, the National Port Enterprise (ENAPU) was the exclusive port manager with responsibility for port activities and services in the publicly owned ports. In addition to managing the Ports of Callao - the main entry point for cargo - and Paita, ENAPU is responsible for managing direct berthing ports (Salaverry, Chimbote, General San Martín, Ilo and the Muelle Peruen Arica in Chile), lighterage ports (Chicama, Huacho and Supe) and river ports (Iquitos, Yurimaguas and Maldonado).

However, to enable the new General Customs Law, its Regulations and the new customs procedures to be implemented in accordance with the new operating system, especially as regards advance clearance, substantial changes in the infrastructure were required, and for this reason management concessions were granted to *Terminales Portuarios Euroandinos* for the port of Paita and *DP World* (South Pier) and *APM Terminals* (North Pier) for the port of Callao, respectively.

Need for changes in administrative policy and organization

Furthermore, certain changes were made in administrative policy and organization. For example:

- Specially designed units were set up to implement the initiative: a New Customs Clearance Procedure (NPDA) Team, a New Integrated Customs Management System (NSIGAD) Team and a Customs User Service Office (OAUSA) (at Central Headquarters); and clearance completion teams (in operational customs offices);
- the reorganization of the divisional structure of the National Customs Technique Intendency, which now comprises the following divisions: *Customs Clearance Procedures; Operators and Exemptions; Integrated Tariff Management; Valuation and Audit; and International Treaty Monitoring;*
- SUNAT's strategy was redefined in accordance with the new objectives, incorporated in (annual) institutional work plans in coordination with the Ministry of Economy and Finance.

INFORMATION CONCERNING IMPLEMENTATION

As already noted, advance clearance was first introduced at the end of the 90s and was changed and adapted over the course of time to reflect the dynamism and growth of the economy and trade, which had resulted in the initial assumptions underlying the implementation of the associated procedures becoming outdated.

However, in 2004, the year which marked the beginning of the negotiations with other countries leading to the conclusion of trade agreements, the advance clearance regime began to undergo a redesign, based on a fresh visualization of the procedures capable of sustaining the new scenario to come.

As it developed, advance clearance experienced some five years of continuous changes and improvements in the laws and regulations and in information technology, aimed at providing a better service and greater differentiation between importers, and it was therefore considered desirable to promote it properly with the establishment of a special office able to assist importers by explaining the benefits of the new initiative, especially the rapid availability of the goods.

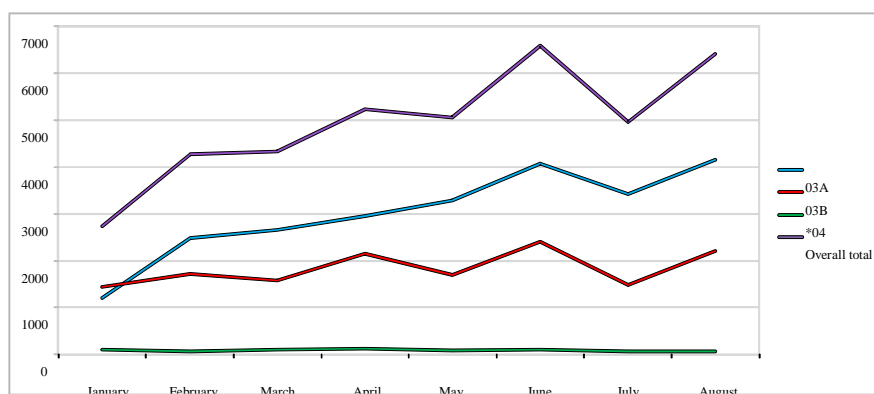
As a general rule, under the advance import clearance procedure, the declaration is registered and the cargo manifest is electronically transmitted before the means of transport arrives. Once the corresponding formalities have been completed, release may be granted at the point of arrival within 48 hours of unloading.

Depending on their status, the needs of their business and the resources available, importers

may opt for the following procedures:

- Advance Clearance with unloading and transfer of the goods for release in the port terminal (03A);
- Advance Clearance with unloading and transfer of the goods for release in temporary storage (03B);
and
- Advance Clearance with unloading and transfer to the importer's premises, authorized as a special primary zone (04).

**Figure 3: Trends in Advance Clearance by Declaration and Type of Unloading
Period January-August 2011**



Source: SIGAD

Prepared by INTA

It should be noted that up until 2006 advance clearance with *transfer to the importer's premises* was the only mode to be implemented. This mode is now the exception.

Clearance within 48 hours

In these cases release within 48 hours is guaranteed if security (general or specific) is lodged prior to the registration of the declaration, although it should be added that the lodgement of security is not obligatory.

The use of security makes it possible to obtain release of the goods and postpone the verification of aspects relating to the tariff classification and value of the goods and the determination of the customs duty and additional charges payable, i.e. the activities relating to the *Completion of Clearance*, to a later time, thus enabling the procedure to be expedited.

The importer can now know the control channel, green or orange, and obtain release on the arrival of the goods; thus, in addition to obtaining release in the port, he can make the logistical preparations necessary to transport the cargo to his premises.

Prior guarantee

The prior guarantee (security) described in Article 160 of the General Customs Law has the following characteristics:

- Allows for deferred payment (financing) and the use of electronic guarantees;
- allows for immediate release even when taxes and additional charges are payable;
- a single multiple-use guarantee can be employed;
- is lodged in advance;
- current account management of the prior guarantee;
- immediate delivery of the benefit with the prior guarantee.

Another of the benefits of advance clearance with a prior guarantee is the time allowed for payment of the customs debt and additional charges, which can be paid at any time between the date of registration of the declaration and the twentieth calendar day of the month following the date of registration. By comparison, the time allowed for payment of the customs debt and additional charges in the case of advance clearance without a guarantee extends only from the date of registration of the declaration to the end of unloading.

Figure 4 below shows the level of use of the prior guarantee system since the implementation of the measure.

Figure 4: System of Guarantees Lodged Prior to the Registration of the Declaration
Article 160 of the General Customs Law

2010 (*)			2011 (**)		
Number of Users	Amount Guaranteed USD	Number DUAs Guaranteed	Number of Users	Amount Guaranteed USD	Number DUAs Guaranteed
49	21,671,995	4,400	124	93,998,432	30,700

(*) Between May and December

(**) Between January and August 2011

2010

Source: SIGAT

Prepared by IFGRA

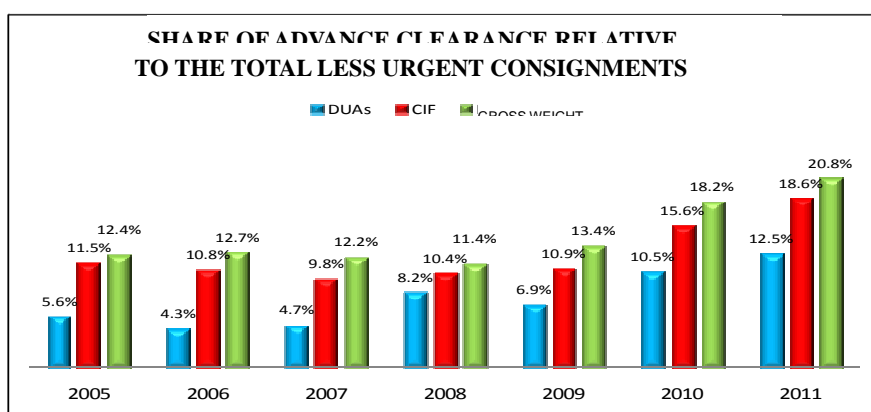
Implementation of advance clearance

Accordingly, with a view to finalizing the implementation of the General Customs Law, SUNAT proceeded to implement advance import clearance in the Callao Maritime and Airport Customs Offices and after completing the stabilization phase in March 2011 went on to initiate the IT modelling process.

Experience with Advance Clearance in the Callao Maritime Customs Office

The following figures illustrate the trends in the registration of declarations under the advance clearance for home use procedure at the Callao Maritime Customs Office during the period from January 2005 to August 2011.

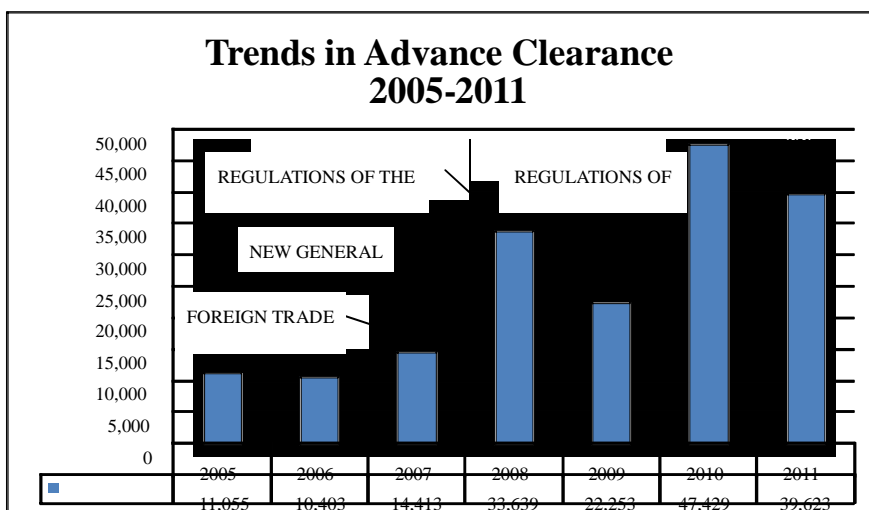
Figure 5: Share of Advance Clearance



Source: SIGAD

Prepared by the Statistics Bureau (INETY)

Figure 6: Trends in the Use of Advance Clearance



Source: SIGAD

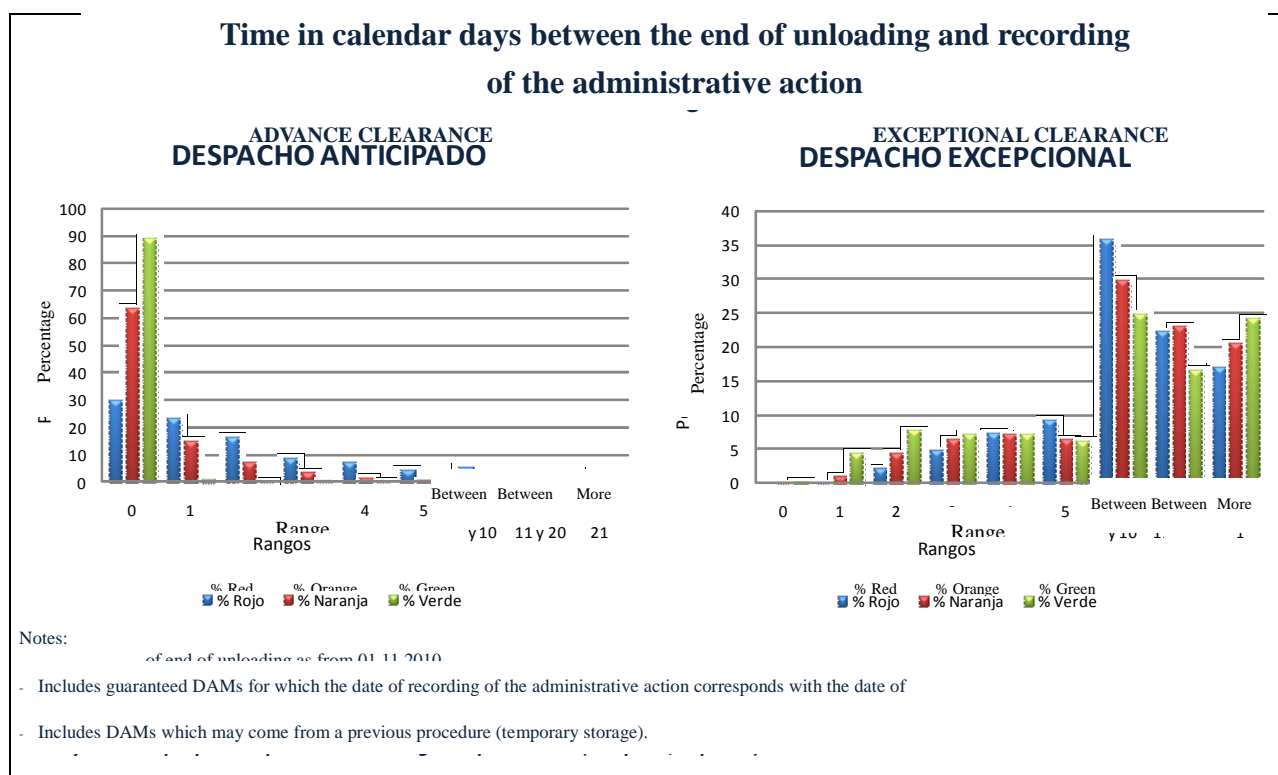
Prepared by the National Customs Technique Intendency

Figure 5 reveals a trend towards the positive consolidation of the share of advanced clearance in percentage terms. Although we are only in the middle of 2011, the percentage exceeds the total for 2010.

At the same time, Figure 6 shows the trend and growth in recent years in the use of the advance customs clearance system for imports for home use and the rise in terms of the share of advance clearance, which, with the exception of the year 2009, confirms the positive trend, even though we are only in the middle of the present year.

For its part, Figure 7 compares times as between *Advance Clearance* and *Exceptional Clearance* for the red, orange and green channels and their percentage concentration by day ranges. From this there follows the greater concentration of *Advance Clearance* in a smaller time range for the recording of the administrative action and/or payment of the taxes associated with the granting of release, as the case may be.

**Figure 7 - Comparison:
Advance Clearance vs Exceptional Clearance (Red)
1.11.2010 to 30.07.2011**



Source: SIGAD

Prepared by the Statistics Bureau (INETY P)

Note: DAM = goods declaration

Assisted Advance Clearance Programme

Within this context, last February, SUNAT established the Customs User Service Office (OAUSA) with the slogan "SUNAT close to you". This Office is responsible, among other things, for the Assisted Advance Clearance Programme, which seeks to make cargo freely available in the port by providing a personalized service for the importer from before the registration of the goods declaration and throughout the process up to the completion of customs clearance.

The aim is to forge a link with one of the principal trade operators, the importer, and, in general, with the players involved in importation, both foreign and domestic. Moreover, a tour of the advance clearance procedure is offered directly to the company's decision-makers, after which the designated contact persons for accessing the assisted clearance programme are identified and coordinated. In fact, this system has already begun, with informational talks and assistance for 43 companies.

The Assisted Clearance service works by simplifying the procedures for coordination with the various participants and facilitating communications between the importer and the administration by eliminating glitches in the system. It is collaborating in the dissemination of a simplified clearance model that directly benefits the importer, both logistically and financially.

Logistically, because it provides companies with information about the dealings, successful or otherwise, of their representatives with customs offices with respect to clearances in order to improve the procedures concerned, including within the Administration.

Financially, because through the guarantee mechanism it provides companies with liquidity, by enabling them to guarantee the duties and pecuniary obligations associated with clearance, while providing protection, among other things, for value determinations and against the possibility of an incorrect tariff classification, these assessments being made in the post-release stage during the completion of the process.

Non-Intrusive Inspection System

This is the system applicable to goods that enter in containers through the ports of Callao and involves scanning the containers in order to analyse images of the cargo, without it being necessary to open up the container.

With this system, which has been operating since December 2010, it is hoped to facilitate foreign trade by reducing processing times, while creating a means of deterring traders from committing infringements or criminal offences.

The system is regulated under the procedure "Non-Intrusive Inspection, Physical Inspection and Physical Examination of Goods in the Customs Complex of the Callao Maritime Customs Office" INTA-PE.00.13 (version 1) approved by RSNA No. 082-2011/SUNAT/A and published on 17 March 2011.

It is important to note that as part of Project NPDA-ASIGAD/NSIGAD R.S. No. 184-2010-SUNAT this initiative has been listed as Component 4: SINI, with the objective of monitoring the implementation of the pilot of the Non-Intrusive Inspection System (SINI) in the Customs Complex of the IAMC, culminating in its installation (February 2011) and stabilization (July 2011) phases.

Single Window for Foreign Trade

The Single Window for Foreign Trade (VUCE) is an integrated system that enables those involved in foreign trade and international transport operations to manage, via the Internet, the formalities required by the competent authorities for the entry, exit or transit of goods.

VUCE forms part of the strategy for developing, facilitating and simplifying foreign trade. By means of this tool the processes and services of the State institutions are being integrated, simplified, rationalized and made predictable.

The initiative includes the **Restricted Goods Component**, which enables users to complete, via the Internet, the formalities and payments necessary to obtain the permits, certificates, licences and other authorizations required by the competent authorities for the entry, transit and exit of restricted goods, such as, for example: food, medicines, controlled chemical inputs, animals, plants, telecommunications equipment, toys, etc. This component entered into force on 15 July 2010 and now covers 82 formalities, while also allowing users to make payments via the electronic payments platform (Figure 11).

Figure 11 - Formalities Covered by VUCE

Entity	RM 137-2010	RM 233-2010	RM 261-2010	RM 037-2011	Total
DIGESA	12	6	1	16.07.2011	19
MTC	7				7
PRODUCE	1				1
SENASA		1			1
ITP		10			10
DIGEMID		3	20	21	44
Total	20	20	21	21	82

Source: MINCETUR

The VUCE initiative is led by the Ministry of Trade and Tourism (MINCETUR) and has SUNAT as its Technical Coordinator, and in the first phase of its implementation has produced good results (Figure 12).

Figure 12 – Impact of the First Phase of Implementation of the VUCE Initiative



Source: MINCETUR

Without VUCE		With VUCE	
Payments	1 min.	15 min. face-to-face 1 min. per electronic payment	90 min.
Follow-up	1 min.	1 min.	60 min.
Notification process	1 min.	Per document	3 days
Preparation and presentation	20 min	20 min	2 days

Training Programmes

For the period 2010-2011, the objectives of the Training Plan relating to this initiative are as follows:

- To promote the increased use of the advance clearance procedure by foreign trade operators;
- to familiarize customs personnel with the latest changes in the customs and IT rules and regulations to ensure that they are implemented and properly used;
- to coach the personnel in new ways of working in connection with the introduction of the New Customs Complex of the Callao Maritime Customs Office and the Non-Intrusive Inspection System to ensure that they are implemented and properly used;
- to update and expand staff knowledge of specialized topics as required for the NPDA-NSIGAD Stabilization Project;

- to provide guidance for foreign trade users in relation to the latest changes in the regulations and information technology and secure their involvement in these changes before they are introduced;
- to disseminate through the media news of the progress being made and the results of the project.

The training programme for 2010 and 2011 took as its subject-matter, among other things, aspects relating to the cargo manifest, advance clearance of imports for home use, the Single Window for Foreign Trade (VUCE), and the Non-Intrusive Inspection System (SINI).

Thus, in 2010, a total of 64 events (47 internal, 16 external and 1 joint) were organized in the form of talks, workshops and courses, face-to-face and, in some cases, via video conference links.

This year, ten such events (seven internal and three external) have been held under the same conditions.

Difficulties and lessons learned

The processes of adaptation, both of the legislation and in system redesign, were the main difficulties encountered in applying this initiative due to differences in the functioning of the country's various operational customs offices; redesign problems; and constant changes in teams and leaders.

Along the way, it was learned that a project on this scale must have the support of all the groups involved and must maintain a policy of prioritization with respect to the allocation of the necessary resources that transcends any changes at the policy-making and project management levels.


**PRE-ARRIVAL PROCESSING
IMPLEMENTATION BY NIGERIA CUSTOMS SERVICE**


NIGERIAN CUSTOMS
MODERNIZATION PROJECT


NIGERIA CUSTOMS SERVICE
WTO TF SYMPOSIUM
**PRE-ARRIVAL PROCESSING
IMPLEMENTATION BY NIGERIA CUSTOMS SERVICE
[NCS]**

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JULY, 2012

**PRE-ARRIVAL PROCESSING
IMPLEMENTATION BY NIGERIA CUSTOMS SERVICE**


NIGERIAN CUSTOMS
MODERNIZATION PROJECT

1. Background

The WTO Draft Consolidated Negotiating Text TN/TF/W/165/Rev.12 (8 May 2012) provides for Pre-arrival Processing under Article 7.1. Particularly relevant to the operations of the Nigeria Customs Service [NCS] is Article 7.1.2, which requires that "Members shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents." NCS allows advance submission of import clearance documents by a trader electronically for advance processing and release of the goods on arrival at the Nigerian border.

2. Legal Framework

- NCS regulation [Act. October 2010] provides for submission of electronic manifest to the NCS server prior to arrival of the carrying vessel to facilitate speedy release of goods.

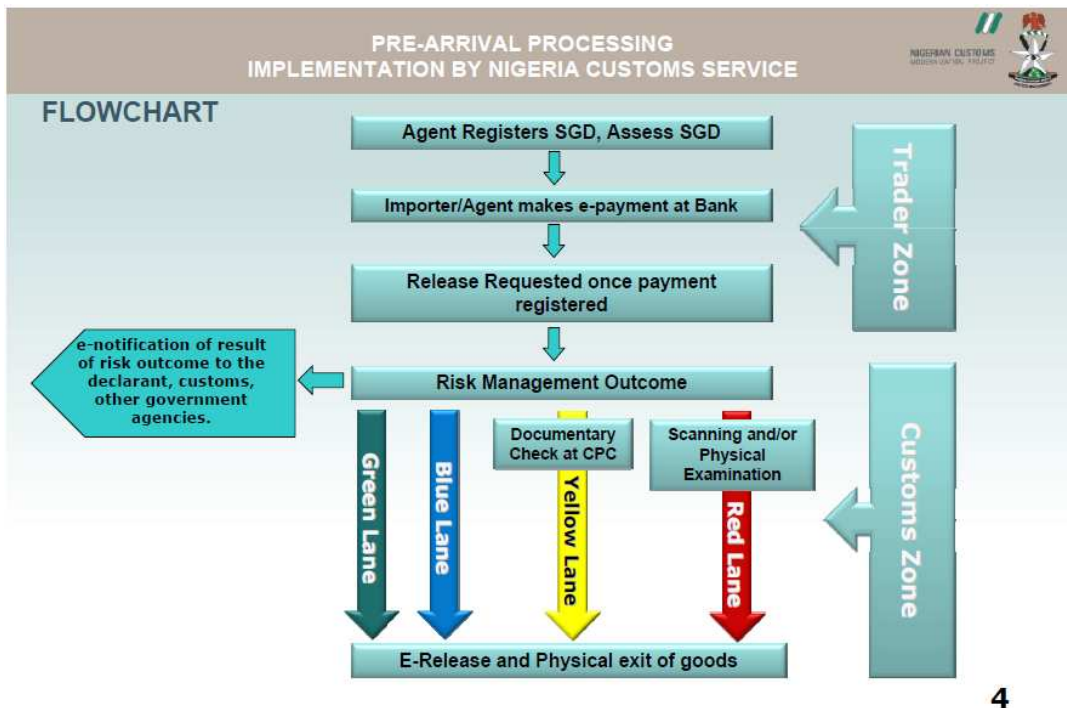
3. Procedure

The supporting software for automated pre-arrival processing by NCS is Nigeria Integrated Customs Information System [NICIS], which is based on a tripod: e-manifest, e-declaration and e-payment to enhance private sector participation in the e-commerce process, as follows:

2

- **e-manifest:** Shipping companies are required to send their manifests to the NCS server electronically without any manual interference.
- **e-declaration:** Traders are required to make self declaration of their imports through automated facility called "Direct Trader Input [DTI] interfacing with NCS server. This platform works 24/7.
- **e-payment:** This requires electronic payment of customs duty through the banks including electronic remittance to the Central Bank of Nigeria and electronic reconciliation of payments to the Federation Accounts. Confirmation of e-payment allows the trader to make electronic request for release of goods from customs control.

3



- PRE-ARRIVAL PROCESSING
IMPLEMENTATION BY NIGERIA CUSTOMS SERVICE**
- NIGERIAN CUSTOMS
MODERNIZATION PROJECT
- ## 4. IMPLEMENTATION ISSUES
- ### A. Challenges
- Initial limited facility with few DTI café to support procedure.
 - Initial resistance by trading community and clearing agents due to limited skill in automation and misconception that automation would step up official control of their transactions.
 - Initial low capacity by NCS officials and Bankers.
 - Limited resources to support capacity building for NCS officials and trading community, including clearing agents.
 - Limited legislation to support modern procedure.
 - Delay issuance of Risk Assessment Report [RAR] due to incomplete information by trader.
 - Insufficient electricity supply to support electronic processing.
- 5**

4. IMPLEMENTATION ISSUES

B. How the Challenges were Overcome

- Expanded facility up to over 400 café for both public and private DTI's.
- Organized training courses for the trading community and clearing agents on automation and e-procedures.
- Enhanced NCS and Bankers skill on computer application and procedure on e-remittance and reconciliation of e-payment into Federal Accounts.
- Reviewed legislation [Customs & Excise Management Act – CEMA] awaiting parliamentary approval.
- Improved documentation by traders to facilitate quick issuance of Risk Assessment Report.
- Provided generators as back-up to electricity failure.

6

5. Benefits

- Enables early commencement of clearance and release of cargo.
- Promotes risk assessment to isolate high risk goods from low risk goods and lowering dwell time within customs control.
- Advance information enhances effectiveness in service delivery, protects revenue and improves competitiveness.

6. Costs

- These are mostly limited to computerization, connectivity and capacity building which were part of the general modernization of the NCS.

7. Advise To Members Yet To Establish Pre-arrival Processing;

- Engage stakeholders at early stage of the project to ensure buy-in.
- Automation enhances pre-arrival process.
- Provide for training of officials and operators.
- Ensure process is supported by legislation. Donor support may be available. Donor technical support for NCS law review in 2009.

7

2012 07.10 Remarks at the Pre-Arrival Processing Session

Thank you, Madam Chair,

Firstly, we would like to express our appreciation to all speakers from Japan, Peru and Nigeria, for their excellent presentations on Pre-Arrival Processing.

Secondly, I would like to share some of my observation. My delegation shares the same view of Nigerian colleague – Taju, that electronic manifest is a key requirement for Pre-Arrival Processing measure. On the contrary, our colleague from Japan presented to us the timing for importers to file declaration for Pre-Arrival Processing which is any time after the Bill of Landing is issued, and when foreign exchange rate is announced.

While, under our negotiation on Article 7.1.1 Pre-Arrival Processing, we have long debate on whether we should include “manifest” as a requirement for implementing this measure, and the “manifest” is still in brackets.

My question to Japan is, whether electronic manifest is a requirement for implementing Pre-Arrival Processing measure in Japan?

Thank you, Madam Chair.

Trade facilitation implementation for authorized operators

(Authorized Economic Operator)

Dominican Republic



Prepared by: *Jovanny Feliz, Logistics Chain Security*

Specialist, AEO-DR

Implementation of the Authorized Economic Operator (AEO) programme

I. General overview/Reasons for reform:

1. Why did your country decide to implement this measure?

The Dominican Republic adheres to the World Customs Organization (WCO) SAFE Framework.

The Dominican State wishes to enhance the security of trade in goods through the Authorized Economic Operator (AEO) programme.

A strategic alliance between the public and private sectors was considered necessary in order to focus the customs administration's limited resources on the goods and operators most at risk.

As part of the strategic customs plan, it was considered necessary to strengthen and secure the logistics chain in order to facilitate international trade.

2. What was the starting point (i.e. were you already implementing this measure but made improvements, or was it introduced as a new measure)?

We started from scratch. We were not implementing any such measure at the time and it was therefore entirely new.

3. Was it implemented as part of an overall reform program or on its own?

It was implemented as part of an overall reform and was one of the priority projects of the institutional management plan.

4. How long has it been in place (how long since it was reformed or implemented)?

The measure entered into force on 21 March 2012.

5. What benefits have been obtained as a result of the implementation of this measure? (Benefits for the government and/or traders, what problems did it solve?)

- (1) Public sector-private sector relations have improved.
- (2) Relations between customs administrations have improved.
- (3) Increased sharing of experiences and information among the government institutions that regulate foreign trade.
- (4) It has provided a framework to improve and coordinate border controls.
- (5) It has raised private-sector awareness of the importance of implementing measures to enhance the security of the international supply chain.
- (6) The private sector has appropriated the measure and become its main promoter and disseminator.

II. Framework:

6. Describe significant amendments to laws and/or regulations that were required (were stakeholders consulted?) or describe the legislative framework that needs to be in place.

- (1) A presidential decree was introduced.
- (2) The provision was included in the new general Customs law.
- (3) An inter-institutional agreement was signed with other international trade-regulating bodies.
- (4) Preparation of an internal AEO procedural manual.
- (5) Preparation of a procedural manual for users.
- (6) Operator requirements for each link of the chain.
- (7) Self-assessment questionnaire.
- (8) Document validation guide.
- (9) Checklist.
- (10) Validation report format.

7. Describe any changes to administrative policy or organization that were

required.

- (1) Establishment of an internal consulting team comprising the various areas covered by foreign trade regulations.
- (2) Establishment of an AEO department comprising a full-time team of experts.
- (3) Establishment of a part-time team of experts from other institutions that regulate foreign trade (Ministry of Public Health, Ministry of Agriculture, Ministry of the Environment, National Drug Control Directorate, Special Port Security Unit, Special Airport Security Unit, etc.).

III. Implementation information:

8. How long did it take to implement this measure? What aspects of the implementation process took the longest time?

- (1) It took around two years to implement the measure.
- (2) Raising the awareness of the private sector and of government institutions and preparing rules and requirements were the aspects which took the longest.

9. Lessons learned: what were the biggest problems/issues and how were they overcome?

- (1) The programme must be implemented with the consensus of the public sector and the branches of the private sector concerned, as well as with technical assistance from other customs administrations.
- (2) Public sector unification for the implementation of the measure. The solution we found was to appoint staff from each institution, provide them with training on the measures, and then sign an inter-institutional agreement on the implementation and operation of the Dominican Republic's AEO programme.

10. Describe any training or capacity-building programmes that were conducted

for government officials and/or the private sector.

- Workshop on the C-TPAT programme, conducted by Mr Carlos Ochoa, September 2010
- Workshop on Colombia's AEO programme, conducted by Ms Viviana López, December 2010
- Visit to the port of Haina oriental to observe the export verification process, 2 February 2011
- Visit to the Frederic Schad company (consolidators, warehousing), 14 April 2011
- Internal BASC auditing course, 21-22 February 2011
- Visit to the cargo area at Las Americas International Airport (AILA) to observe the express delivery verification process.
- Regional AEO workshop, San Diego, California, 28 March 2011
- Visit to Colombia's AEO department (Directorate of Taxes and National Customs, DIAN), 10-14 of May 2011
- Presentation on the cargo risk system implemented by the Directorate-General of Customs (DGA), Gregorio Lora and Arturo Pérez, 12 May 2011
- Seminar on risk analysis and management, José Abreu, 21 June 2011
- AEO seminar, Punta Cana, 30 May-3 June 2011
- Customs clearance and express dispatch process in the port of Haina oriental, 16 June
- Course on logistics chain security risk management, BASC, 8 July 2011
- Course on good security practices, August 2011
- Course on the verification and selection of business associates, September 2011
- Course on validation techniques and security criteria, September 2011
- Security inspection course, October 2011
- Course on good security practices, October 2011
- Training on the C-TPAT programme, conducted by C-TPAT experts, 28-29 February and 1 March 2012

TEAM PARTICIPATION IN VALIDATIONS (C-TPAT, BASC)

- Observation of the C-TPAT validation of the company Tabacalera Quisqueya as a business associate of Swedish Match, 28 April 2011
- Observation of the BASC audit of the HIT company, Haina oriental, 15 July 2011

- Observation of the C-TPAT validation of the Caribex company

11. What equipment, structures, software, etc. were required for implementation?

In August 2011, work began on the development of the computerized AEO management system. This system will form a new part of the Integrated Customs Management System (SIGA).

In accordance with the established schedule, the **first phase** of the programme was completed in March 2012. It covers the application process, including the submission of certain documents by the operator, and the establishment of a security profile, for exporters and port operators only.

The second phase will involve interaction regarding the application (registration, modification, correction) and the security profile; such interaction may occur between the expert and the operator.

In the third phase, the application process will be opened up to other sectors. The system may be used to interact with other foreign-trade regulating institutions and customs services with a view to selecting companies. The programme is scheduled for completion by the end of 2012.

12. Did you require technical assistance? If so, what kind?

- (1) Capacity-building technical assistance was required from countries with more advanced programmes (IDB, Spanish Customs, CBP-C-TPAT, Colombian Customs).

13. What factors were crucial to success/best practices? (What can you recommend to other countries that might undergo similar reform?)

- (1) Commitment from senior management (Government, Customs and other institutions that regulate international trade)
- (2) Appointment of a team devoted to the development and implementation of the

programme on a full-time basis.

- (3) WCO and IDB support.
- (4) Awareness-raising and empowerment of the private sector (participation in the preparation of requirements, legislation, documents and issues relating to the programme).
- (5) Awareness-raising and empowerment of the public sector.
- (6) Ongoing training for experts from Customs and other institutions that regulate international trade.
- (7) Constant interaction and training with customs administrations that already have an established programme.

14. Costs of implementation. Be as specific as possible. If possible, please provide a breakdown of the costs (may be attached as an annex) or identify the actions described above that were the most costly.

- (1) Staff costs: hiring of staff.
- (2) Staff training costs.
- (3) External consultancy costs.
- (4) Costs relating to the dissemination of the programme within the private sector.
- (5) The greatest investment in this type of initiative lies with the private sector; the sector should therefore receive the corresponding benefits that make such an initiative attractive.

15. If possible, please provide other useful information such as copies of laws, regulations, standard operating procedures/instructions, implementation plan with benchmarks, etc. (may be attached as an annex).

KENYA REVENUE AUTHORITY

CUSTOMS SERVICES DEPARTMENT

AUTHORIZED ECONOMIC OPERATOR

NEGOTIATION GROUP ON TRADE FACILITATION (NGTF)

GENEVA SWITZERLAND

9TH -13TH JULY 2012

BY JONAH CHERUIYOT



Introduction

- This presentation covers the following
 - Definition of Customs
 - The AEO Concept in line with Customs Business
 - Operationalisation of the AEO program
 - Existing Opportunities and benefits
 - Challenges



What is Customs ?

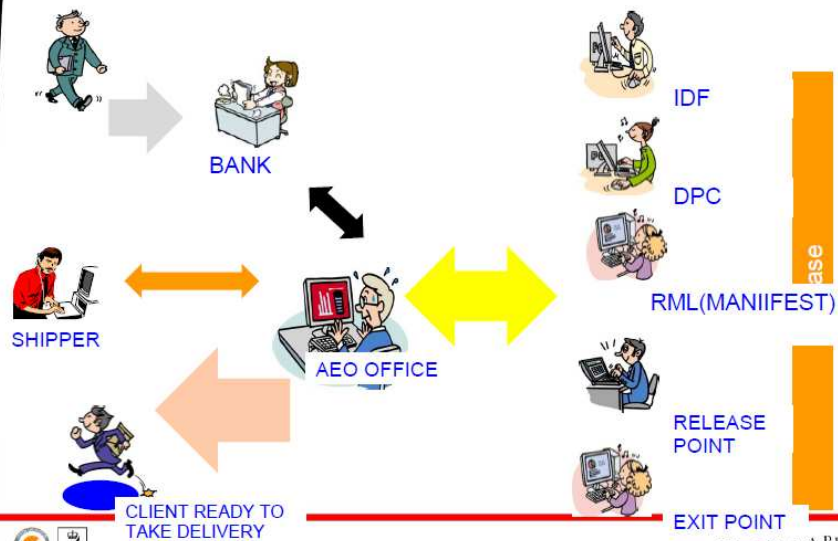
Customs is an authority or agency in a country responsible for collecting and safeguarding customs duties and for controlling administration of the international movement of goods .

Pillars of Customs;

- Trade facilitation
- Revenue collection
- Protection of society(Security)
- Collection of trade statistics



THE AEO



Existing Opportunities

- **Mutual recognition** : the increasing globalization of sourcing, production and sales means that most companies are dealing with customs and trade requirements in several markets- accountability expansion beyond cross border requirements, hence the need for faster clearance of cargo.
- **Business Predictability and planning**: Enrollment into the program is a guarantee that you will operate within the set rules. This is in line with general worldwide trend to tighten rules and other requirements and penalize non compliance. Failure to plan ahead may lead to border delays, hence production and delivery deadlines.



Existing Opportunities Cont.

- **Information Exchange**. Seamless information exchange between taxpayer and customs facilitates intelligence driven risk management hence few post arrival interventions .(The upgrading of seamless systems within East African Partner States ,i.e RADEx,Ascud ++ and SIMBA system will go along way in allowing the Region to see and communicate well with each other on the side of imports and exports likewise.
- **Exports**: Inclusion of exports into AEO, gives assurance and confidence to the receiving Administration hence similar benefits will be enjoyed in the importing country.



Existing Opportunities Cont..

- **Enhance competitiveness and safe investment destination:** In a global economy, the speed and certainty of crossing the border, and importing and exporting goods are vital for Kenya's Competitiveness, hence attracting foreign investments.



AEO Implementation in Kenya

- The AEO program was piloted in Kenya in the Year 2007/08 with twelve selected companies by pairing **Importers/exporters and licensed Customs Clearing Agents** who have over a period of time proven to be reliable taxpayers and partners of Customs Services Department.
- By 2nd December 2010 the program was fully operationlised as a Unit.
- Currently the total number of AEO are 64 (**40 Importers/Exporters and 24 Clearing Agents**) . We are in the process of expanding the program to increase the number to at least 100 Opertors in this Financial Year 2012/2013. include other players i.e. Transporters, Warehouse Keepers, Oil marketers, Shippers, Customs Freight Stations (CFSs) and Shed Operators.



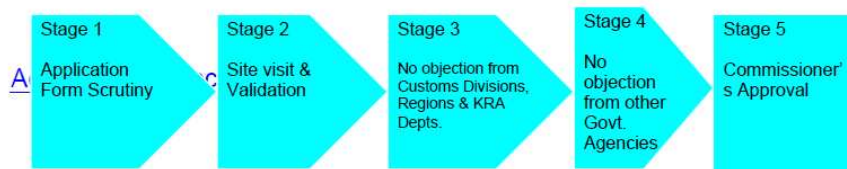
AEO Implementation in Kenya Cont.

- The AEO Office undertook to sensitize all Customs staff and stakeholders including other Government Agencies on the operation of the program
- The AEO companies are subjected to annual audits by Post Clearance Audit (PCA) Unit. The program so far has helped in raising the compliance levels in declarations and payment of correct duties and taxes.
- We therefore envisage an improvement in the Facilitation of legitimate trade, high compliance levels and increased revenue collection.



Selection Criteria

- The application form is vetted upon submission by a selection committee comprised of senior managers from the Customs Services Department based at the Headquarters. The managers are drawn from Valuation & Tariff unit, Document Processing Unit (DPC), BONDS section, ICT, Programs division, Post Clearance Audit (PCA), Project unit and AEO Office.



Benefits to Business

- Simplified procedures (speed, reduced costs etc.)
- Predictability (hence better ability to plan the logistics in advance)
- Enhanced level of voluntary compliance
- Recognized as a trustworthy and transparent partner within the supply chain in the region
- Market access within the EAC region
- Mutual recognition within the region
- Improved reputation and customer loyalty
- AEO as a criterion for partner selection
- Improved dialogue with Customs



Benefits to Customs

- Exchange of timely and accurate information
- Improve control and better allocation of resources
- Customs reform – willingness for change
- Mutual recognition, trust and capacity building within the EAC Customs administrations
- Reduced compliance costs
- Reduction of red-tape
- Improved transparency, governance and integrity (Customs-Customs & Customs-Trade)



Benefits to Government

- Trade Growth
- Increased revenue
- Attract foreign investments
- Recognized as a trustworthy trading region
- Improved safety and security within the supply chain
- Improved intergrity, relationships among the stakeholders and good governance)



Challenges

- Low level of understanding of the program by other Government Agencies and stakeholder
- Information sharing within the Departments and other Government Agencies





EU Programme for Authorised Economic Operators

Community acquis

- Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302 19.10.1992 p. 1), as amended by Regulation (EC) No 648/2005
- Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253 11.10.1993 p. 1), as amended by Commission Regulation (EC) No 1875/2006
- Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the Community Customs Code (Modernised Customs Code) (OJ L 145, 4.6.2008, p. 1-64)



EU programme for Authorised Economic Operators (AEO)

- In force since 01.01.2008
- AEO authorisations recognised in all 27 MS
- And not limited in time

Types of AEO

- AEO/ Customs Simplifications
- AEO/ Security and Safety
- AEO/ Full (Customs Simplifications + Security and Safety)



EU programme for AEO

Economic operator:

“a person who, in the course of his business, is involved in activities covered by customs legislation”, e.g.:

- Manufacturers
- Exporters
- Freight forwarders
- Warehouse keepers
- Customs agents
- Carriers
- Importers
- Port operators



EU programme for AEO

Legislation focuses on 4 major areas:

- Criteria that have to be complied with
- Authorisation procedure
- Benefits in the area of facilitation and simplifications for customs procedures
- Management of the already issued AEO authorisation



AEO conditions and criteria

- General conditions: the status can be granted only to:
 - ✓ persons,
 - ✓ established in the Community customs territory;
- Criteria:
 - ✓ an appropriate record of compliance with customs requirements;
 - ✓ a satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
 - ✓ proven financial solvency; and
 - ✓ where applicable, appropriate security and safety standards, in accordance with WCO SAFE.



AEO conditions and criteria

- Criteria are the same for all economic operators
- Implementation measures will however differ depending on the sector and the size of the AEO
 - ✓ A small company will implement same measures but in a different way than a company with 300 employees (e.g possibly no need for surveillance camera if staff can see what happens and who enters and leaves the building)



Management of the AEO authorisations

- Monitoring
- Reassessment
- Suspension
- Revocation



Monitoring and Re-assessment

- Customs authority shall monitor the compliance with the conditions and criteria to be met by the authorized economic operator
- “Monitoring” can be defined as a procedure “to carefully watch and check a situation in order to see how it changes over a period of time” it should be intended on continuous basis.
- The operator’s activities should be continuously and constantly observed in order to collect useful information to correct and/or improve the quality of its processes in order to promptly intervene in case of customs high risk.
- Monitoring can result in a Re-assessment.



Monitoring and Re-assessment

- Re-assessment is a re-evaluation of a part or all criteria that an economic operator has been deemed to have met.
- The need for re-assess criteria could be based on:
 - ✓ Major changes in the relevant legislation;
 - ✓ risk analysis and the findings found out during auditing activities (look final report);
 - ✓ information collected during monitoring process;



AEO Benefits

- **AEO/Customs Simplifications:**

- ✓ easier admittance to customs simplification (e.g., simplified customs declarations, clearance of goods at importer premises);
- ✓ fewer physical and document-based controls;
- ✓ priority treatment if selected for control;
- ✓ possibility to request a specific place for such control.

- **AEO/Security and Safety (and AEO Full):**

- ✓ possibility of prior notification;
- ✓ fewer physical and document-based controls;
- ✓ priority treatment if selected for control;
- ✓ possibility to request a specific place for such control.



AEO Benefits

Indirect benefits:

Examples:

- Recognised as a safe and secure business partner (MR)
- Improved relations with Customs
- Improved relations and acknowledgement by other government authorities
- Improved planning
- Improved inventory management
- Improved customer service



EU AEO Guidelines

- Tool to facilitate the correct application of the new legal provisions;
- Tool to guarantee a harmonized and systematic approach in MS;
- Focused on the criteria operators must meet in order to obtain AEO status;
- For each criterion a template has been prepared containing the relevant risks (indicators) related to that criterion, a short description of the risk (risk description) and the relevant questions to keep in mind in order to assess it (points for attention);
- Update of the AEO Guidelines



Other tools/documents used

- Self assessment questionnaire (SAQ):
 - ✓ currently not obligatory under the legislation (however highly recommended and used);
 - ✓ new, updated version in use since 1 January 2011;
 - ✓ facilitate both customs authorities and economic operators;
- AEO Compact Model
- EU Economic Operators System (EOS)
- AEO E-learning tool



EU and Mutual Recognition of trade programmes

- **EU current agreements**

- ✓ Japan
- ✓ Norway
- ✓ Switzerland
- ✓ Andorra
- ✓ US

- **EU ongoing negotiations**

- ✓ China



AEO statistics

2008 the first year of implementation:

- Applications 1850;
- Certificates 565;

**Total (as of 21-06-2012):
(EU level)**

- Applications 13 693;
- Certificates 11 223, including 5 727 (S+F) and AEOC – 5 496;



Gateway Sweden

AEO CONCEPT WITH A HORIZONTAL VIEW & APPLICATION

*Reflections and experiences
gained*

Christopher Kristensson
Senior Policy Advisor
Swedish Customs

Background Coordinated Border Management

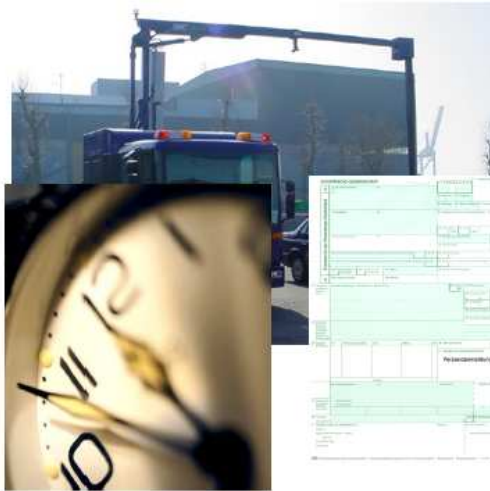


Background (continued)

- The major aim of the CBM was to facilitate the border crossing and simplify customs controls and customs clearance
- 28th October 1959 the first agreement was signed by the nations
- 1st of January 1960 the agreement entered into force



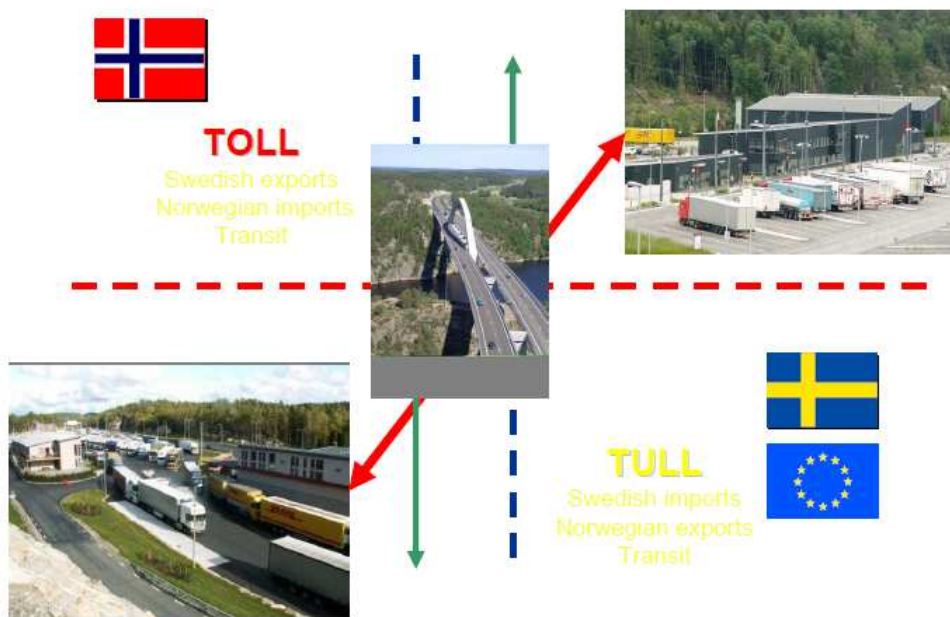
Cooperation – in figures...



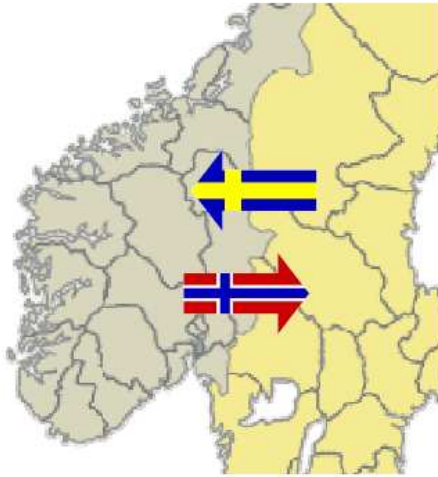
2.000 km
585.000 trucks
4.600 controls
517.000 declarations
71.000 work hours

How does it work?

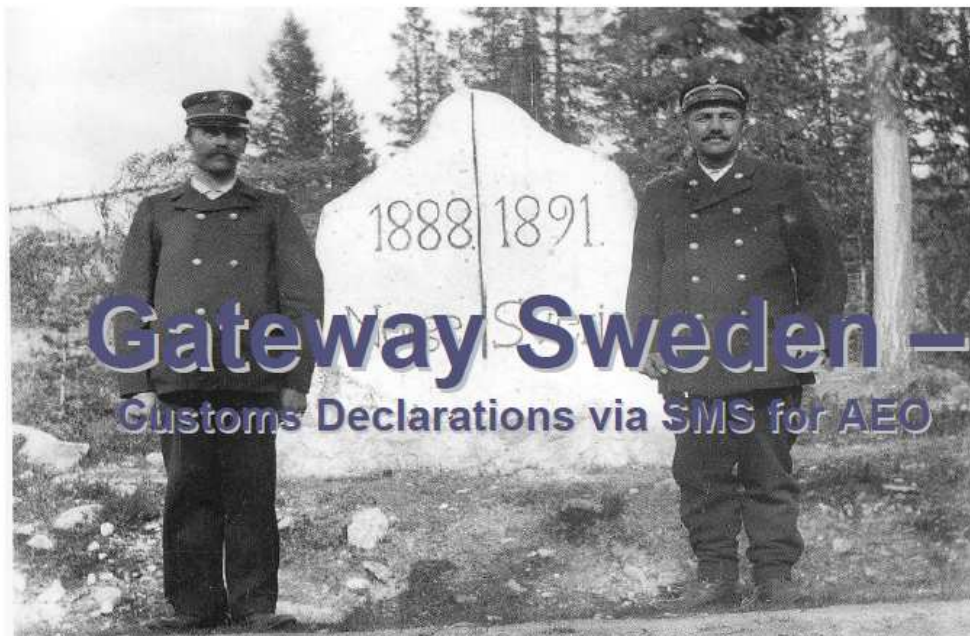




Customs Enforcement



- 15 km operation area on the other country's territory
- Legislation applies as were officers acting in their own country
- No need for prior approval or notification





From One Stop Shop to Non Stop Shop

- Automatic identification of vehicles
- Verification of border crossing



Thank you for the attention!!!

christopher.kristensson@tullverket.se

WTO
Symposium on Practical Experience of
Implementing Trade Facilitation Measures

**Post-Clearance Audit
Case Study**

July 10, 2012
Judith Han
Director, Department of Valuation, DGOC
Chinese Taipei

1

Outline

- Brief overview of PCA
- Application of IT systems
- Case study
- Costs and outcomes of implementing PCA
- Continuing improvements
- Conclusions

2

Brief overview of PCA

- Implemented from 2002
- Establish PCA framework
- Identify targets for auditing; e.g. incorrect classification, valuation, country of origin
- Recover evaded duties; impose fine and/or penalty
- Place traders acting abnormally on *watch list*
- Refer to competent agencies for further investigation

3

Application of IT systems

- Tariff operation system
- Valuation database
- Customs information system
- Import/export trade statistics management system
- PCA management and operation system
- Others

4

Case Study

- **Background**—target at high-risk imported goods
- **Alert**--undervaluation
- **Risk Identification**-no transaction documents
- **Analysis**--possible customs fraud
- **Procedures**--check with bank and foreign attachés
- **Key Issues**: different wire transfer amount, falsified invoices
- **Outcome**: US\$208,200 evaded duties & fines to be levied
- **Lessons learned**: enrich valuation database, enhance scrutiny, instruct importers

5

Costs of implementing PCA

(for fiscal year 2010 - '11)

Number of auditors	40
Personnel expenses	US\$ 2,610,900
Training expenses	US\$ 11,000
Total cost 2010 – '11	US\$ 2,621,900

6

Outcomes from implementing PCA

(for fiscal year 2010 – '11)

Audits completed	583
Discrepancies found	454
Estimated value of evaded duties and fines recovered	US\$ 26 mill.
By type of discrepancy found:	
- Valuation	49.57%
- Tariff classification	18.70%
- Origin	1.72%
- Description of goods and specification	1.20%
- Concealment in imported goods	0.17%
- Others	6.52%

Continuing Improvements

- Integrating related IT systems and valuation database
- Strengthening ability to analyse and identify risk

Conclusions

Efficiency

Cost & Benefit;
Trade Facilitation

Effectiveness

Ensure Compliance
Monitor of non-Com.

3Es

Enlightenment

Experience Sharing
- Domestically
- Within WTO

9



Thank you for your attention !

10

Trade Facilitation: Implementation of a Risk Management System

Cameroon



Prepared by:

Gasper KONNEH NEBA

Inspector of Customs

3 October 2011

Implementation of a Risk Management System by Cameroon

I. General Overview/Reasons for Reform:

16. Why did your country decide to implement this measure?

This measure was implemented for many reasons, the most important of which may be summarized as follows:

- As part of a general Customs reform programme;
- Pressure from the trade and international partners to improve on the trade facilitation environment;
- Government policy to improve on the situation of trade facilitation in the country, which included the setting up of a Committee to Facilitate International Trade (FAL Committee);
- Time release studies and other studies indicated that Customs procedures were plagued by lengthy time release periods, arbitrary and excessive controls.

17. What was the starting point? (i.e. were you already implementing this measure but made improvements or was it introduced as a new measure?)

The measure was introduced as a new measure.

18. Was it implemented as part of an overall reform program or on its own?

The measure was implemented as part of an overall reform programme undertaken by the Customs administration, which included the replacement of the semi-automated Customs operating system with a fully automated programme (ASYCUDA++) and the purchase of a container scanner.

19. How long has it been in place (how long have you been using it since it was reformed or implemented)?

Since 2006.

20. What benefits have been realized as a result of the implementation of this measure? (benefits for the government and/or traders what problems did it solve?)

The risk management system has engendered numerous benefits for various stakeholders.

These may be grouped into benefits for the government and benefits for traders, but it is also important to note that some of the benefits are crosscutting.

- Benefits for the government:

- Increase in revenue: the rationalization of controls has enabled Customs to better manage its resources by concentrating controls on consignments that are identified as high risk by the system. This naturally leads to greater efficiency in revenue collection and in the fulfillment of other missions of the Customs administration.
- Governance: the risk management system ensures that Customs controls are based on objective criteria that are established in advance. This helps to limit arbitrary controls and the issues of integrity that go with it.
- Performance monitoring: the system also generates performance indicators on Customs officers, Customs services and traders, thereby providing management with a rational basis on which to assess the performance and the level of compliance of the above mentioned.

- Benefits to traders:

- The rationalization of Customs controls leading to a reduction of time release periods and the cost of processing consignments through Customs;
- Predictability in the nature and level of controls that a consignment shall be subject to, as determined by its risk level;
- The existence of objective indicators produced by the risk management system that are used to assess the compliance level of traders and to determine whether they are eligible to benefit from certain Customs facilities (e.g. authorized economic operator).

II. Framework:

21. Describe significant amendments to laws and/or regulations that were required. (Were stakeholders consulted?)

The most significant amendments involved Customs procedures. The amendments regulated the manner in which consignments with different levels of risk may be treated:

- Automatic release for the lowest risk levels – green;
- Documentary controls only for the medium risk levels – yellow;
- Documentary controls coupled with physical inspection – red (first non-intrusive - scanner, then intrusive depending on the results of the scan) for the highest risk levels.

Stakeholders have been consulted for some of the amendments. There is a Customs-Enterprise Forum where stakeholders have the opportunity to impact on Customs reforms and legislation, but there is no policy or rule requiring that they must be

systematically consulted.

22. Describe any changes to administrative policy or organization that were required?

The most significant organizational change that was required was the creation of a Risk Management Unit, attached to the office of the Director General of Customs. This unit has the prerogative to collect all data and information necessary for its risk analysis.

III. Implementation information:

23. How long did it take to implement this measure? What aspects of the implementation process took the longest time?

The process has been on since 2006 with the introduction of the ASYCUDA++ operating system. It is still ongoing and its different modules are being put in place progressively.

At its inception, it was simply used to select the consignments destined for the different levels of control described above. Implementation of this phase took approximately 2 year.

Subsequently, considering that the risk could equally come from Customs officers, a system of performance monitoring called '*Gazing into the Mirror*' was put in place. This module consisted in generating periodic reports in the form of indicators on the activities of those working in the system and based on data extracted from it. This information was made public, enabling everyone in the administration and the trading community to know about the deeds and misdeeds of each and everyone. This served as a catalyst for auto-evaluation thereby raising the level of governance and voluntary compliance. This phase lasted approximately 2 years.

The current phase of implementation involves the signing and implementation of performance contracts between top management and subordinates officers on the one hand, and between Customs and traders on the other hand. These performance contracts are based on indicators released by the system which enable to measure the level of compliance, the time taken to process a consignment and other relevant parameters. This phase has been ongoing since 2010.

24. Lessons learned: what were the biggest problems/issues and how were they overcome?

Lessons learned:

- The main lessons learned has been the fact that 100% controls are not necessarily more

efficient than selective controls based on risk assessment.

- Another major lesson learned is that a positive change of attitude and behavior, both from Customs officers and trader, can be achieved from non-financial incentives such as the 'honor factor' of being seen by one's peers to be a good example of what is expected of a trader or an officer.

Problems encountered:

- Resistance to change and lack of cooperation from other services, agencies and stakeholders:

This obstacle was mostly overcome through communication and meetings with staff and stakeholders.

- Funding:

The initial stages were finance from internal sources (budget of the Customs Administration) but as the project went on there was funding from the World Bank to develop some of its modules.

- Expertise (Customs and computing experts)

Experts from the administration continue to handle most of the tasks, but from time to time they benefit from external expertise, mainly from the World Bank and the World Customs Organisation (WCO).

25. Describe any training or capacity building programs for government officials and/or private sector that were conducted.

Since the programme was essentially developed internally, the project team did not benefit from any particular training programmes.

On the other hand, the project team carried out a lot of training, sensitization and information activities with other Customs officers, traders and the private sector in general. The main purpose of such activities was to get them to understand the different modules of the system and to overcome the traditional resistance to change.

26. What equipment, structures, software, etc. was required for implementation?

- Office space and furnishings;
- Computers, printers, local network cabling and routing;
- Software: ASYCUDA++, ORACLE, MYSQL.

27. Did you require technical assistance? If so what kind?

Yes:

- Research and publication;
- Customs and IT expertise.

28. What were the factors crucial to success/ best practices? (What can you recommend to other countries that might undergo similar reform?)

- High level support (project was endorsed by Government as part of the wider Customs reform and modernization programme);
- Dedicated staff and appropriation of the project by the staff;
- Support from external partners (traders and other stakeholders) and international organizations (World Bank, WCO, etc.)
- Gradual implementation: the different modules were rolled out gradually and continue to be developed.

29. Costs of implementation. If possible please provide a break-out of the costs. Be as specific as possible. (you can attach as an annex)

There has been no specific budget for the project. It has been funded as part of the operating costs of the Customs administration. Nonetheless, it is possible to estimate that it has cost about One million US dollars to date.

30. If possible please provide other useful information such as copies of laws, regulations, standard operating procedures/instructions, implementation plan with benchmarks, etc. (you can attach as an annex)

It is useful to indicate that the project is an ongoing realization and the various modules of the risk management system are being implemented on a gradual basis.

TRADE FACILITATION IMPLEMENTATION CASE STUDY RISK MANAGEMENT: NEW ZEALAND'S EXPERIENCE

October 2011



NEW ZEALAND
CUSTOMS SERVICE
TE MANA ĀRAI O AOTEAROA

PROTECTING NEW ZEALAND'S BORDER

In conducting their responsibilities for managing borders and collecting revenue, customs administrations operate in environments of uncertainty and change. It is not easy to predict, for example, how many people, craft, and goods crossing a border will break the law or how they will do so—say, by entering a country illegally, smuggling drugs, or not paying tariffs. And it is not feasible to manually check every person, craft, and good that enters or leaves a country.

Instead, countries must develop methods that identify cross-border activities or transactions with the potential to pose risk. With their experience managing borders, customs administrations are uniquely positioned to conduct risk management—enabling them to make effective interventions in the supply chain without constraining legitimate trade. This note describes how risk management has become part of the culture, policy and operational practice of the New Zealand Customs Service, supported by a standardized methodology and strong intelligence efforts.

New Zealand operated an inspection-based customs function for 150 years before initiating a modernization program in the 1990s. The program had important implications for risk management. Risk management became an integral part of customs practice and was slowly integrated with the administration's culture.

The New Zealand Customs Service's risk management system enables it to manage large volumes of border crossings with limited resources. It enabled Customs to significantly improve performance in facilitating trade and evidence positive cost benefit outcomes when introduced with other measures such as automation, pre-arrival processing and post clearance audit.

New Zealand's risk management system encompasses a culture of problem-solving and accountability for decisions, a standard methodology for identifying and assessing risk, and an intelligence function that applies this methodology. This note highlights the fundamental principles and processes guiding the system, offering lessons for governments reforming their trade facilitation functions.

The evolution of risk management in new zealand customs

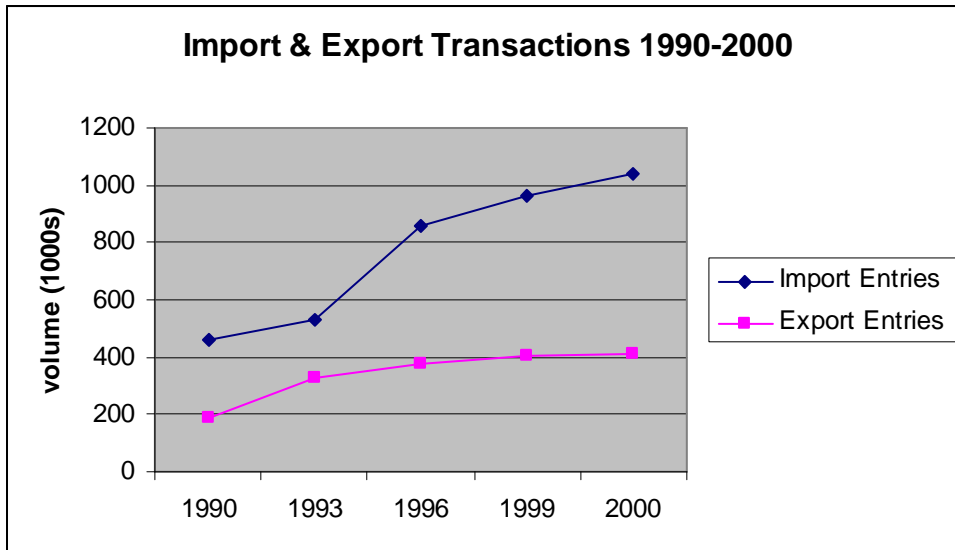
Between its inception in 1840 and the 1970s the New Zealand customs administration relied on a paper-based border management system that required 100 percent compliance: everything that entered the country was examined. Goods were processed in days, not hours, and developing competent customs officers took years of training.

As New Zealand's economy began diversifying in the 1980s, the customs administration had to deal with a growing number of trade partners and a wider range of imports. The decade also saw the growth of containerized shipping and the beginning of cargo transported by air.

To avoid harming the increased and diversified trade flows, the customs administration had to process imports more quickly. At the time the administration needed 10 days to process imports, requiring reference checks against at least 60 documents. The changes in trade patterns, combined with the new ability to automate, led to changes in customs clearance—moving the system for processing imports away from physical inspection toward risk management.

In 1981 Customs introduced its first computer system, CASPER (Customs and Statistics Processing of Entries and Retrieval), which automated trade processing and provided a technical platform for randomly sampling imports for compliance and for running national alerts on high-risk goods. CASPER was operational for 16 years, but by the early 1990s the system was nearing the end of its useful life. It was costly to maintain and operate and very difficult to modify. It also limited the customs administration's ability to adapt to changing market and economic conditions.

CASPER's limited functionality—combined with pressures facing the New Zealand Customs Service—drove the need for change. Pressures included minimizing operating costs due to a decline in government funding, maintaining the quality of border protection, minimizing the risk to revenue collection, increasing assistance to the business community, and supporting New Zealand's economic growth. As shown in the chart below, import and export transactions continued to grow throughout the 1990s:



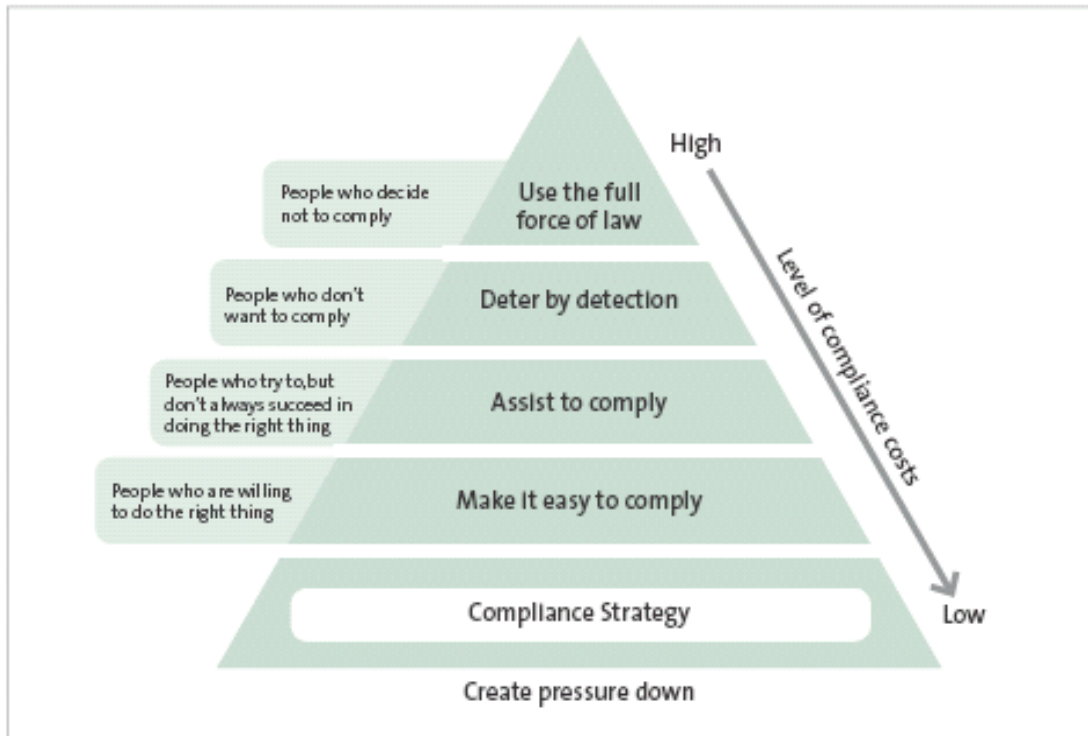
The need for change led to the Customs Modernization (CusMod) program of the 1990s. CusMod reflected a transformation in how the New Zealand Customs Service conducted its business and in the work performed by customs officials. A two-year project, CusMod involved more than just developing new information systems. It took a holistic approach to protecting borders. The customs administration reviewed its entire operations, including its strategies, the types of staff required, processes for improvements, and the required technology.

CusMod enabled New Zealand Customs to integrate goods, craft, passengers, and intelligence systems and develop better ways of identifying and mitigating risks. Major operational improvements resulted, such as much faster goods handling and increased flexibility and responsiveness. Work processes were improved and information systems implemented that empowered staff to manage their work more effectively. CusMod enabled a number of compliance and validation checks to be automated and transaction histories to be maintained.

Legislative framework

Customs also adopted new legislation in 1996 (*The Customs and Excise Act*) to provide an effective regulatory framework for the management of risk, and to support a range of key measures which have been introduced over time to facilitate trade, and ensure effective compliance.

Risk management priorities were now set at the national level, based on government priorities, leading to better targeting of the areas of greatest risk. The legislative framework was aimed at encouraging voluntary compliance, using the following framework:



The legislative framework also placed the onus for compliance upon the importer or their agent, enabling Customs to adequately target known high risk entities and assist other entities to comply. Under the Customs and Excise Act, the importer is held solely accountable for making a declaration.

These key measures enabled Customs to assess all transactions for risk, and to only intervene when required. Key measures that support the approach also included:

- Electronic clearance of customs declarations prior to the physical arrival of the goods. Advance electronic information about border flows enabled Customs to decouple border control from physical movement across the border, and enable risk assessment in advance of arrival;
- Access to advance rulings and review and appeal mechanisms;
- Deferred payment schemes, which means that payment of any duty or tax can occur separately to the physical clearance of the goods;
- Published regulations and procedures, including on the Internet;
- Strengthening of client service and the working relationship with the trading community. Through the introduction of initiatives such as a Call Centre and a dedicated programme for working with new business and small and medium enterprises. These initiatives established greater levels of voluntary compliance;

- Effective regulatory powers, including penalties and sanctions for non-compliance, and support for voluntary disclosure
- Effective post clearance audit mechanisms.

Controls are in place pre-border, at the border and post border, but specific measures are only applied to non-compliant trade. Customs had greater flexibility to apply border controls, ensuring the focus for intervention was on high risk consignments and low risk consignments could be expedited.

The changes reduced the impact of customs activities on legitimate trade and travel, resulting in more effective use of resources. Other benefits included increased enforcement effectiveness and revenue collection.

A number of key measures introduced during these reforms are also part of the current Trade Facilitation negotiations – pre-arrival processing, post-clearance audit, customs co-operation and publication and transparency for example. These types of measures enable effective risk management approaches to be used to improve trade facilitation indicators.

Costs and Benefits of Introduction

Implementation was not without its costs, however the benefits that accrued from the reform programme were significant for business and Government.

The business case for the development and implementation of the programme cost approximately \$36 million NZD in 1995. Those costs included development costs for the computer system (hardware and software), staff costs (for example, training), maintenance and communication costs.

The 1995 business case noted however, that the total benefits were nearly twice the expenditure. Treasury estimated the cost savings for Government from introduction to be \$70 million NZD. These benefits included savings from staff time, particularly in entry processing and compliance, staff reductions and IT infrastructure efficiencies.

Economic Benefits

Critically, the introduction of an effective risk management system also led to significant economic benefits.

For **Business** there was increased predictability and facilitation. Introduction of a comprehensive risk management approach allowed Customs to risk assess all transactions within minutes of an entry being completed and in advance of the physical arrival of the goods. The key benefit for business is that only a small proportion (**less than 5%**) of import transactions are subject to further compliance checks or inspection.

99% of compliant transactions are now processed by Customs within 30 minutes of completion of an import declaration.

75% of entries are also processed before physical arrival of the goods. Under New Zealand legislation, importers can complete entries before or after goods physically arrive. Goods are cleared by Customs within a timeframe that supports business needs.

100% of entries are risk assessed. Business has certainty that goods will be available for transport, consumption or further production as soon as they arrive at New Zealand's border. Government has certainty that Customs is still protecting the border and collecting revenue that is due.

For **Government**, the longer term economic benefits have also been significant.

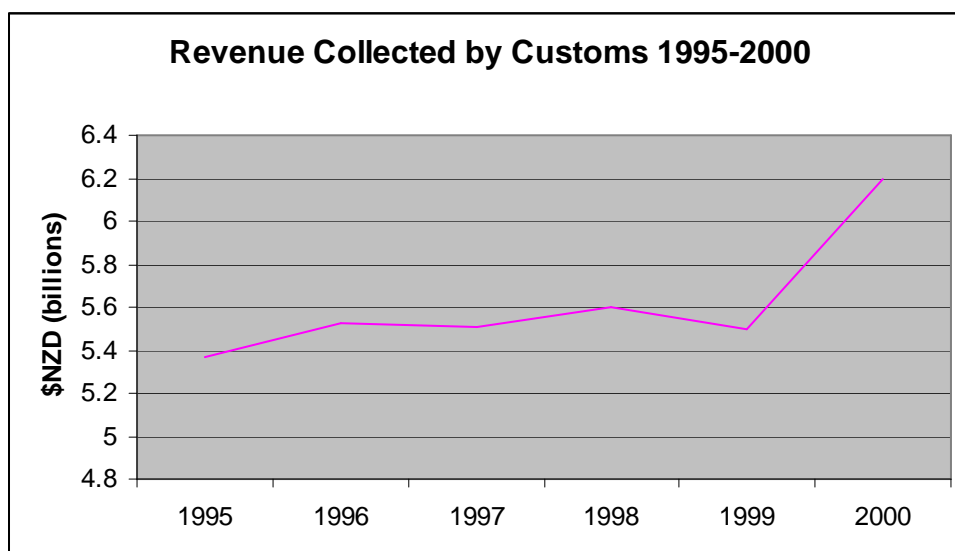
Since 2000, the number of import and export transactions has increased significantly (for example from 1 million import entries in 2000, to 4 million in 2011). This large increase in transactions has largely been managed without any significant cost increases for Customs, largely because of the risk management systems introduced in the mid 1990s.

Importantly, compliance rates for import transactions have not been impacted and are high.

96% of import transactions are compliant and proceed without any intervention.

This provides Government with the assurance that the Customs system is operating as intended, that revenue is being collected efficiently and effectively, and that border risks are mitigated.

Customs maintained efficient revenue collection processes. In the five years after introduction of CusMod, the amount of revenue collected by Customs increased as a result of the introduction of more effective risk management processes:



Managing Risk

To manage risk, a customs administration must change how it thinks and acts. It must move

away from traditional methods and adopt new ways of solving problems, including by increasing accountability for decision-making (Box 1). Effective risk management provides an audit trail, helping to ensure that decisions mesh with relevant legal requirements and government policies. It also ensures that the behavior of customs officers is consistent with standards for public service.

New Zealand Customs has a standardised risk management methodology, which is put into practice as organizational principles. The methodology is supported by an Intelligence Function, who is responsible for developing risk assessments.

A holistic approach to risk management

A robust approach to risk management requires four types of thinking to shape needed processes and tools:

- **Rigorous thinking**—ensuring that everyday decision-making is guided by logical, systematic processes.
- **Forward thinking**—managing proactively rather than reactively. Risk management is about identifying and being prepared for what can happen.
- **Responsible thinking**—taking action to manage risk, avoid or reduce adverse exposure, and maximize the potential of identified opportunities.
- **Balanced thinking**—striking a balance between the costs and benefits of

~~A standard methodology for managing risk is impossible (if not uneconomic) to~~

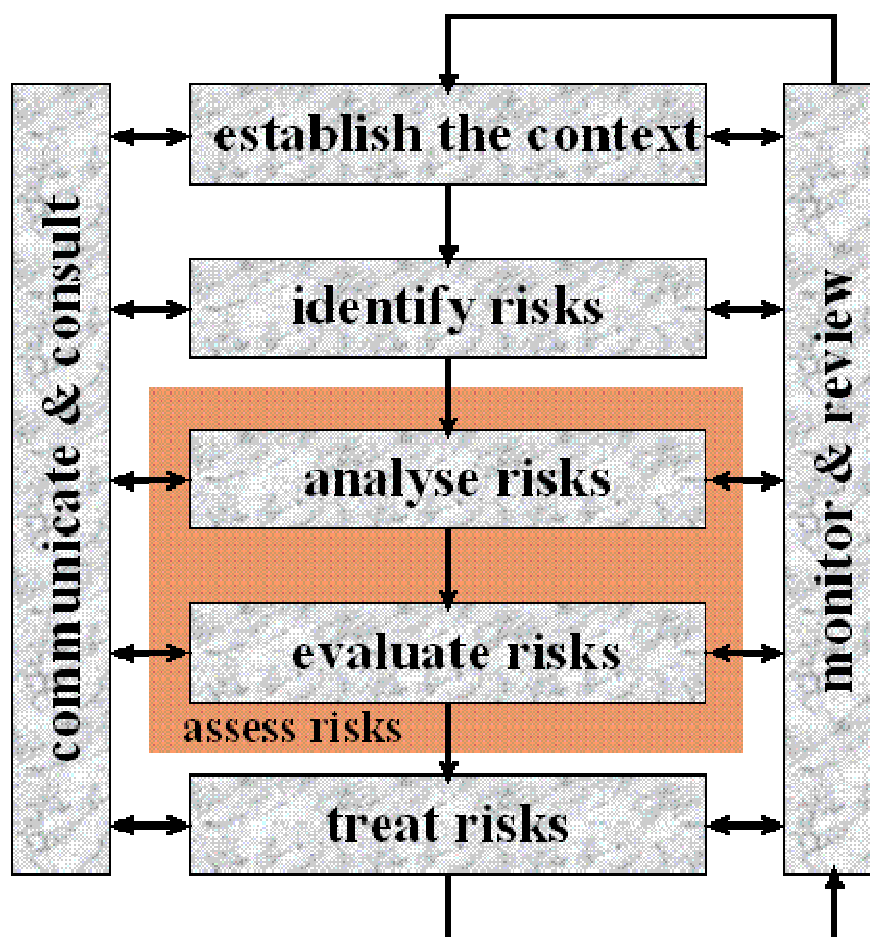
New Zealand's government has adopted a standard methodology for identifying and assessing risk in all government entities. (The methodology is a joint standard with Australia, prepared by Standards Australia and Standards New Zealand and subjected to frequent reviews by both.) Having one standard ensures consistency in the government's approach to risk management. The standard contains an extensive list of precise definitions for terminology to provide a common language for practitioners. Many businesses use the same standard.

The standard provides a generic guide for establishing and implementing risk management. It is a cyclic, recurring methodology of seven well-defined steps that support better decision-making by providing insight into risks and their impacts (Figure 1). The standard also requires that organizations review their risks regularly.

The risk management methodology is flexible, adaptable, and takes into account changes in the operating environment, including in processes and legislation. It can be applied to any situation where an undesired or unexpected outcome could have a significant impact or where opportunities are identified. Applying the methodology informs decision-makers of possible outcomes and enables them to control their impacts.

The standard has also been adopted by the World Customs Organisation as part of its guidelines to the Revised Kyoto Convention.

Figure 1: New Zealand’s Risk Management Methodology



Establish the context. This stage defines the strategic, organizational, and risk management context, because any effort to manage customs or other risk must first establish what needs to be managed. For example, is it general arrival processes, specific border transactions, or internal processes? Determining what needs to be managed helps set the parameters of the context. Below are possible questions that can be used to establish context.

Internal environment

- What are the customs administration's goals and structure?
- If risk management is targeting a specific process or activity, what capabilities and resources are available to manage that process or activity?
- What criteria are used to assess risks and determine if intervention is needed?
- What are the scope and limits of risk management? Is it national, government-wide, or limited to the customs administration?

External environment

- What goods or people are involved?
- If imported goods are being rated for risk, is there a domestic industry that could be affected by the ratings? Are the goods subject to specific laws, controls, or duties?
- What are the expectations of stakeholders such as the government, affected communities, and trade and other agencies?
- What is the social, political, and cultural situation?
- What is known about the country of origin and that country's trade environment?
- What other details are known about the process or activity?

Identify risks. This stage uses a systematic process to identify what, why, and how risks could arise, to form the basis for further analysis.

Key questions

- What are the sources of risks?
- What, why, and how would risks occur?
- What controls may detect or prevent risks?
- What accountability mechanisms and controls—internal and external—are in place?
- What and how much research is needed about specific risks? How reliable is the information?

Analyze risks. This stage identifies the potential likelihood of risks occurring and the consequences should they occur. Likelihood and consequences must be assessed independently.

Key questions

- What is the potential likelihood of a risk occurring?
- What are the potential consequences of a risk if it occurs?

Once likelihood and consequences have been assessed, the overall level of risk can be determined.

Evaluate risks. This stage compares estimated risk levels with established criteria, enabling risks to be ranked to identify management priorities. Risks are then assessed to determine whether they are acceptable.

Treat risks. This stage accepts and monitors low-priority risks. For other risks, specific management recommendations or plans are developed and implemented. Treatment can include avoiding or reducing the likelihood and consequences of risks or transferring them to another party.

Monitor and review. This stage monitors and reviews the performance of the risk management system, including changes that might affect it and whether the original risks remain static.

Key questions

- Are assumptions about risks still valid?
- Are treatments for minimizing risks effective?
- Are the treatments cost-effective?
- Are management and accounting controls adequate?
- Do the treatments comply with legal requirements and government and organizational policies?
- How can the system be improved?

Communicate and consult. During this stage the customs administration communicates and consults with internal and external stakeholders as appropriate at each stage of the risk management process and for the process as a whole. This stage should be planned and ongoing, addressing not just the process but any issues that arise.

To these seven stages the New Zealand Customs Service adds **documentation and information storage.** At all stages of the risk management process, the following must be documented and stored in a way that enables their retrieval: assumptions, methods used, data sources, logic and analysis, results, and decisions made and the reasoning behind them. At some point the process may be reviewed or audited—and to ensure accountability,

documentation should indicate why decisions were made and actions were taken.

A key point of this risk management methodology is that it is a recurring process that can contribute to organizational improvement. With each cycle, risk criteria can be strengthened to progressively achieve better risk management.

Putting risk management into practice

The methodology described above is applied by the New Zealand Customs Service's Intelligence group, which is responsible for assessing, prioritizing, and recommending treatment for identified risks. The group's activities enable the proper functioning of the entire customs administration.

The Intelligence group's role rests on a fundamental risk management principle: those who assess risk should not manage it. Independent risk assessment removes the potential for adjusting the level of risk to suit available resources, such as the number of staff available at a given time. Distinguishing these roles also allows operational decisions about priorities and resource allocations to be made on an informed basis independently of risk identification and assessment.

The Intelligence group is responsible for producing impartial risk assessments about border transactions (people, craft, and goods) and associated entities that inform potential intervention strategies. The Intelligence function helps facilitate trade by ensuring:

- profiles and alerts are developed and implemented that effectively target **cases of non-compliance**;
- there is a standardised set of **trade targeting rules** that are used to systematically assess transactions for non-compliance;
- interventions can occur **prior to arrival** of the goods based on a standardised entry, which can be assessed against **known risk indicators**; and
- **feedback** from interventions and audits are systematically captured and assessed to ensure that lessons are learned, and alerts, profiles and rules are systematically updated.

Customs' risk assessments are linked to operations through New Zealand's Integrated Targeting Operations Centre (ITOC). The ITOC applies the intelligence assessments at a tactical level to identify specific border transactions, and ensures there is a strong connection between the

customs administration's strategy and operations.

The ITOC has improved customs risk management because intelligence drives interventions at the border. In addition, the ITOC adds value because it is staffed by customs officers as well as officers from other border agencies, such as Immigration New Zealand and the Ministry of Agriculture and Forestry.

The ITOC is responsible for:

- Identifying risky border transactions.
- Directing activities related to passenger, trade, and shipping risks, and providing response briefings 24 hours a day, 7 days a week.
- Improving operational capacity to respond rapidly and efficiently to a range of border risks.
- Managing the advance information received, such as advance passenger information, import and export entries, freight manifests, and craft movements.
- Working with other agencies domestically and internationally.

New Zealand is developing the ITOC's functions so that it supports all government activities to co-ordinate border management, target border risks and link more closely with other international intelligence centers so that they can work together to identify international border risks.

Independent Assurance

Customs risk management approach is also subject to internal and external scrutiny. Customs maintains its own Audit and Risk function, whose responsibility is:

- evaluating the effectiveness of internal controls and the levels of compliance with objectives, goals, policies, plans, procedures, laws and regulations;
- assisting in the identification and assessment of risks and emerging issues that could adversely impact on Customs;
- assisting with the development and maintenance of systems, processes, controls and policies that help achieve Customs' objectives and meet the Government's expectations. This includes reviewing the efficiency and effectiveness of selected operations.

External assurance is provided by the Office of the Auditor General, who is the external auditor

for the New Zealand public sector. The Office has conducted several reviews of Customs revenue collection function in recent years. The Office's 2011 Review noted that the framework used by Customs to identify and evaluate revenue risks is effective and provides for consistent identification and evaluation of revenue risks.

Key Lessons Learned

Key lessons identified during the reform process include:

- Risk management is not just about having good processes. It is a way of thinking that moves a customs administration toward proactive—rather than reactive—border management.
- Risk management in customs, including intelligence and operations, must rest on an effective regulatory framework. Legislation should enable information collection and sharing, including internationally where appropriate. It also should provide a legal basis for operations. If needed, legislation should be updated to reflect changing risk management processes. The regulatory framework should be aimed at encouraging voluntary compliance.
- Risk management should be viewed as a continually evolving process. Though the basic thinking underpinning risk management may remain the same, its cyclical nature allows constant improvement. This may mean tweaking estimated risk levels, introducing new technologies, or sharing more risk with other supply chain participants.
- A comprehensive approach to managing customs risks must marry risk management with intelligence and operations. Effective processes require well-trained staff, suitable systems, knowledge transfer between domestic agencies, and international collaboration. Risk management processes must also be subject to checks and balances.
- Trade facilitation is enhanced when customs administrations work with other domestic agencies involved in border protection to jointly manage risks. Working together can reduce the cost of implementing risk management processes and increases the amount of available information, improving understanding of the border environment. New Zealand's next key reform is to develop a *Joint Border Management System* with other agencies to replace CusMod, which will enable a more co-ordinated approach to managing border risk in the future.

Conclusion

The New Zealand Customs Service's experience with implementing risk management offers key lessons for reformers elsewhere:

- Risk management is an effective, efficient way for customs administrations to deal with large trade volumes when resources are limited and risks are constantly changing. Implementing risk management requires trust in a customs administration's processes. It also requires recognizing that it is impossible to be risk-free.
- Risk management enables both trade security and facilitation because it enables a customs administration to focus its resources on high-risk trade.
- Management of customs risk cannot rely solely on domestic cooperation: it also benefits from an international component. Working across borders with other intelligence and enforcement agencies enhances risk management by improving information collection and enforcement options. Effective and targeted customs co-operation assists each administration to mitigate risk; similarly the development of international tools (such as the World Customs Organisation's *Risk Management Compendium*) helps establish consistent and predictable international approaches.
- Risk management does not require expensive computer systems. As long as the flow of high-quality information is assured, high-quality decisions can be made about risk assessment. Computer systems may expedite this process, but they are not mandatory.
- If a customs administration is looking to sequence reforms for better risk management, the key is to start by gathering information. To establish the context, data are needed on what has been done in the past and what the results have been. The second step is to introduce an intelligence unit to use the information, and a third is to link intelligence assessments to the front line of operations. Then information from the front line feeds back into intelligence, enabling a cyclical process.
- Risk management is an effective model for improving compliance and improving trade facilitation measures, but it should be introduced with other measures such as pre-arrival processing, post-clearance audit and publication and transparency.

The New Zealand Customs Service's standardized risk management methodology has enabled it to move away from trying to ensure 100 percent border compliance. Today 96% of goods are facilitated without any need for intervention.

The customs administration arrives at the targeting figures for goods by constantly testing and

refining the risk management process—including intelligence—and by assessing available resources. The cyclical nature of the risk management framework allows the administration to test the accuracy of its targeting figures, including through random inspections, to ensure that it is protecting New Zealand's borders and revenue.

A customs administration generates numerous benefits by adopting risk management, including the increased protection and efficiency of processes and staff. Customs officers are not required to conduct ineffective inspections—their work has a purpose and a better possibility of achieving positive results, raising job satisfaction. Fewer assets are required, including staff, which lowers costs. Finally, risk management processes and systems enable a customs administration to quickly adjust to changes in the work environment (including employment trends) and legislation.



WTO Symposium on Practical Experience of Implementing TF Reforms

- Customs Cooperation -

11-12 July 2012

Shingo Matsuda
Compliance and Facilitation Directorate
World Customs Organization (WCO)

1

Customs Cooperation

1950

*Convention establishing the
Customs Cooperation Council*



1953

*First headquarters of
the WCO (1953 – 1964)*

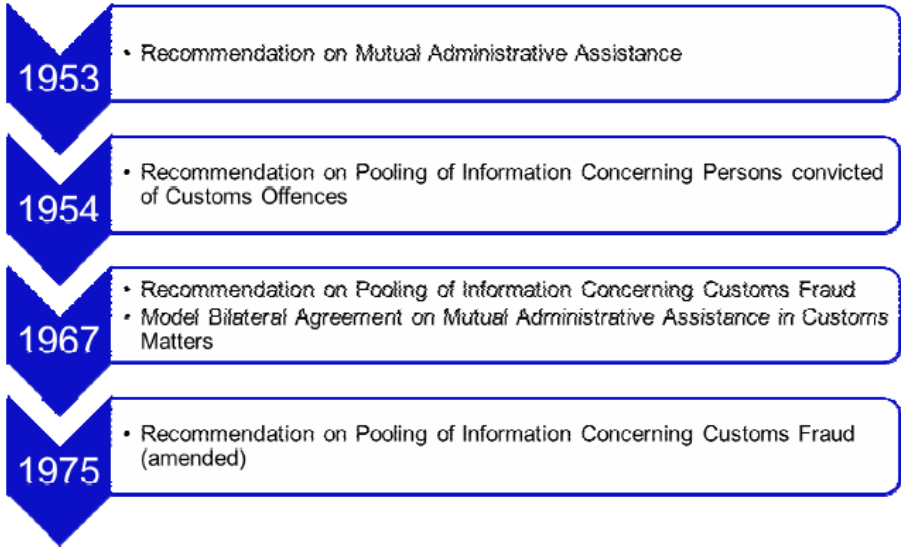


Avenue Louise, 183

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2

WCO Tools for Mutual Assistance

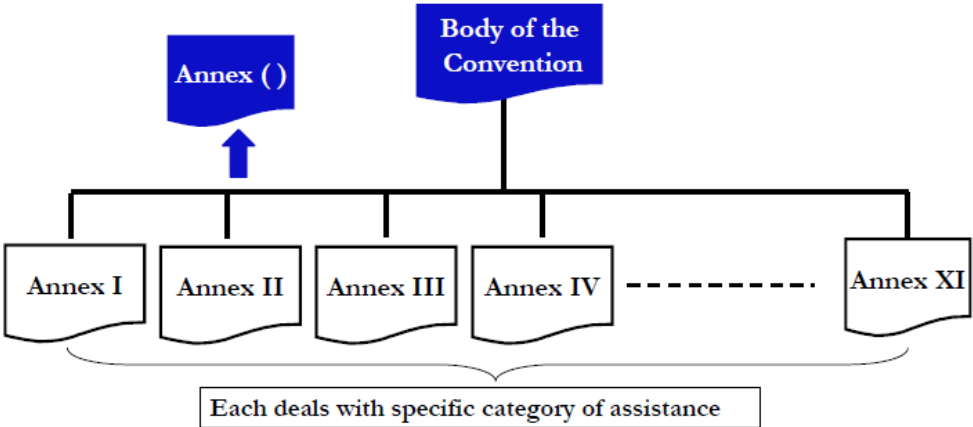


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3

Nairobi Convention

1977



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Annexes Nairobi Convention

- Annex I Assistance by Customs on its own initiative
- Annex II Assistance on request in the assessment of duties & taxes
- Annex III Assistance on request relating to controls
- Annex IV Assistance on request relating to surveillance
- Annex V Enquiry & notification on request for requesting Customs
- Annex VI Appearance by Customs officials before a court
- Annex VII Presence of Customs officials in the requested CP
- Annex VIII Participation in investigations abroad
- Annex IX Pooling information
- Annex X Assistance in action against smuggling of narcotic drugs
- Annex XI Assistance in action against smuggling of cultural properties

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New Committee and WG

1983

First meeting of the
ENFORCEMENT
COMMITTEE
(EC)
(December)

Première réunion du
COMITÉ DE
LUTTE CONTRE
LA FRAUDE
(CLF)
(Décembre)

2005

First meeting of the
WORKING GROUP
ON COMMERCIAL
FRAUD
(December)

Première réunion du
GROUP DE
TRAVAIL SUR LA
FRAUDE
COMMERCIALE
(Décembre)

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6

RILO & CEN

1993

*Launch of the
RILO Project
(Regional Intelligence Liaison
Offices)*



2000



*The **CEN**
(Customs Enforcement
Network)
is operational*



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7

Globally Networked Customs (GNC)

The GNC approach developed by the Feasibility Study :

- To facilitate electronic information exchange;
- In a systematic & incremental approach;
- On agreed areas;
- Among agreed parties; and
- With “Utility Blocks” supported by WCO standards & tools



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Globally Networked Customs (GNC)

The way ahead

- **Feasibility Report & its Annexes-endorsed**
- **“Proof-of-concept” Phase**
 - ✓ Pilot projects by willing Members for 2-3 years
 - ✓ Two Utility Blocks: AEO & Commercial Fraud
 - ✓ Evaluation & feedback
 - ✓ More willing Members & Utility Blocks for pilot projects
- **Administrative structure:**
 - ✓ An Informal arrangement similar to the Data Model Project Team
 - ✓ Reporting to the Permanent Technical Committee (PTC)

Thank you for your kind attention

**For more information, please visit
the WCO Web site: www.wcoomd.org**

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WCO, Brussels

10



Canada Border Services Agency (CBSA)

July 2012 Symposium on Practical Experience of Implementing Trade Facilitation Reforms, Including Their Costs and Benefits

Customs Cooperation



INTRODUCTION

- **Our Mandate**
 - to provide integrated border services that support national security and public safety priorities and facilitate the free flow of persons and goods, including food, plants, animals and related products, that meet all requirements under the program legislation.
- **Trade Facilitation and International Cooperation**



GENERAL OVERVIEW

- Cooperation is important to ensure effective coordination and deployment of resources;
- Canada engages in international initiatives that encourage cooperation;
- Customs cooperation manifests itself in many forms.

PROTECTION • SERVICE • INTEGRITY

CUSTOMS COOPERATION EXPERIENCES

Types of customs cooperation in which Canada engages include:

- Participation and cooperation in international organizations;
- Technical Assistance and Capacity Building (TACB);
- Liaison Officers;
- Science and Engineering Directorate (Lab);
- Cooperation with foreign border administrations
eg. Canada-US advanced form of cooperation;
- Customs Information Sharing.



PROTECTION • SERVICE • INTEGRITY

BENEFITS OF COOPERATION

- **Helps address mutually-shared issues;**
- **Bridges gaps and stimulates the exchange of knowledge, experiences, expertise and best practices;**
- **Achieves synergies**
- **Facilitates trade and enhances security**



LEGISLATIVE FRAMEWORK

- **Agreement or arrangement**
- **Information sharing is legislated by Customs Act, Privacy Act, Access to Information Act, and Canadian Charter of Rights and Freedoms;**
- **Sharing of information is done on a case by case basis**

APPROACH & BEST PRACTICES

- **Apply S.M.A.R.T. values**
 - Sustainable/Strategic, Measurable, Agreed upon, Realistic, and Time-oriented
- **Information Sharing**
 - Privacy considerations;
 - Bridging gaps
 - Solid risk management, post-clearance audit and customs-trader relationship

PROTECTION • SERVICE • INTEGRITY

CONCLUSION

Customs Cooperation:

- Is very broad in scope;
- Is unique, respects differences between sovereign nations and is based on trust and reciprocity;
- Supports national security and facilitates legitimate trade

PROTECTION • SERVICE • INTEGRITY

附件十八

**Trade Facilitation Implementation
of**

Authorized Traders

Authorised Economic Operators (AEO)

in

JAMAICA

Implementation of AEO by Jamaica

General Overview/Reasons for Reform:

31. Why did your country decide to implement this measure?

Continuous increases in global or international trade have significantly impacted the way Customs Administrations conduct business. Trade facilitation has become increasingly important as a result of the increases in trade. However, the increases have also created some level of vulnerability in the form of excess goods and increased smuggling of restricted and prohibited items, as not all shipments can be checked thoroughly.

The AEO Programme helps to address that vulnerability by streamlining the trade process – through effective risk management techniques. These techniques separate importers into compliant and non-compliant categories which allows the Customs Department to focus scarce resources on potentially unsafe and high risk entities and individuals, thereby protecting the country's borders and revenue. Implementation of this system will also allow operators to have a working partnership with Customs while improving compliance and trade facilitation.

The department also expects that several benefits will be attributed to traders including receiving first-in-line service, speedy clearance, reduced scrutiny of documentation and lower costs resulting from all these benefits. In addition, the AEO program will add credibility to Jamaican importers and exporters and all those along the supply chain.

32. What was the starting point? (I.e. were you already implementing this measure but made improvements or was it introduced as a new measure?)

The Customs Department, prior to the implementation of the AEO system, operated two systems that carried out some of the aims and functions that the AEO system sought to bring to the fore. These systems were the "Selective Importation and Inspection System" (SIIS) and the "Fast Track" system.

The SIIS was a preferred status enjoyed by low risk importers, as determined by a compliance assessment. The system fostered a mutually beneficial relationship between the low risk importer and Jamaica Customs. The system lent itself to reductions in costs, fewer examinations of cargo and documents. Further, because it decreased unexpected delays, it promoted greater consistency and predictability in the processing of cargo.

The "Fast Track" system rewarded custom brokers who maintained a 95% or higher accuracy level in

import entries submitted for processing. Priority treatment, for the processing of entries, was given to customs brokers who fell in this category. The processing time per “Fast Track” entry would be about two (2) hours as opposed to Regular Entries that would generally take up to twenty four (24) hours. The AEO program was therefore introduced as a measure that was designed on the SIIS and Fast Track system to identify and reward compliant importers by employing certain methods, with the ultimate goal of enjoying mutual recognition with other countries that have implemented the AEO System.

The first phase of the program was certification of importers and customs brokers.

The second phase was that of certifying the manufacturers and exporters, which included creating a database of products manufactured and exported and determining origin of these products.

The Programme is still being developed and we hope to receive assistance from WCO and other international bodies to certify all the persons in the supply chain, to build security requirements and ultimately attain mutual recognition with most or all of WCO Member States.

33. Was it implemented as part of an overall reform program or on its own?

Introduced as a combination and expansion of the SIIS and Fast Track System

34. How long has it been in place (how long have you been using it since it was reformed or implemented)?

The AEO system was introduced at the Annual Review in April 2009 by the Commissioner of Customs. The AEO implementation process commenced on October 5, 2009. Jamaica is the **first** English speaking Caribbean Country that has implemented this international system accepted by over 50 countries worldwide

35. What benefits have been realized as a result of the implementation of this measure? (Benefits for the government and/or traders what problems did it solve?)

A number of benefits have been identified since the implementation of this system both to the Government and to the Traders.

Government Benefits.

1. Better use of human resources - allowing the Customs Department to focus

scarce inspection capacity on areas of high or greater risk

2. Improved business processes - resulting in quicker processing and clearance time
3. The AEO program has certain built-in features e.g. random selection inspections and access to accounting records - that has enhanced compliance

Importers/Traders Benefit

- Clearance time significantly reduced as no examination of the goods would take place except when selected as part of the risk based random selection examination system. AEO transactions from entry processing through to clearance at the ports have dropped to an average of **1 day, 2 hours and 38 minutes** from the regular entry processing average time of **4 days, 1 hour and 3 minutes**. That is, an approximate reduction of 70% in the entry processing and customs clearance process.
- More simplified Customs procedures for compliant traders (AEO's). (This has significantly reduced some of the challenges/delays faced for example when documents would be rejected for classification or some other purpose).Note: AEO entries are vetted after the clearance as part of the post audit process.
- Improvement or establishment of a relationship of trust based on track record.
- Greater ability to more accurately determine time of receipt of goods thereby providing an opportunity to operate 'just in time inventory system'.
- Reduction in costs e.g. storage and container stripping costs

36. Describe significant amendments to laws and/or regulations that were required. (Were stakeholders consulted?)

No significant amendments were made however all stakeholders were informed through a series of sensitization sessions held across the country.

37. Describe any changes to administrative policy or organization that were required?

Administrative changes included the reformation of the Customs Brokers System to identify AEO

(or Tier1) Brokers by establishing certain criteria.

A Memorandum of Understanding had to be signed by all AEO entities and a questionnaire providing full details of the company's operational activities completed.

III. Implementation information:

38. How long did it take to implement this measure? What aspects of the implementation process took the longest time?

It took six months to implement the (first part of the) first phase of the program which was the certification of Importing Entities.

It took three months to implement the (second part of the) first phase of the program which was the certification of Customs Brokers

The Second Phase which is geared towards the Certification of the Exporters and Manufacturers has commenced since May-June 2010 and is still on-going due to the complex nature and Trade agreements associated with these Industries

39. Lessons learned: what were the biggest problems/issues and how were they overcome?

- We had challenges with adjusting the "process flow". The entire business processes within Customs had to be changed to facilitate this programme.
- We had to communicate the new business process flow to all stake holders on several occasions. This proved challenging for some persons particularly how Importers and Customs Brokers would qualify for the AEO status. We were however able to educate them of the process and the benefits through repeated presentations/workshops. We believe that these challenges were encountered perhaps because persons did not believe that we were serious about the project. Our persistence and regular communication updates on the progress of the project assisted in positively changing person's views of the programme.
- The programme required importers to disclose financial statements and other accounting records. Some importers were initially hesitant to disclose this information but eventually cooperated after fears were alleviated in terms of the assurances given regarding the use of the information and its confidential handling.

40. Describe any training or capacity building programs for government officials and/or private sector that were conducted.

85 Sessions were conducted island-wide for private sector, public sector, other agencies and staff.

Those sensitized included:

Associations

- Customs Brokers and Freight Forwarders Association
- Private Sector Organization of Jamaica
- Jamaica Manufacturers Association
- Jamaica Chamber of Commerce
- Shipping Association of Jamaica

Agencies on whose behalf we operate

- Ministry of Finance
 - – Pharmaceutical Division
 - – Food Division
- Bureau of Standards
- Pesticides Control Authority
- Infestation Division
- Communications Technology Department

Other

- Importing Entities Island-wide
- Customs Staff Island-wide

41. What equipment, structures, software, etc. was required for implementation?

Cargo processing software, including CASE II and entry (C87) Custom broker system.

These systems were developed in Jamaica by Fiscal Services Ltd (FSL).

42. Did you require technical assistance? If so what kind?

World Customs Organization (WCO) was contacted for the rules/guidelines for operating an International AEO program. AEO programmes in other countries were also examined.

Technical assistance will be required in the certification of the other entities along the supply chain, including developing a procedural framework, training staff and clients. Assistance to improve our risk management system will also be required

43. What were the factors crucial to success/ best practices? (What can you recommend to other countries that might undergo similar reform?)

- Public Awareness through island-wide presentations and radio programs
- Staff Awareness through involvement in developing the process and presentations
- Inviting other Government Agencies to participate in the process as well as Private Sector Entities (to a smaller extent)

13 B. Success from an IT standpoint

1. Internal controls for the “flagging” of AEO importers and brokers were crucial.
2. Auditing of changes to AEO entries and transactions were implemented.
3. Ability for Invoice Inspectors to enter Post Audit Remarks, and set error status for AEO entries after payment.
4. Ability to notify immediately via automatic emails to importers and brokers once the entry has been submitted and paid.

44. Costs of implementation. If possible please provide a break-out of the costs. Be as specific as possible. (you can attach as an annex)

- No new computer hardware was required for implementation.
- Some software expenses were incurred to change the cargo processing, CASE II and Customs new remittance System (CNCRS) – computerized cashier collecting system. The approximate associated costs were approximately \$300,000.00 USD for developers, business analysts and programmers.
- There were other associated costs for the approximately eighty five (85) presentations/training/sensitization sessions conducted. There were also costs for traveling and hotel accommodations. These costs are not presently available.

45. If possible please provide other useful information such as copies of laws, regulations, standard operating procedures/instructions, implementation plan with benchmarks, etc. (you can attach as an annex)

Please see Annex

2012 07.11 Remarks at the Customs Cooperation Session

Thank you, Madam Chair,

Firstly, we would like to thank all speakers for giving us informative overview on Customs Cooperation, and best practices of exchange of customs information.

Secondly, from experiences presented by individual Member and the WCO representative, though there's an international convention (that is Nairobi Convention), customs cooperation mainly undergoes bilaterally. This also represents part of WTO members' concerns on customs cooperation.

My question may go to Madam Chair, and the WCO representative, that is after hearing the overview from the WCO, could we have further in-depth presentation and discussion in the near future? To see whether we can bring the Model Bilateral Agreement on Mutual Administrative Assistance in Customs Matters into the Trade Facilitation Agreement, to address Members' concerns on Customs Cooperation, and to facilitate the progress of our negotiation on TFA.

And, lastly, I'd like to borrow the idea what Brazilian speaker has shared with us, that is, to have a single TF Agreement as soon as possible, could bring us multilateral benefits for all WTO members.

Thank you, Madam Chair.



POST-CLEARANCE AUDIT

Paper submitted by the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu for the July 2012 World Trade Organization (WTO) Symposium on Trade Facilitation

Overview of the PCA system in Chinese Taipei

1. Definition of Post-Clearance Audit (PCA)

Post-clearance audit is an audit-based control conducted by Customs subsequent to the release of goods to ensure compliance with Customs and other related laws and regulations.

2. The history of establishing a PCA system

Against a background of rapidly increasing volumes of imports and exports, and the need to expedite customs clearance while ensuring the compliance of traders, an *ad hoc* task force was set up in 1998 by the Directorate General of Customs (DGO) specifically to scrutinize declared customs values and tariff codes after the release of imported goods. Any false declarations found would result in the imposition of monetary penalties on the alleged importers in accordance with the Customs Anti-smuggling Act.

From 1986, our customs clearance system was based on the “Customs Valuation Code” of the Tokyo Round, and was brought into line in 2002 with the “Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994”. The need was perceived for a PCA system to be implemented, to enable us to better study the effectiveness of the system in practice and with a view to enhancing the efficiency of customs clearance and improving traders’ compliance levels. The decision to bring such a system into force was taken during the process of developing the plan for “Reconstructing the Customs in 2000”.

In the course of intensive discussions on the details of a PCA system, the amendment to the Customs Act of granting Customs the authority to implement this system was approved and promulgated on 31 October, 2001. The

“Enforcement Rules of the Customs Post Clearance Audit Procedure” and relevant directions were promulgated sequentially. The PCA system was then formally set up and came into operation from May, 2002.

3. The PCA framework

In May 2002, under the Department of Valuation of the DGOC, a Section was formed to handle and guide the operations of the PCA process. One month later, units were established in Customs Offices to conduct PCAs in the field.

3.1 Functions of PCA units in the DGOC

As a basis for further analysis, identify all possible risks that might arise, then, using intelligence, experience and skill, specify high-risk shipments as targets for the units of Customs Offices to conduct their PCAs.

Track and evaluate results of PCAs from the reports of auditors of the Customs Offices in the field.

Feed back to the ‘Customs Expert System’ on a monthly basis the findings of audit reports by the units of field Customs Offices to provide the basis for adjusting the mode of clearance or raising the examination rates of a specific party or parties under audit.

Design and coordinate ‘pre-job’ or ‘on-the-job’ training for new or experienced auditors with the Personnel Department of DGOC.

Maintain the ‘PCA management operating system’.

3.2 Functions of PCA units at Customs Offices in the field

Identify targets for auditing from incorrect classification, valuations, country of origin, duty drawback cases, smuggling reports, etc.

Conduct PCAs on cases handed over (from the DGOC’s PCA unit), on entrusted cases (from other agencies), on referred cases (from another Customs Office).

Conduct follow-up reviews on non-compliant parties under audit.

Look after and disseminate regulations concerning record keeping and other relevant customs procedures or trade facilitation measures already taken by Customs in the course of the PCA process.

Organize and host periodical meetings (twice a year) for auditors to exchange views and share experiences on conducting PCAs.

Send copies of PCA reports on a monthly basis to the DGOC for analysis and reference in the subsequent selection of cases on which field Customs Offices are to conduct PCAs.

In cases where it is discovered that the party under audit has disappeared or

moved somewhere else without giving prior notice, the officer must notify the DGOC for further risk control.

Should the results of a PCA reveal not only customs duty evasion, but also evasion of internal taxes, the relevant other competent agencies should be informed.

4. Qualifications required for an auditor

Customs officers familiar with tariff codes, valuations or with previous relevant training are on the priority list for selection as PCA auditors. Due to the current trend towards early retirement, demand is sometimes difficult to meet, and newly-assigned auditors are still not familiar with core customs operations. Consequently, the passing down of experience by proficient auditors and periodic sessions of training or sharing of experience are indispensable elements in the process.

5. Allocation of manpower in the PCA system

5.1 When the PCA system came into operation in 2002 there were 42 auditors, including the DGOC unit and the field Customs Offices units. The total number of auditors rose to 66 in 2003.

5.2 Currently, there are 40 auditors working for the field Customs Offices PCA units, partly due to the fact that newly-developed customs operations require the involvement of greater numbers of staff, and staff replenishment can not keep up with the rate of manpower loss from early retirement.

6. Training provided to customs officers

In cooperation with the Training Institute of the Ministry of Finance (MOFTI), training course for non-auditors or beginners are held once-a-year. The forty-hour course covers PCA-relevant regulations, auditing principles and methodology, technical skills in accounting, and case studies on the undervaluation of imported goods and the overvaluation of exported goods, etc.

7. Relevant regulations governing the PCA process

7.1 Obligation to notify the party under audit

Written notification shall be given to the party to be audited within six months from the date of release of the imports or exports. The notification shall inform the party of the reasons and legal grounds for conducting the PCA, the date and place of the audit, and the documents to be prepared for examination. Should the party under audit evade, obstruct or refuse to provide the required information during the post-clearance verification period, the customs authority may impose a fine of between US\$ 102 and US\$ 1,020. Further

finances may be imposed for repeated acts of refusal to provide the information required.

7.2 Timeframe for conducting a PCA

The Customs may proceed with the PCA within two years from the date of release of imported or exported goods. Any case in which duty is refundable or receivable shall be notified within three years from the release date.

7.3 Regulations governing on-site verification

The audit should be conducted on site by at least two customs officers and, where circumstances require, other related customs personnel should also be present during the audit.

The customs officers should present their own official IDs for identity verification purposes, and they should verify the identity of the person being interviewed as well.

The customs officers should prepare a 'report of the interview' and present it to the party under audit for their acknowledgment and signature.

Customs should issue a receipt for all documents, information or samples of imported/exported goods received from the party under audit. All such items should be returned to the party under audit within 14 days from the date of submission of all requirements, though in certain circumstances the period for return of these items may be extended for a specified length of time.

The customs officers are required to prepare an 'audit report' detailing the full audit results within 30 days from completion of the audit.

7.4 Powers that the Customs may exercise upon completion of a PCA

Require the party under audit to make additional duty payments or provide the party with a duty payment refund.

Where the party under audit is found to have violated provisions of the Customs Act, the Customs Anti-Smuggling Act, or other governing laws, the Customs will impose the relevant penalties or fines.

Where the party under audit is found to have violated governing laws of other authorities, this should be reported to the competent agencies for proper treatment by them.

Should the customs authority discover an act of serious tax evasion, it may work together with the tax and other related authorities to organize a task force to carry out a joint audit.

8. Regulations that must be followed by the customs officer

8.1 The customs authority should desist from leaking or disclosing any

confidential information about the party under audit discovered during the PCA. Customs should also desist from any infringement of the legitimate rights and interests of the party under audit.

- 8.2** Where the party under audit is the spouse, ex-spouse or a particular relative of the customs officer, the officer must report this fact to superiors in order to avoid conflict of interest.
- 8.3** The customs officer must act at all times with impartiality, honesty and equality towards all the parties under audit, and must choose to conduct the audit in a way that involves the least risk of damage to the party under audit.
- 8.4** Disclosure to a third party of any private commercial information provided by the party under audit is strictly prohibited.
- 8.5** Any information collected from the customs information system, or from relevant databases and reports of post-clearance audits should be kept confidential.
- 8.6** The auditor should obey the official terms of integrity that apply for customs officers.

9. Web-based database system available to PCA units

Customs officers may make use of modern information technology systems such as the “Tariff Operation System” to identify objects for PCAs. The declared tariff codes of some imports can be found to be different from those with the same description of goods. The “Customs Information System” provides officers with the necessary information to address movements or consignments that present a risk, and the “Trade Statistics Management System” provides average declared values of import goods for the auditors’ reference and verification purposes.

10. Administrative remedy available to the party under audit

If the party under audit disagrees with the decision of Customs on tariff classification, customs value, amount of duty to be made up on the imported goods, the party may, within thirty days following the date of receiving the duty memo, file a request with Customs for a review of the case.

11. The cost of information technology infrastructure for the PCA system

In some countries, the costs of creating and maintaining a strong and effective Information Technology (IT) infrastructure required for a successful post-release verification programme can be significant. However, our customs officers themselves design and maintain the IT system for post-clearance verification, thus avoiding the extra expense of outsourced programmes. The addition of already existing database systems in such areas as revenue collection, risk analysis and

assessment, and trade statistics, constitutes all the IT infrastructure needed to implement the system of post-clearance audit.

12. Cost and outcome of implementing the PCA system

12.1 PCA implementation costs for fiscal year 2010-11

Number of auditors	40
Personnel expenses	US\$ 2,610,900
Training expenses	US\$ 11,000
Total expenses of implementing PCA	US\$ 2,621,900

12.2 PCA implementation outcomes for fiscal year 2010-11

Audits completed	583
Discrepancies found in PCA cases	454
Estimated value of evaded duties and fines recovered	US\$ 26,579,778
Classification of types of discrepancy found in PCA cases	
- Valuation	49.57%
- Tariff Classification	18.70%
- Origin	1.72%
- Description of goods and specification	1.20%
- Concealment in imported goods	0.17%
- Others	6.52%

Comparing PCA implementation costs with outcomes, the figures show that total revenue in the form of evaded duties and fines recovered as a direct result of PCAs is ten times the cost of human resources allocated to the PCA system in 2010 and 2011.

13. Difficulties faced since the implementation of PCAs

Due to the possibility of collusion between the party under audit and its suppliers, the real transaction value is difficult to verify and determine, which represents a challenge for our authorities.

Since the statutory period for conducting the PCA is two years from the date of release of the case under audit, some importers could have already terminated their operations before the verification process is conducted by Customs, or could have moved to another place where they cannot be found.

The shortage of manpower, and of experienced auditors in particular, places constraints on the effectiveness that can be achieved by PCA implementation.

14. Measures taken to overcome difficulties

Parties under audit are provided with clear administrative instructions, emphasizing the importance of compliance and the possible penalties for illegal behaviour, so they may fulfil informed compliance in the future.

Once the field Customs Office PCA unit decides to conduct an audit on a certain case, the customs officer is encouraged to act quickly in order to limit the possibility of the party under audit taking steps to avoid post-clearance verification.

Should any discrepancy or illegal activity be found during the post-clearance verification, this is to be reported by the field Customs Office PCA unit to the DGOC so that appropriate action to prevent subsequent tax evasion may be taken. Where evasion of internal taxes is involved, the other relevant competent agencies are to be informed as well.

Enhanced training and passing down of auditing experience are important for newly-assigned auditors. In addition to the periodic experience-sharing meeting twice-a-year, each PCA unit of field Customs Office shall exchange reports of PCAs on a monthly basis or when necessary, so that useful information from other Customs Offices is acquired and the necessary action taken.

15. Conclusions

The implementation of a post-clearance audit system not only reduces such burdens as time that are commonly associated with customs clearance, but also establishes a user-friendly environment for those taxpayers with good compliance records and contributes to the cutting down of duty and tax evasion.

In implementing the system, the costs of IT infrastructure and personnel expenses will differ between countries. In our particular experience, taking the fiscal year 2010-11 as an example, with no additional expenditure required on IT infrastructure as mentioned, the total personnel and training cost was US\$ 2,621,900, yet the estimated revenue from recovery of evaded duties and fines amounted to US\$ 26,579,778, almost ten times the cost of human resources allocated to implementing the PCA system. Other valuable benefits worthy of mention, which can be at least partly attributed to PCA implementation, are a rise in the level of compliance, improved trade facilitation and increased economic competitiveness.

For us, therefore, it is worthwhile to continue with the process of post-clearance verification. We need to make further efforts to improve our database system and our ability to analyze and identify risks, as well as to find ways of accelerating the recruitment of experienced customs officers and the training of staff to the

necessary levels.



CONTRÔLE APRÈS DÉDOUANEMENT

Document présenté par le Territoire douanier distinct de Taiwan, Penghu, Kinmen et Matsu pour le Symposium sur la facilitation des échanges organisé par l'Organisation mondiale du commerce (OMC) en juillet 2012

Aperçu général du système de contrôle après dédouanement du Taipei chinois

1. Définition du contrôle après dédouanement

Le contrôle après dédouanement est une vérification effectuée par les douanes après la mainlevée des marchandises pour s'assurer du respect des lois et réglementations douanières et autres législations connexes.

2. Historique de l'instauration d'un système de contrôle après dédouanement

Dans un contexte où les volumes d'importations et d'exportations augmentent rapidement et où il faut accélérer le dédouanement tout en assurant la conformité de la part des négociants, la Direction générale des douanes (DGO) a créé en 1998 une équipe spéciale *ad hoc* chargée d'examiner attentivement les valeurs en douane et les codes tarifaires déclarés après la mainlevée des marchandises importées. Toute fausse déclaration constatée est passible de sanctions pécuniaires pour l'importateur conformément à la Loi contre la contrebande.

Depuis 1986, notre système de dédouanement est basé sur le Code de l'évaluation en douane du Tokyo Round, et il a été harmonisé en 2002 avec l'Accord sur la mise en œuvre de l'article VII de l'Accord général sur les tarifs douaniers et le commerce de 1994. Il a été jugé nécessaire de mettre en œuvre un système de contrôle après dédouanement pour pouvoir mieux étudier

l'efficacité concrète du système, rendre le dédouanement plus efficient et améliorer les niveaux de conformité de la part des négociants. La décision d'instaurer un tel système a été prise lors de l'élaboration du plan de remaniement des douanes en 2000.

À l'issue des discussions intensives qui ont eu lieu sur les détails du système de contrôle après dédouanement, l'amendement à la Loi douanière qui confère aux douanes le pouvoir de mettre en œuvre ce système a été approuvé et promulgué le 31 octobre 2001. Les Règles d'application de la procédure douanière de contrôle après dédouanement et les instructions y afférentes ont été promulguées successivement. Le système a ensuite été mis en place officiellement et est devenu opérationnel en mai 2002.

3. Cadre du contrôle après dédouanement

En mai 2002, une section a été créée au Département de l'évaluation en douane du DGOC afin de traiter et de diriger les opérations du processus de contrôle après dédouanement. Un mois plus tard, des unités ont été établies dans les bureaux de douane pour effectuer les contrôles sur le terrain.

3.1 Fonctions de l'unité de contrôle après dédouanement à la DGOC

Comme base d'une analyse plus approfondie, identifier tous les risques potentiels puis, au moyen du renseignement, de l'expérience de l'unité et de ses compétences, désigner les expéditions à haut risque comme cibles pour les contrôles après dédouanement à effectuer par les unités des bureaux de douane.

Suivre et évaluer les résultats des contrôles après dédouanement à partir des rapports des contrôleurs des bureaux de douane sur le terrain.

Transmettre chaque mois au Système expert des douanes les constatations établies dans les rapports de contrôle par les unités des bureaux de douane sur le terrain pour servir de base à l'ajustement du mode de dédouanement ou relever les taux d'examen d'une ou plusieurs parties contrôlées.

Concevoir et coordonner la formation préalable et sur le tas pour les contrôleurs nouveaux ou expérimentés avec le Département du personnel de la DGOC.

Assurer la maintenance du système d'exploitation qui gère les contrôles après dédouanement.

3.2 Fonctions des unités de contrôle après dédouanement des bureaux de douane sur le terrain

Identifier les cibles à contrôler à partir des inexactitudes en matière de classement, de valeur en douane et de pays d'origine, des dossiers de ristourne de droits, des rapports sur la contrebande, etc.

Effectuer les contrôles après dédouanement dans les cas signalés (par l'unité de contrôle après dédouanement de la DGOC), transmis (par d'autres organismes) ou renvoyés (par un autre bureau de douane).

Effectuer des examens de suivi au sujet des parties en situation de non-conformité visées par un contrôle.

Suivre et diffuser les règlements relatifs à la tenue des dossiers et aux autres procédures douanières pertinentes ou aux mesures de facilitation déjà prises par les douanes au cours du processus de contrôle après dédouanement.

Organiser et accueillir les réunions périodiques prévues (deux fois par an) pour permettre aux contrôleurs d'échanger leurs vues et de partager leurs expériences en matière d'exécution des contrôles après dédouanement.

Envoyer chaque mois des copies des rapports de contrôle après dédouanement à la DGOC pour analyse et référence lors de la sélection ultérieure des cas pour lesquels les bureaux de douane sur le terrain devront effectuer des contrôles après dédouanement.

Dans les cas où il est constaté que la partie visée par un contrôle a disparu ou déménagé sans préavis, le fonctionnaire doit en aviser la DGOC en vue de la poursuite du contrôle des risques.

Si les résultats d'un contrôle après dédouanement révèlent une évasion non seulement de droits de douane mais aussi de taxes intérieures, les autres organismes compétents doivent en être informés.

4. Qualifications requises du contrôleur

Les fonctionnaires des douanes ayant une bonne connaissance des codes tarifaires et des évaluations ou ayant suivi une formation adéquate sont sur la liste prioritaire de sélection des contrôleurs. En raison de la tendance actuelle à la retraite anticipée, il est parfois difficile de répondre à la demande, et les contrôleurs nouvellement nommés n'ont pas encore une bonne connaissance des

opérations douanières essentielles. Il est donc indispensable que le processus prévoie la transmission de l'expérience des contrôleurs chevronnés ainsi que des sessions de formation ou de partage d'expériences.

5. Affectation de personnel au système de contrôle après dédouanement

5.1 Lorsque le système de contrôle après dédouanement est devenu opérationnel en 2002, l'unité de la DGOC et celles des bureaux de douane sur le terrain comptaient au total 42 contrôleurs. En 2003, ce nombre est passé à 66.

5.2 Actuellement, 40 contrôleurs travaillent pour les unités des bureaux de douane sur le terrain, ce qui est dû en partie au fait que les opérations douanières nouvellement mises en place exigent plus de personnel et que la reconstitution des effectifs n'est pas suffisante compte tenu des départs anticipés à la retraite.

6. Formation dispensée aux fonctionnaires des douanes

En coopération avec l'Institut de formation du Ministère des finances, un cours de formation est dispensé chaque année à l'intention des débutants ou des personnes qui ne sont pas des contrôleurs. Cette formation de 40 heures porte sur la réglementation relative au contrôle après dédouanement, les principes et méthodes de contrôle, les compétences en comptabilité, des études de cas sur la sous-évaluation des marchandises importées et la surévaluation des marchandises exportées, etc.

7. Règles relatives au processus de contrôle après dédouanement

7.1 Obligation de notifier le contrôle à la partie visée

Une notification écrite doit être adressée à la partie qui sera soumise à un contrôle dans un délai de six mois à compter de la mainlevée des marchandises importées ou exportées. Elle doit indiquer les raisons et le fondement juridique du contrôle après dédouanement, la date et le lieu du contrôle et les documents à préparer pour l'examen.

Si la partie se soustrait, fait obstruction ou refuse de procéder à la communication des renseignements exigés durant la période de vérification après dédouanement, l'autorité douanière peut lui imposer une amende comprise entre 102 et 1 020 dollars EU. Des amendes supplémentaires peuvent être imposées en cas de refus répétés de communiquer les renseignements exigés.

7.2 Délai d'exécution d'un contrôle après dédouanement

Les douanes peuvent procéder à un contrôle après dédouanement dans un délai de deux ans à compter de la mainlevée des marchandises importées ou exportées. Les cas dans lesquels un droit doit être remboursé ou recouvré doivent être notifiés dans les trois ans suivant la mainlevée.

7.3 Règles relatives à la vérification sur place

Le contrôle devrait être effectué sur place par au moins deux fonctionnaires des douanes et, lorsque les circonstances l'exigent, d'autres membres compétents du personnel douanier devraient y assister.

Les fonctionnaires des douanes devraient présenter leur document d'identification officiel aux fins de vérification, et ils devraient également vérifier l'identité de la personne interrogée.

Les fonctionnaires des douanes devraient établir un "rapport de l'entretien" et le remettre à la partie contrôlée pour approbation et signature.

Les douanes devraient remettre un reçu pour tous les documents, renseignements ou échantillons de marchandises importées/exportées qu'elles reçoivent de la partie contrôlée. Tous ces éléments devraient être restitués à la partie contrôlée dans les 14 jours qui suivent la date de remise de tous les éléments requis, bien que, dans certaines circonstances, le délai de restitution puisse être prolongé d'une durée spécifiée.

Les fonctionnaires des douanes sont tenus d'établir un "rapport de contrôle" donnant le détail des résultats complets du contrôle dans les 30 jours qui suivent son achèvement.

7.4 Pouvoirs conférés aux douanes après l'achèvement d'un contrôle après dédouanement

Demander à la partie contrôlée d'acquiescer des droits additionnels ou lui accorder un remboursement de droits.

Dans le cas où il est constaté que la partie contrôlée a violé les dispositions de la Loi douanière, de la Loi contre la contrebande ou d'autres lois applicables, les douanes imposent les sanctions ou amendes pertinentes.

Dans le cas où il est constaté que la partie contrôlée a violé les lois

applicables d'autres autorités, ce fait devrait être signalé aux organismes compétents pour qu'ils agissent comme il convient.

Si l'autorité douanière découvre une évasion fiscale grave, elle peut collaborer avec les autorités fiscales et autres autorités compétentes pour constituer une équipe spéciale chargée d'effectuer un contrôle conjoint.

8. Règles à suivre par le fonctionnaire des douanes

8.1 L'autorité douanière devrait s'abstenir de rendre publics ou de divulguer les renseignements confidentiels découverts au sujet de la partie contrôlée à l'occasion du contrôle après dédouanement. Les douanes devraient également s'abstenir de toute atteinte aux droits et intérêts légitimes de la partie contrôlée.

8.2 Dans le cas où la partie contrôlée est le conjoint, l'ex-conjoint ou un parent particulier du fonctionnaire des douanes, celui-ci doit en aviser ses supérieurs afin d'éviter un conflit d'intérêts.

8.3 Le fonctionnaire des douanes doit agir à tout moment avec impartialité, honnêteté et égalité à l'égard de toutes les parties contrôlées et effectuer le contrôle de la manière qui risque le moins de porter tort à la partie contrôlée.

8.4 La divulgation à un tiers de tout renseignement commercial privé fourni par la partie contrôlée est strictement interdite.

8.5 Tout renseignement provenant du système d'information douanière ou des bases de données pertinentes et des rapports des contrôles après dédouanement devrait rester confidentiel.

8.6 Le contrôleur devrait respecter les conditions d'intégrité officielles qui s'appliquent aux fonctionnaires des douanes.

9. Système de bases de données sur le Web à la disposition des unités de contrôle après dédouanement

Les fonctionnaires des douanes peuvent utiliser des systèmes informatiques modernes tels que le Système d'exploitation des tarifs pour identifier les éléments à soumettre au contrôle après dédouanement. Il se peut que les codes tarifaires déclarés de certaines importations soient différents de ceux qui correspondent à la même désignation des marchandises. Le Système d'information douanière donne aux fonctionnaires les renseignements nécessaires au traitement des mouvements ou des envois de marchandises qui

présentent un risque, et le Système de gestion des statistiques commerciales fournit des moyennes de valeurs déclarées des marchandises importées auxquelles les contrôleurs peuvent se référer pour vérification.

10. Recours administratif offert à la partie contrôlée

Si la partie contrôlée conteste la décision des douanes relative au classement tarifaire, à la valeur en douane ou au montant du droit à recouvrer sur les marchandises, elle peut déposer une demande de réexamen auprès des douanes dans les 30 jours qui suivent la réception de la notification d'imposition.

11. Coût de l'infrastructure informatique pour le système de contrôle après dédouanement

Dans certains pays, la création et le maintien d'une infrastructure informatique solide et efficace, dont dépend la réussite d'un programme de vérification après la mainlevée, peuvent avoir un coût élevé. Dans notre cas, cependant, la conception et la maintenance du système informatique de vérification après dédouanement sont assurées par les fonctionnaires des douanes eux-mêmes, ce qui évite les frais supplémentaires liés aux programmes externalisés. L'ajout des bases de données qui existent déjà dans des domaines tels que le recouvrement des recettes, l'analyse et l'évaluation du risque et les statistiques commerciales constitue l'ensemble de l'infrastructure informatique nécessaire à la mise en œuvre du système de contrôle après dédouanement.

12. Coût et résultat de la mise en œuvre du système de contrôle après dédouanement

12.1 Coût de mise en œuvre du contrôle après dédouanement pour l'exercice budgétaire 2010-2011

Nombre de contrôleurs	40
Frais de personnel	2,610,900 \$EU
Dépenses de formation	11,000 \$EU
Coût total de mise en œuvre du contrôle après dédouanement	2,621,900 \$EU

12.2 Résultats de la mise en œuvre du contrôle après dédouanement pour l'exercice budgétaire 2010-2011

Contrôles effectués	583
Écarts constatés lors du contrôle après dédouanement	454
Valeur estimative des droits non acquittés et des amendes perçues	26 579 778 \$EU
Classification des types d'écarts constatés	
- Évaluation	49,57%
- Classement tarifaire	18,70%
- Origine	1,72%
- Désignation des marchandises et spécification	1,20%
- Dissimulation de marchandises importées	0,17%
- Autres	6,52%

La comparaison entre les coûts et les résultats du contrôle après dédouanement montre que les recettes totales sous forme de droits non acquittés et d'amendes perçues résultant directement du contrôle sont dix fois plus élevées que le coût des ressources humaines affectées au système en 2011.

13. Difficultés rencontrées depuis la mise en œuvre des contrôles après dédouanement

En raison des possibilités de collusion entre la partie contrôlée et ses fournisseurs, la valeur transactionnelle réelle est difficile à vérifier et à déterminer, ce qui constitue un défi pour les autorités.

Comme le délai légal pour procéder au contrôle après dédouanement est de deux ans à compter de la mainlevée des marchandises, certains importateurs sont parvenus à achever leurs opérations avant que le processus de vérification ait été effectué par les douanes, ou à déménager dans un autre lieu où ils n'ont pas pu être localisés.

La pénurie de personnel, notamment les contrôleurs expérimentés, limite l'efficacité que pourrait avoir le contrôle après dédouanement.

14. Mesures prises pour surmonter les difficultés

Il est remis aux parties contrôlées des instructions administratives claires

qui soulignent l'importance de la conformité et les sanctions en cas de comportement illicite, afin qu'elles puissent se conformer en connaissance de cause.

Une fois que l'unité de contrôle après dédouanement du bureau de douane sur le terrain décide de procéder à un contrôle, le fonctionnaire des douanes est encouragé à agir rapidement, afin de réduire le risque que la partie contrôlée prenne des dispositions pour éviter la vérification.

Si un écart ou une activité illicite sont constatés lors de la vérification après dédouanement, l'unité de contrôle après dédouanement du bureau de douane sur le terrain doit le signaler à la DGOC afin qu'elle prenne les mesures appropriées pour éviter une évasion fiscale ultérieure. En cas d'évasion de taxes intérieures, les autres organismes compétents doivent en être informés.

Il est important de dispenser une formation renforcée aux contrôleurs nouvellement nommés et de leur transmettre l'expérience acquise en matière de contrôle. Outre les réunions organisées deux fois par an pour partager les expériences, chaque unité de contrôle après dédouanement du bureau de douane sur le terrain doit échanger les rapports des contrôles après dédouanement tous les mois ou lorsqu'il y a lieu, afin de permettre l'acquisition des renseignements utiles émanant des autres bureaux de douane et de prendre les mesures nécessaires.

15. Conclusions

La mise en œuvre d'un système de contrôle après dédouanement, outre qu'elle réduit des contraintes telles que les délais qui sont généralement liées au dédouanement, instaure un environnement favorable pour les contribuables ayant un bon bilan de conformité et contribue à réduire l'évasion de droits et de taxes.

Les coûts de l'infrastructure informatique et les frais de personnel nécessaires à la mise en œuvre du système diffèrent selon les pays. Dans notre expérience en particulier, si l'on prend comme exemple l'exercice budgétaire 2010-2011, sans dépenses supplémentaires nécessaires pour l'infrastructure informatique, comme indiqué, les dépenses totales de personnel et de formation ont été de 2 621 900 dollars EU, alors que les recettes estimatives provenant des droits recouverts et des amendes ont été de 26 579 778 dollars EU, soit presque dix fois le coût des ressources humaines affectées à la mise en œuvre du

système de contrôle après dédouanement. Parmi les autres avantages notables à signaler et qui peuvent être attribués au moins partiellement à la mise en œuvre du contrôle après dédouanement figurent l'élévation du niveau de conformité, l'amélioration de la facilitation des échanges et l'accroissement de la compétitivité économique.

Pour nous, il est donc valable de poursuivre le processus de vérification après dédouanement. Nous devons accroître les efforts pour améliorer notre système de base de données et notre capacité d'analyser et d'identifier les risques, ainsi que pour trouver les moyens d'accélérer le recrutement de fonctionnaires des douanes expérimentés et la formation permettant au personnel d'avoir le niveau requis.



附件二十二

Symposium on Practical Experience of Implementing Trade Facilitation Reforms, Including Their Costs and Benefits
July 10 and 11, 2012

Tuesday July 10

Moderator: WTO Secretariat

10:00 - 10:25 Introductory Remarks

Speaker: Ambassador Sperisen-Yurt, Chair of NGTF

10:25 - 11:45 **Session 1: Panel: Why Trade Facilitation is important**

Speakers: eBay, COMESA, IMPERIAL Logistics Africa Division

eBay Inc.: Ms. Hanne Melin, Legislative Counsel Europe,

COMESA Business Council: Mr. Leonidus Runyutu, Board Director

IMPERIAL Logistics Africa Division: Mr. Cyril Laubscher, Business Development Director

11:45 – 1:00 **Session 2: Best Practices - Pre-Arrival Processing**

Speakers: Japan, Peru, Nigeria

Japan Customs and Tariff Bureau: Mr. Michihito Kojima

Peru: Mr. Espinoza Portocarrero

Nigeria Customs Service: Taju Olanrewaju, Deputy Comptroller of Customs

1:00 - 3:00 Lunch Break

3:00 – 4:30 **Session 3: Best Practices - Authorized Traders**

Speakers: Dominican Republic, Kenya Revenue Authority, European Union, Swedish Customs

Dominican Republic: Jovanny Feliz, Analista de Relaciones Internacionales y Negociaciones Comerciales Direccion General de Aduanas (DGA),

Kenya Revenue Authority: Jonah Cheruiyot - Deputy Commissioner Programmes & Policy
Division Customs Services Department

European Union: Peter Kovacs

Swedish Customs: Christopher Kristensson, Senior Policy Advisor,

4:30 – 6:00 Session 4: Best Practices - Post Clearance Audit and Risk Management

Post Clearance Audit:

Speakers: Chinese Taipei,

Chinese Taipei: Judith Han, Director of Department of Valuation, Directorate General of
Customs

Papua New Guinea Customs Service: John Sam, Assistant Commissioner - Customs
Modernization

Risk Management:

Speakers: Cameroon, New Zealand

Cameroon Direction Générale des Douanes: Cameroon Gasper Konneh, Chargé d'Etudes
Assistant

New Zealand Embassy, Brussels: Andy Badrick- Customs Counsellor,

Wednesday July 11

Moderator: WTO Secretariat

10.00 – 11:30 Session 5: Best Practices - Customs Co-operation

Speakers: Canada, WCO, Jamaica, Brazil,

World Customs Organization: Mr. Shingo Matsuda, Technical Officer, Compliance & Facilitation
Directorate,

Canada Border Services Agency: Mr. Claude St. Denis, Manager, International and Partnerships
Directorate,

Receita Federal do Brasil (Brazilian Internal Tax Revenue and Customs Administration):

Marco Antonio Siqueira, Senior Customs Auditor, Division on International Customs Affairs

Jamaica Customs: Sean Taylor, Director of Research, Valuation

11.30 - 12:45 Session 6: Trade Facilitation Assistance: OECD Creditor Reporting System

Speakers: OECD, Trademark Southern Africa

OECD: William Hynes, Policy Analyst, Development Co-operation Directorate,

Trademark Southern Africa: Mr Charles Chaitezvi, Programme Manager responsible for Customs and Trade Related Issues

12:45 - 1:00 Closing Remarks

Certificate of Appreciation

This certificate is awarded to

**Separate Customs Territory of Taiwan, Penghu,
Kinmen and Matsu**

In recognition of their contribution to the WTO Symposium On Practical
Experience Of Implementing Trade Facilitation Reforms, Including Their Costs
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WTO OMC

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Geneva, Switzerland

Certificate of Appreciation

This certificate is awarded to

Judith Han
Chinese Taipei

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