

COMPENDIUM

of Authorized Economic Operator Programmes



WORLD CUSTOMS ORGANIZATION

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Introduction

The WCO Authorized Economic Operator (AEO) programme is widely acknowledged as a key driver for a solid Customs-Business Partnership; secure, transparent and predictable trading environment; and in a wider context, enhanced economic prosperity.

The WCO strongly supports the implementation of an AEO programme and welcomes the growing number of countries implementing AEO as well as various Customs compliance programmes and the Authorised Operator scheme under the WTO Agreement on Trade Facilitation (TFA) as a first step towards the implementation of a full-fledged AEO programme.

It is to note that the number of Mutual Recognition Agreements/Arrangements (MRAs) signed and currently being negotiated has considerably increased during last year, and these positive dynamics demonstrate the increased engagement of all relevant stakeholders and provides a basis for a harmonised approach in a view of achieving mutual bilateral and plurilateral recognition agreements.

Beyond developing standards, guidelines and providing capacity building support to the WCO Members in establishing, maintaining and enhancing AEO programmes, the WCO facilitates communication and cooperation among WCO Members and key stakeholders on the AEO and MRAs implementation. Recognising the dynamic development of AEO programmes among WCO Members, the WCO is conducting an annual update of the AEO Compendium, which aims to be a primary source of information including good practices, for developing/enhancing national AEO programmes.

Since its first publication in 2010, the AEO Compendium has become an important source of information for Customs and other key stakeholders, such as the business community, academia and all those who have a professional interest in the latest developments concerning AEO programmes around the world.

The Compendium contains concise but concrete and structured overview of the current AEO programmes and MRAs implemented by WCO Members, so that all interested persons can use it as a reference to existing practice on national, regional and global levels. In addition to the provision of basic information on AEO and Customs compliance programmes, the Compendium also includes a short overview of respective AEO programme accreditation procedures and benefits. Contributions are not confined to the present situation only and most Member States have also provided valuable information on their potential future developments/initiatives.

The AEO Compendium is incorporated in the *WCO SAFE Package* that contains tools to assist in establishing and administering AEO Programmes. While under the SAFE Framework of Standards a single definition for a SAFE AEO programme is provided, there is currently no definition of Customs compliance programmes. There are a number of trusted trader related programmes that are contained within various international instruments, and being implemented by Customs administrations.

The Compendium makes a clear differentiation between the SAFE AEO programme, Compliance programme (*similar to the Authorized Person concept in the Revised Kyoto Convention (RKC) Standard 3.32*) and the WTO TFA Authorised Operator scheme.

Transitional Standard 3.32 of the RKC refers to the concept of “authorized persons” who must have “an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records”. On the other hand Article 7.7 (Trade Facilitation Measures for

Authorized Operators) of the WTO TFA makes provision for ‘Authorized Operators’ who meet a set of criteria, which may include appropriate record of compliance with Customs and other related regulations, a system of managing records for necessary internal control, financial solvency and supply chain security. The Authorised Operator concept does not, other than stating that the programme must exhibit one or more of the criteria listed, mandate any need to have security considerations as part of its design. If there is no security requirement, the Authorized Operator scheme could also be considered yet another Customs compliance programme.

For the purpose of this Compendium, a Compliance programme has been clearly differentiated and could possibly be defined as a Customs facilitation programme which requires of an operator an appropriate record of compliance with Customs requirements, a satisfactory system for managing commercial records and, where possible, a good financial solvency.

The main difference between the SAFE AEO Programme and a Compliance programme lies in the fact that security requirements such as those prescribed in Annex IV of the SAFE 2015 are not specifically included in a Compliance programme. Also, unlike the SAFE AEO programme, Compliance programme may not have common specified criteria and standards. As a consequence bilateral/plurilateral/regional mutual recognition of such programmes could be a challenge.

The WTO TFA provides that the WTO Members are encouraged to develop Authorized Operator schemes on the basis of international standards, where such standards exist. The RKC and its guidelines and the SAFE Framework of Standards provide such standards. These WCO Standards, supported by the tools in the SAFE Package, i.e. the AEO Implementation Guidance, the AEO Compendium, the AEO Validator Guide, the Model AEO Appeal Procedures, the Authorized Economic Operator and the Small and Medium Enterprise (FAQ), the AEO Template and the Mutual Recognition Arrangement/Agreement Guidelines, can effectively support and assist WCO Members in developing and implementing WTO TFA - Authorized Operator schemes. Given that the WTO TFA mentions all four criteria (even if non binding) for Authorized Operator scheme, it may be appropriate to use the AEO criteria/requirements as in the SAFE as a standard to develop Authorised Operator scheme under the WTO TFA. Using the AEO criteria as a standard to implement Article 7.7 of the WTO TFA will assist in ensuring a harmonized approach and in enabling those that go for it to achieve seamless mutual recognition at bilateral, sub-regional, regional and, global levels.

In a SAFE context, a Compliance programme could perhaps be a first step or stepping stone to the SAFE AEO programme. This is to say that unless all the requirements of the SAFE Framework of Standard are complied with by an operator in the supply chain, it would not have a SAFE AEO status.

Considering the above, the 2018 edition consists of five parts dealing with AEO programmes based on the WCO SAFE Framework of Standards (Part I), Customs Compliance programmes implemented by Customs administrations (Part II), Customs administrations’ experiences of working together with other agencies (Part III), Authorized Operator scheme of the WTO TFA (Part IV) and Mutual Recognition Agreements/Arrangements of AEO programmes (Part V). The Appendix contains a list of AEO programmes.

Based on the information provided by Members for 2018, the updated edition of the AEO Compendium identifies, among others, the following :

- **77** Operational AEO Programmes and **17** AEO programmes under development
- **57** MRAs concluded and **35** MRAs are being negotiated in addition to **4** plurilateral MRAs being negotiated
- **31** Operational Customs Compliance programmes and **2** Customs Compliance programmes to be launched

The WCO Secretariat appreciates information provided by its Members and encourages all Members to contribute for further sharing of good practises and for strengthening of cooperation between Customs and the private sector.

Disclaimer

The Compendium disseminates the findings of work in progress to encourage the exchange of ideas about Customs issues. The views and opinions presented in this paper do not necessarily reflect the views or policies of the WCO or WCO Members.

This Compendium is available on the WCO public website: www.wcoomd.org. The Compliance and Facilitation Directorate can be contacted by email: Facilitation@wcoomd.org

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Abbreviations

| | |
|-------------|---|
| AEO | Authorized Economic Operator |
| MOU | Memorandum of Understanding |
| MRA | Mutual Recognition Agreement/Arrangement |
| RKC | Revised Kyoto Convention |
| TFA | WTO Agreement on Trade Facilitation |
| SAFE | WCO SAFE Framework of Standards to Secure and Facilitate Global Trade |
| SME | Small and Medium Enterprises |
| WCO | World Customs Organization |
| WTO | World Trade Organization |

I. Operational AEO Programmes and AEO Programmes under Development

A. *Operational AEO Programmes*

1. SOUTH AMERICA, NORTH AMERICA, CENTRAL AMERICA AND THE CARIBBEAN REGION

a) Argentina

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|--|--|------------------|---|--|
| Customs System of Reliable Operators (SAOC) This programme expired after the issuing of General Resolution 4150/2017, which implemented the new Authorized Economic Operator programme | 2006 | Import/export (only for CUSE system ¹) | Exporters (since 2006) Reliable Customs brokers (since 2009) Postal Service Providers System PSP/ safe couriers to be incorporated (CUSE System) (since 2012). | 4 | External Note No. 37/2006 (requirements and responsibilities for export). External Note No. 50/2006 (determines the office in charge of receiving accession forms). General Resolution No. 2350/2007, issued by the Federal Administration of Public Income (AFIP) to establish the proceedings for the control of the destinations of the exports for consumption. External Note No. 48/2008 (a specific programme for SME). External Note No. 3/2009 (information to be registered in the Maria Computerised System (S.I.M.). The destinations indicated will go through green channel, except when the legal rules indicate otherwise). External Note No.37/2009 (requirements and responsibilities) General Resolution N° 3253/2012 Customs procedure - Foreign Trade Importer/Exporter- Customs Service Auxiliaries. | <ul style="list-style-type: none"> • Reengineering of the Reliable Operators Customs System – Change in the name and new types of certifications • Signing MRA |

¹ CUSE System is a programme recently incorporated by the Federal Administration of Public Revenues of Argentina. Its main goal is to establish a process based on technological innovations as well as procedures of risk analysis and assessment that will allow certifying Courier service providers. With the aim of guaranteeing the traceability and safety of the deliveries made using Courier services, Resolution 3253/2012 has been enacted and is in its first phase of implementation.

| Accreditation (components, process) | Benefits |
|---|---|
| <p>General requirements:</p> <ul style="list-style-type: none"> • To comply with the rules and if appropriate, to provide a warranty; • To submit the application to the Customs General Directorate, together with the additional documentation proving the fulfillment of the requirements; • To describe the production process, the transportation, the security rules, among other things (secure supply chain); • Availability of the computerized management system – inventory and control. The controls are risk-based; • Availability of the image control system that facilitates a fluent and permanent communication with the Customs control areas. <p>Solvency criteria are lower for SMEs. The fulfillments of the tax and customs obligations are taken into account.</p> | <ul style="list-style-type: none"> • Saving costs and time. Reduction of operational costs for the operators; • Anticipation of the consignments sent to other countries; • Competitive difference with other operators; • Use of non intrusive technology for cargo control; • International accreditation of the supply chain; • Identification as Reliable Operator by other Customs Administrations; • Access to the main facilities at the ports of entry in the countries of destination; • Secure and smooth transportation of goods; • Keep the integrity of the shipment. |

b) Bolivia

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|--|--|---|------------------|--|---|
| Operador Económico Autorizado – OEA (Authorized Economic Operator – AEO) | March 24th 2015 January 26, 2016 March 31, 2016 December 2016 | Exports Customs Brokers Import Highway Carriers | Exporters, Customs Brokers, Importers, Highway carriers, gradually incorporate other operators (Cargo Consolidators/D econsolidation) | 4 | Supreme Decree N° 1443 that regulates de OEA Program; 2012. Board Resolution of the Bolivian Customs that create the area responsible for implementing the OEA Program in Bolivia; 2013. Board Resolution of the Bolivian Customs that will give sustainability to the Program. Presidency Resolution of the Bolivian Customs that approve the process to certificate operators. | <ul style="list-style-type: none"> • <u>Uruguay</u>: Action Plan Signed on 19/04/2016. It is currently in Phase 3 y 4 (simultaneously): Discussion of operating procedures and Conclusion of the Mutual Recognition Arrangements/Agreements. • <u>Andean Community of Nations (multilateral) (Colombia, Ecuador and Peru)</u>: Action Plan Signed on 10/02/2017. It is currently in Phase 2: joint assessment visits. • <u>Brazil</u>: Memorandum of Understanding signed on 19/12/2017 and Action Plan ongoing. |

| Accreditation (components, process) | | | | | | General Benefits |
|---|--|--|--|--|--|---|
| <p>General requirements:</p> <ul style="list-style-type: none"> • To comply with tax and customs regulations. • To comply with government and labour regulations. • To comply legal regulations. • To be financially solvent. • Stockholders, partners, legal representative of the company and staff that work with tax and customs procedures should not have police and criminal records related with the supply chain security. • To have an adequate security level, complying the supply chain security requirements <p>Accreditation:</p> <ul style="list-style-type: none"> • Submit application to Customs: The applicant should fill and remit the form with supporting documents. • Documentary evaluation: The AEO staff will check all the information (form and supporting documents) that the applicant remitted. • Validation visits to check the supply chain security requirements: The AEO staff will shift to the locations of the company in order to inspect the supply chain security procedures that the applicant incorporate to comply with the requirements. <p>Certification:</p> <p>After performing the validation, the AEO certification will be granted or denied.</p> <p>The certification is issued by Customs Administration (National Customs of Bolivia) and it is valid for three years. During this period of time, at least 2 control visits will be done in the verification of satisfactory record of compliance with obligations, validation of safety requirements and the granting of benefits. The record of satisfactory performance includes the establishment and legal residence in the country, the absence of sanctions in the tax, customs, currency, sanitary and phytosanitary issue during the two years preceding the</p> | | | | | | <p>General Benefits</p> <ul style="list-style-type: none"> • Assigning a customs official to help companies to coordinate and resolve Customs issues related with their certified operation. • Priority attention in operational and administrative procedures. • Dissemination of its AEO status at the national and international levels. • The AEO can use the logo of the AEO programme of Bolivia. • Participation in new customs initiatives. • Free delivery Token as bailment. • Communication and forwarding of updated customs regulations. • Access to the international platform "AEO Community of Practice". <p>Exporters Benefits</p> <ul style="list-style-type: none"> • Reduction of red and yellow channels for export declarations. • Priority to handling clearance formalities. • Streamlined documentary examination and / or physical recognition, when assigning red or yellow channel. • Streamlining in the cancellation of term and return of guarantees for RITEX operations. • Reduction of en-route controls. • Submission of final export with minimal information. • Evaluation of commercial partners involved in the certified activity. • Plant capacity in verification remotely shipment and placement of seals. <p>Customs Brokers Benefits</p> <ul style="list-style-type: none"> • Qualification for customs clearance at the national level. • Reduction of global guarantees to ensure the operations in which they operate. • Assigning most users on the system of the Customs. • Prioritization in the attention of requests for exemptions from customs duties. • Reduction of fines for customs violations. • Care for contingencies or eventualities. • Assignment of criteria of lower risk in the selective system of the National Customs. <p>Importers Benefits</p> <ul style="list-style-type: none"> • Reduction of red and yellow channels for export declarations. • Priority to handling clearance formalities. |

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| <p>filling of the application, background check for the applicant and staff linked to it, be current in payment of obligations and have expertise and experience in performing the activity for which purports to be authorized. The security requirements include providing relevant documents, staff selection, security management etc</p> | <ul style="list-style-type: none"> • Be a receiver of information for tracking the charge via e-mail • Streamlined documentary examination and / or physical recognition, when assigning red or yellow channel. • Reduction of en-route controls. • Evaluation of commercial partners involved in the certified activity. • Priority in the revision of merchandise declaration with information sheet. • For green channels, immediate lift, without the entrance of the merchandise to customs warehouse. • Reduction of guarantees to access payment facilities. • Priority attention to present the logistics service in customs areas. <p>High Way Carriers Benefits</p> <ul style="list-style-type: none"> • Enabling transport units with global guarantee. • Exceptional qualification for importation without a maximum established. • Reduction of the percentage of documentary revision of Cargo Manifests covering export goods. • Prioritization in the entrance and exit of the transport units in the customs area. • Preferential treatment in Border Customs Administrations. • Availability of spaces for custody, verification and unloading of merchandise. • Expedition in the habilitation of users in the Customs system. • Priority treatment in the physical inspection of the transport units loaded in Foreign Customs Agencies. |
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c) Brazil

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---|-----------------|---|------------------|---|--|
| Brazilian AEO Programme (Programa Brasileiro de Operador Econômico Autorizado) | AEO-Security December 10, 2014 AEO-Compliance December 11, | Import / Export | Importer, Exporter, Bonded Warehouse Keeper, Port and Airport Operators, Carriers, Customs Brokers, Freight Forwarders. | | Secretariat of the Federal Revenue Normative: IN RFB nº 1.598/2015 Voluntary participation | The Brazilian AEO Programme is scheduled to be implemented in 3 stages. First stage was launched in 2014, and since then, operators can be certified based on compliance of security criteria (AEO-Security). In 2015, when second stage was launched, certification also occurs based on fulfillment of tax and customs rules and procedures (AEO-Compliance). AEO-Compliance was implemented as: |

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| | 2015 AEO Single Window Status (AEO Integrate d with other governm ent agencies) | | | 84 AEO: 59 importers, 9 exporters, 4 importers/ exporters, 2 Customs Bonded Warehouse Keeper, 2 Carriers, 6 Freight Forwarder, 1 Port operator/ Customs Bonded Warehouse Keeper, 1 Airport operator/ Customs Bonded Warehouse Keeper | | <ul style="list-style-type: none"> • AEO-Compliance tier 1: for importers, exporters and customs brokers; • AEO-Compliance tier 2: only for importers and exporters. <p>AEO holders of both AEO-Security and AEC Compliance tier 2 certifications are considered AEO-Full . Blue Line, former Brazilian trusted trader programme, was merged with AEO-Compliance in March, 2016, and Blue line certified companies were provisionally certified as OEA-Compliance tier 1 until its Blue Line permission decays. In 2017, the focus will be on integrating other government agencies aiming at the streamlining of regulatory procedures. The first agency to integrate will be Agriculture, and the pilot project will occur in the first semester of 2017.</p> |
| <p>For certification in the Brazilian AEO Programme compliance shall be verified with the following, according to the chosen system: 1- AEO-Security; 2-AEO-Compliance tier 1 or tier 2; 3 –AEO-Full.</p> <p>General Requirements:</p> <ul style="list-style-type: none"> • An appropriate record of compliance; • Computer-based system to manage commercial, tax, financial and operational records; • Financial solvency; • Commercial partners policy; and • Human Resources policy; • Appropriate Security Standards (for AEO-Security); • Appropriate Compliance Standards (For AEO-Compliance tier 1 and tier 2). <p>Accreditation:</p> <ul style="list-style-type: none"> • Fill in an application and a self-assessment questionnaire, and send them to Customs; • For AEO-Compliance tier 2 and AEO-Full fill in a Supplemental Validation Report that includes risk maps of operators work | | | <p>General Benefits (to all operators):</p> <ul style="list-style-type: none"> • Specially appointed AEO Customs Support Officer • AEO List on Customs' Website; • Use of the AEO Program Logo; • Priority when applying for a different AEO Type, Tier or System; • Mutual Recognition Agreement Benefits (MRA); • Active participation in updating laws and customs procedures related to AEO (Consultative Group); • Requirement waiver when asking for special customs regimes; and • Customs and AEO certified operator's joint workshops and trainings. <p>Benefits to AEO-Security and AEO-Full:</p> <ul style="list-style-type: none"> • Real time channel definition; • Lower rate of document and physical controls in EXPORT operations; • Priority on document and physical controls; • AEO Carriers can realize simplified export procedure to SME; and • Guarantee waiver for transit. | | | |

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| <p>process;</p> <ul style="list-style-type: none"> Customs performs a risk analysis and a physical inspection of the applicant; Customs awards/rejects the AEO Certification; Monitoring of AEO after certification to ensure compliance level is maintained; Customs suspends/revokes the AEO Certification (if needed). <p>The conditions for acceptance and rejection of the applicant as well as suspension and revocation of the AEO certification are laid down in the legislation.</p> | <p>Benefits to AEO-Compliance tier 1 and AEO-Full:</p> <ul style="list-style-type: none"> Priority on AEO Classification of Goods Decision (maximum of 40 days); Guarantee waiver for temporary admission; and Permission to rectify import declarations in smaller lots. <p>Benefits to AEO-Compliance tier 2 and AEO-Full:</p> <ul style="list-style-type: none"> Real time channel definition Lower rate of document and physical controls in IMPORT operations; Priority on document and physical controls; Permission to submit import declaration before the goods arrival (only for goods imported by sea); and Green channel for Temporary Admission (document and physical controls waiver). |
|---|---|

d) Canada

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|------------------------------|---------------------------------|---------------|---|------------------|-----------------------------|--|
| Partners in Protection (PIP) | 1995, revision in 2002 and 2008 | Import/export | Importers, exporters, carriers (rail, sea, air, highway), customs brokers, couriers, warehouse operators, freight forwarders, shipping agents | 1838 | No specific AEO legislation | <ul style="list-style-type: none"> Simplify the application process through automation and streamlining of processes. Develop a web-based application processing system (web portal) to simplify program application, administration, and information exchange. Phase 1 of Portal launched in 2014. Phase 2 scheduled for 2017-18. Develop further benefits in consultation with private industry. Continue to provide AEO assistance and cooperation. Plan additional MRAs with compatible AEO programs. |

| Accreditation (components, process) | Benefits |
|--|--|
| <p>Program Membership Application Process:</p> <ul style="list-style-type: none"> • Applicants to the PIP program complete and submit a Security Profile (the program's application form) in which they provide detailed information on how they meet the program's minimum security criteria, including: physical security and access controls; procedural security; conveyance, cargo, and equipment (container, trailer and rail car) security; data and document security; personnel security; security training and awareness; and business partner security. • The Security Profile is reviewed, concerns identified, and a thorough risk assessment performed. • An onsite validation of the company is performed to confirm the program requirements are met. • The company is invited to sign the Terms and Conditions of PIP Membership, in which they commit to maintaining PIP's minimum security criteria and providing any updates to their information in a timely manner.. <p>PIP members are revalidated at least once every four years, in which an updated Security Profile, risk assessment, and site validation are performed.</p> | <ul style="list-style-type: none"> • Lower rate of physical examinations. • Access to Canada Border Services Agency (CBSA) expertise (assignment of a single contact for customs issues). • Dedicated access lanes at certain ports of entry for eligible highway carriers (FAST lanes). • Program communications and stakeholder consultation. • Recognition by international customs administrations via MRAs. Enhanced industry marketability as an accredited low-risk company. • The PIP program is factored into the CBSA's Business Resumption Plan in the event of trade flow disruptions. • |

e) Colombia

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|------------------------------------|----------------|---------------|--------------------|---|---|---|
| AEO – Authorized Economic Operator | September 2011 | Import/export | Importer, Exporter | By the end of 2017 there were 38 AEO Authorized companies | Decree 3568 de 2011. Amended by decree 1894 from 22 September 2015. Resolutions 15 and 67 of 2016 | <ul style="list-style-type: none"> • By the end of 2018 it will be allow the participation of ports and customs brokers to the program |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>There are two Categories:</p> <ul style="list-style-type: none"> - Security and Simplification. - Sanitary Security and simplification <p>The Process of authorization has 7 steps:</p> <ol style="list-style-type: none"> 1. The company submits the AEO Application to the customs 2. The customs and other control authorities reviewing the background of the company in matters of legal accomplish, financial viability, time of establishment, permits and licenses and debts to customs and other authorities 3. Customs accepts or rejects the AEO application 4. The customs and other control authorities analyse the AEO Application, and the company supply chain 5. The customs and other control authorities do the visit to validate the requirements accomplishment 6. The customs and other control authorities, issue the technical concept about the requirements accomplishment 7. Customs General Director issues the AEO authorization | <p>Control authorities (Customs Authority, National Police, Sanitary Authority, Phytosanitary Authority, Ministry of Trade) recognize them as safe and reliable supply chain operators.</p> <ul style="list-style-type: none"> • An operations officer is assigned by each of the control authorities to provide support to the AEO's operations. • Invitation to participate in the Congress for Authorized Economic Operators. • Invitations to participate in training activities programmed by control authorities for Authorized Economic Operators, on matters within their area of expertise. • Reduction in the number of examinations, physical and documentary inspections for export, import and customs transit operations by the National Tax and Customs Authority, DIAN, and reduction of physical inspections for export operations by the Colombian National Police. • Exporters and importers declare directly to the Customs, for import, export and transit matters. • Reduction in the value of global guarantees required by the Customs • Authorization to carry out the inspection of goods subject to export ordered by the Customs, at the exporter's premises and authorized warehouses. • Exporters may present a Global Shipping Authorization Application with only partial loads. • When an importer is acting as a declarant, the importer may consolidate payment of any incurred customs duties, penalties and interests. • Non-intrusive inspections by the Colombian National Police for export operations, provided that the port, airport or border crossing has the technological tools to carry out this type of control. • The Authorized Economic Operator status will be used as one of the criteria considered by the Risk Management System of the Foreign Trade Single Window (VUCE) in order to obtain a faster response in application evaluations. • Authorization to carry out the inspection of goods subject to export ordered by the Colombian Agricultural Institute (ICA), on the premises or authorized warehouses of the exporter, when needed. • Reduced number of physical inspections for export operations by |

| Accreditation (components, process) | Benefits |
|-------------------------------------|--|
| | <p>the Colombian Agricultural Institute (ICA).</p> <ul style="list-style-type: none"> • Reduced number of physical inspections for export operations by the National Food and Drug Surveillance Institute (INVIMA). • Re-shipment goods that at the time of the customs intervention in the previous and simultaneous control, are different from the ones negotiated and that arrived at the country due to supplier's error. • Submit the request for boarding authorization at the place of shipment. • Do not submit an advance customs declaration in cases where it is mandatory. <ul style="list-style-type: none"> • No need to secure guarantees for fulfillment of customs obligations. • Customs clearance procedures for imported goods may be carried out at the declarant's premises. • The cost of redemption fines will be reduced by fifty percent (50%). • Authorization to carry out consolidation or deconsolidation of cargo, cargo transport or customs brokerage through authorized warehouses. • Authorization to carry out consolidation or deconsolidation of cargo, cargo transport or goods warehousing through customs agencies. • For declarants, authorization to make deferred payment of any duties and taxes incurred. • Increased quota for exporting samples with no commercial value as per the requirements of the National Tax and Customs Authority, DIAN. • Authorization to declare benefiting from a transit regime without customs restrictions for departure or place of destination, as long as those places are authorized by the National Tax and Customs Authority, DIAN. • The AEO may prove fulfillment of its export obligations, within the established time frame, through a certificate stating the degree of compliance, signed by the legal representative and a certified external auditing firm, along with the corresponding form, |

f) Costa Rica

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|--|-------------------|--|--|-----------------------------|--|
| Customs Facilitation Programme for Reliable Trade (PROFAC) | 2011: Export 2015: other actors in the logistics chain (Import, Maritime Port, Export cargo terminal) | Export and Import | Export, Import, Maritime Port, End Export cargo terminal | 10 Export 10 Import 2 Maritime Port 2 Export cargo terminals. | Executive Decree No 38998-H | 2017: Customs brokers, Warehouse keeper, land transport and maritime transport |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>Certification Process of the Authorized Economic Operator</p> <p>Article 11°- Application. The natural or legal person who voluntarily requires to be certified as AEO in the Customs Facilitation Programme for Reliable Trade, must submit to the Area of External Relations and Affairs of the Directorate General of Customs, the PROFAC Certification Request Form established for that purpose by administrative decision of general application, attaching the documents and self-assessment questionnaire of the company established for this purpose by administrative decision of general application. Both, the application form and the self-assessment questionnaire shall be submitted and signed by the person with capacity and legal authority to act and contract obligations in its own name or the company's name.</p> <p>Article 14°.- Analysis and verification of admissibility. Once the PROFAC certification application is submitted, the Area of External Relations and Affairs, initiates the process of analysis and verification of the admissibility of the information and required attachments. This process shall consist of a detailed study of the application, accompanying documents and records of the applicant; which shall take place within eighty working days after the submission of the application. When, as result of the admissibility study, the necessity of preventing an error or omission, or the compliance with any of the formalities required for the preprocessing of the application, is determined by the Area of External Relations and Affairs, the person concerned shall be prevented to correct them within the prescribed period of ten working days.</p> <p>The prevention, duly notified to the person concerned, at the place or means indicated in the request, will suspend the deadline for completion of the process for the administration.</p> <p>When the prevention period ends, the Area of External Relations and Affairs will determine the compliance of the formalities provided in this process and will immediately continue with the next phase of certification, if applicable.</p> <p>If the requester does not comply in time, the Area of External Relations and Affairs shall issue the administrative decision denying the certification and order the closure of the file, within three working days after the prevention deadline.</p> <p>Article 15°.- Assessment and verification requirements. This phase consists on the implementation of a field study and elaboration of a final report carried out by the Area of External Relations and Affairs, to verify and assess compliance with the requirements under this decree.</p> <p>After the field study, if necessary, the Area of External Relations and Affairs will prevent the person concerned to correct the breaches, or procedural requirements</p> | <ul style="list-style-type: none"> 1) Status of reliable and secure company before the National Customs Service. 2) Designation of ROFAC executives. 3) Advertisement for certified companies on the website of the Ministry of Treasury, in national and international events and advertising materials about the AEO. 4) Training in technical customs procedures and customs matters. 5) Simplification and facilitation of customs procedures and operations concerning: <ul style="list-style-type: none"> a. Priority attention in the customs procedures b. Reduction of physical and documentary controls. c. Priority in case of physical and/or documentary examination. d. Extended hours at customs offices. e. Site selection for the inspection of goods in the event of physical examination. f. Priority attention and mobilization of loads on border crossings. 6) International recognition as PROFAC trade operators through Mutual Recognition Agreements. 7) Others provided by the Directorate General of Customs, according to its competence. • |

| Accreditation (components, process) | Benefits |
|--|----------|
| <p>for the certification as AEO.</p> <p>The corrections shall be implemented within one month; during which case the process deadline of the respective phase, for the administration, will be suspended. When the prevention period ends, the Area of External Relations and Affairs shall conduct a re-inspection of the facilities and evaluate those areas indicated in the prevention.</p> <p>After the reinspection, the final findings report shall be issued, to support the recommendation to authorize or deny the certification as AEO.</p> <p>If, as a result of the recommendation provided in the final findings report, the PROFAC certification is granted, the Directorate General of Customs shall issue the respective administrative decision within the following three working days.</p> <p>If the recommendation is the denial of the certification, the Directorate General of Customs shall also issue the respective administrative decision within the following three working days.</p> <p>Article 16°.- Issuance and validity of the certification. Within five working days after the notification to the requester concerning the certification, the Directorate General of Customs shall issue the AEO certification. This certification shall be authorized for a period of four years.</p> <p>After four years as AEO, the person or company may proceed to make a new application for certification, prior compliance with the formalities and requirements laid down in this Regulation.</p> | |

g) Dominican Republic

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|---|---|------------------|---|---|
| Authorized Economic Operator-AEO | 22 March 2012 | All International Trade Supply Chain Import, Export | Importer Exporter Customs brokers Warehouse keeper Manufacturer | 111 | AEO Decree 144-12, March 22, 2012. Inter-institutional Agreement (Signed on February 23, 2012). Requirements per operator. Documental validation guide. | Goals for next two years are: <ul style="list-style-type: none">• Continue the capacity building about the AEO program to all the customs employees working with the AEO program including:• Increase the number of members (250 Companies)• Sign more MRAs with other Customs administration |
| Accreditation (components, process) | | | | | Benefits | |
| <ul style="list-style-type: none"> • Self-evaluation questionnaire • Application Form • Depuration and verification of the previous conditions • Security Profile • Validation on campus and report of results • Certification | | | | | <ul style="list-style-type: none"> • Low documentary and data requirements as appropriate; • Express Release: Reduced number of physical inspections and examinations, as appropriate; • 24 Hour Release, 7 days a week • Assignment of Account Agents to follow up and operationalize the benefits of the AEO within Customs. • Low rate of physical inspections and examinations as appropriate; • Rapid release time as appropriate; | |

h) Ecuador

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-------------------------------------|------------------------------|---|--|--|---|--|
| Operador Económico Autorizado (OEA) | 18 th August 2015 | Operators involved in the international supply chain irrespective the size of their business. Nowdays, this custom | The Program is focused to the Operators involved in the international supply chain, such as: Manufacturers, Importers, | [4] exporters [1] Custom broker | According with the Ecuadorian Laws, the AEO Ecuadorian Program is established in the COPCI «Código Orgánico de la Producción, | *The AEO Area estimated that will include in this year (2018) two different operators as: Temporary Storage (Port and Airport). The inclusion of the others operators will be in progressive form. *Continue adding new benefits to certified operators. |

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| | | <p>administration had included, the following actors:</p> <ul style="list-style-type: none"> *Export. * Customs Brokers. * Operators of Special Economic Development (ZEDE)." | <p>Exporters, Customs Brokers, Carriers (airlines, shipping lines, inland carrier), Freight Forwarders, Deconsolidated, International Freight, Ports, Customs Warehouses, Temporary Storage, Courier, Terminal Operators.</p> <p>Irrespective the size of their business."</p> | | <p>Comercio e Inversiones».</p> | <p>*The AEO Area has issued a draft government decree in order to strengthen the third pillar of the Normative Framework SAFE.</p> <p>* On february/2017 was signed the Plan de Acción, with The Andean Community members, in order to sign a MRA on dic/2018 approximately."</p> <p>*On november/2017 the Ecuadorian Custom has been approach with the government entities, in order to recognize the AEO program and in the future could sign a government agreement.</p> <p>*Gradually incorporate governmental entities in the AEO Program.</p> |
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| Accreditation (components, process) | Benefits |
|---|--|
| <ul style="list-style-type: none"> • At first, the Applicant shall check the "Basic Conditions" and "Requirements". When the Applicants' documents are completed, the entire documentation must to be send to Ecuadorian Customs. • Then the AEO Area will check that whole documentation sent by the Applicant has been completed according with the AEO Ecuadorian Program requirements • Finally, the referred documentation, along with all necessary documented procedures, shall be available when AEO Customs officials go to assess the AEO Ecuadorian Program | <ul style="list-style-type: none"> • Increase its competitive on world trade, furthermore, will improve its high prestige and company credibility. • Raise security controls in its supply chain. • Priority attention in customs processes by Ecuadorian Customs, including custom clearance faster. • Less post release inquiries. • Lower risk score in the Risk Assessment. • Permanent assistance of an customs officer. • MRA with other countries. |

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| Requirements inside the company. <ul style="list-style-type: none"> The verifying time of the AEO Ecuadorian Program requirements submitted on Applicants documents is 6 months and could be outspread according by AEO Department criteria. | |
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i) Guatemala

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|----------------------------------|---------------|--|---|--|---|
| Authorized Economic Operator of Guatemala (AEO-GT) | Operational since September 2011 | Import/Export | All operators in the international supply chain: Importers, Exporters, Customs Brokers, Logistic Operator, Warehouses, Ports, Carriers, manufacturer | Total 6 1 Customs Broker, 1 Logistic Operator, 1 Seaport, 1 Exporter and 2 Importers | Central American Uniform Customs Code – CAUCA-and regulation – RECAUCA- Central American Customs Code Agreement of the Directors of the Tax Administration Superintendence, No.14-2010 and reforms (No. 17-2013) | <ul style="list-style-type: none"> Encourage or promote improvements to strengthen regional customs legislation contained AEO. Strengthen national legislation of the AEO program. Promote the signing of ARM with major trading partners. |
| Accreditation (components, process) | | | | | | Benefits |
| <p>Main requirements:</p> <ul style="list-style-type: none"> At least five consecutive years of operations in international trade; Demonstrate financial solvency to meet obligations and availability of resources to maintain and improve measures aimed at securing the goods supply chain; Compliance with the tax and customs legal framework during the last five years; A CTTV system, particularly in areas identified as sensitive. This system must have link to Customs Authority; <p>Detailed drawings and updated facilities of the company; Industrial Safety Technical Report; Annual operating plan review and maintenance of security measures; Organizational structure of the company; Description of the actors in the supply chain involved in their business operations.</p> <p>General accreditation procedure:</p> <ul style="list-style-type: none"> Self-assessment; Submit an application; Information verification both internally and externally; Validation audit (on site visit); | | | | | | <ul style="list-style-type: none"> Reduction of physical inspections; Personalized service through a supply chain specialist; Technical training; Simplification of customs operations; Mutual Recognition Agreement. Customer Service Priority |

- Approval by the Central Customs;
- Issue a Certificate;
- Periodical checking of the documents and post validation audit based on risk assessment.

j) Jamaica

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|----------------------|--------------------------------------|--------------------------------------|--------------------------|---|
| Authorised Economic Operator (AEO) Programme | 28 July 2014 | Importers /Exporters | Importers , Exporters, Manufacturers | Total 130 Exporters 33 Importers 130 | Currently being reviewed | <ul style="list-style-type: none"> • Completion of validations September 2017 • • Technical assistance mission held April 4th – 6th, 2017 with WCO and OAS • • Commence sensitization of programme to new exporters or those not aware of the programme June 2017 • • Internal sensitization of programme to JCA staff and external stakeholders May 2017 |
| Accreditation (components, process) | | | | | | Benefits |
| <p>STEP 1 Completion of online Prequalification Questionnaire, Application & Self Assessment Questionnaire Review of application by JCA to determine acceptance of application</p> <p>STEP 2 Initial validation Initial Validation Findings Report submission to applicant 60dy validation follow-up, 60dys after the initial visit for outstanding requirements 90dy validation follow-up, 30dys after the 60dy validation follow-up for outstanding requirements Final Validation Report</p> <p>STEP 3 Review and Recommendation of Validation Report by AEO</p> | | | | | | <ul style="list-style-type: none"> • Simplification of Customs processes • Reduction in the inspection of cargo being imported and exported • Possibility of requesting a specific place for Customs inspection to be conducted • Easier access to authorizations and permits through the Public Sector • Inter-Institutional Committee (PSIIC) • Post clearance documentary inspection • Stronger strategic alliance with the Customs Agency • Assignment of an Account Manager to each AEO • Competitive advantage for the AEO compared to the non-AEO with regards to marketability: AEO status can lead to further business opportunities, as companies are considered secure and reliable traders • Provides faster logistics handling |

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| <p>Committee Letter of denial / acceptance Where application is recommended for acceptance or provisionally accepted, letter of acceptance along with MOU is sent to the company for signature and returned to JCA Company placed on all systems to commence processing of declarations as an AEO</p> | <ul style="list-style-type: none"> • Reduced costs as a result of the reduction in turn-around time on the ports • |
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k) Mexico

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-------------------------------------|-----------------|----------------|---|--|---|---|
| Authorized Economic Operator (AEO)) | 2 January, 2012 | Import/ Export | Importer/Exporter Highway Carriers Customs Broker Railway transport Industrial park Bonded Warehouse Strategic Bonded warehouse Courier | 542 Exporters & Importers 119 Customs Brokers 92 Highway Carriers 2 Bonded Warehouse 1 Strategic Bonded Warehouse 1 Courier 757 Total AEO <i>*Information correspond to certified companies, up to December 2017</i> | Mexican Customs Law: Article 100-A, 100-B and 100-C of Customs Law Mexican General Rules for Foreign Trade: Title 7 | <p>Encourage the cooperation with other government agencies (National Police and Civil Aviation).</p> <ul style="list-style-type: none"> • Promote close collaboration with the private sector. • Increase the number of certified companies. • Continue adding new benefits to certified operators. |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>Mexican AEO's process consists of the following stages:</p> <ol style="list-style-type: none"> I. Tax and Customs Analysis Conducted to verify the applicant's tax and customs compliance status as well as | <p>The main benefits for AEO certified companies include:</p> <ul style="list-style-type: none"> • Simplification of administrative operations. • Reduced percentage of customs examinations. |

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| | <p>financial viability, through internal systems.</p> <p>II. Analysis of the Company's Security Profile and validation visit A review of documents and analysis of the Company's Security Profile is conducted, possibly requesting additional or missing information. Once the company meets the application requirements, a validation visit is scheduled to all of the company facilities previously registered.</p> <p>III. Authorization After the AEO specialists conclude their validation report and once it is reviewed and accepted internally, the authorization will be issued. Companies that meet all requirements will be issued a written authorization within 90 days.</p> <ul style="list-style-type: none"> The validity of the certification is 1 year for AEO (Importer/Exporter & Strategic Bonded warehouse) and 2 years for Highway Carriers, Customs Brokers, Railway transport, Industrial park, Bonded Warehouse, Couriers. | <ul style="list-style-type: none"> Expedite customs clearance. Assigning an AEO specialist as an account executive. Exclusive lanes for import and exclusive FAST lanes for export. Increased length of stay for temporarily imported goods. Additional opportunities for amendments in customs documentation and for corrections after customs clearance. A list of highway carriers, customs brokers, railway carrier, industrial park, bonded warehouses and couriers is published on the official website.A list of highway carriers, customs brokers, railway carrier, industrial park, bonded warehouses and couriers is published on the official website. |
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I) Panama

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|------------------------------|---------------|-------------------|---------------------------------------|--|---|---------------------------|
| Authorized Economic Operator | May 2016 | Import and Export | Exporters, seaports, freight carriers | 3 (logistic operators) to certify. 3 in process | Regional and National. Law 26 of April 17, 2013. G.O. No. 27268-b (approving the protocol of incorporation of the Republic of Panama into the subsystem of economic integration of the Central American integration system). Central American Uniform Customs Code (CAUCA) and its Regulations (RECAUCA). Executive Decree 988 of October 2013. | Incorporation of Importer |

| Accreditation (components, process) | Benefits |
|--|---|
| <p><u>Self Assessment</u> The Applicant, prior to submitting the application, must conduct a self-assessment to measure the degree of compliance with the requirements.</p> <p><u>Application Submission</u> The applicant must submit the application to Customs, together with the documents requested.</p> <p><u>Analysis and verification</u> To the application presented is made the "Due Diligence" is verified all the data, history of customs compliance, financial viability.</p> <p><u>Performing validation</u> If the result is favorable, proceed to prepare and carry out the validation of prevention and safety requirements in the company's facilities.</p> <p><u>Certification</u> If the result of the validation visit is favorable, certification is granted</p> | <ul style="list-style-type: none"> • Art. 10 Executive Decree 988 of 2014. • Recognition as a safe and reliable AEO in the logistics chain by the ANA. • Categorization in a low risk channel in the ANA risk analysis system. • Priority in the application of customs controls and in inspections selected by risk analysis or other risk management entities. • Facility to carry out the relevant controls in the dependencies of the operator. • Agility in the procedure during the dispatch of goods. • Training on the part of ANA in matters within its competence. • Priority following an incident of closure and reopening of customs or border offices. • Possible international mutual recognition. • Authorization to certified companies for the use of the AEO logo. |

m) Paraguay

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|------------------------------|---------------|-------------------|--------------------|-------------------------------|-------------|--|
| Authorized Economic Operator | 2018 | Import and Export | Importer, Exporter | 1 certificate has been issued | Draft | Initially: 2018, importers and exporters 2019, Customs brokers |

| Accreditation (components, process) | Benefits |
|---|--|
| <ul style="list-style-type: none"> • <u>Individual limited liability company, limited liability company, limited liability company or other types of authorized companies.</u> • <u>Uninterrupted trajectory of customs operations with minimum 3 years of seniority, prior to the date of application to the program.</u> • <u>Have the authorizations, licenses and records required by each control authority to exercise their activity.</u> | <ul style="list-style-type: none"> • Advance customs clearance • Less physical and documentary inspections • Priority treatment in case it is selected for inspection • Possibility to choose inspection place • Ease to benefit from customs simplification procedures • Recognition as a business associate by type of certification • Assignment of an AEO Operations Officer • Reduced data input requirements for the customs declaration • Mutual recognition |

n) Peru

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|------------------------------|---------------|-------------------|---|------------------|--|--|
| Authorized Economic Operator | October 2012 | Import and Export | Exporters, importers. customs brokers, Warehouse. | 51 | General Customs Law Legislative Decree N° 1053 AEO Certificate Rules Supreme Decree N° 184-2016-EF. AEO Certification General Procedure Resolution N° 35-2016-SUNAT/5F0000 | Incorporate other operators: 2017 -Increase the number of AEO companies: 2017 Sing MRA with other Customs Administration: 2017 Developing further benefits for AEOs: 2017 Participation of other Government Agencies: 2017 |

| Accreditation (components, process) | Benefits |
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| <p>General requirements:</p> <ul style="list-style-type: none"> • Satisfactory records of compliance with regulations in force • Proper system of accounting and logistics records allowing traceability of operations • Financial soundness properly proven • Adequate security level. <p>Accreditation:</p> <ul style="list-style-type: none"> • Self-assessment questionnaire • Submit the application to Customs. • Submit the documentation to Customs. • Documentation revision • Validation visits • Whole evaluation • Certification <p>Certification:</p> <ul style="list-style-type: none"> • The certification is issued by Customs Administration (SUNAT). Undefined validity. • Customs Administration shall conduct yearly post validation audits based on risk assessment. • The grounds for suspension and cancellation of the AEO certificate are laid down in the legislation. | <ul style="list-style-type: none"> • AEO companies have 28 customs benefits related to: • Reducing examination rates to the export and import cargos according to risk; • Priority to handling clearance formalities; • Preferential treatment in processing claims and refund procedure; • Control of customs value in post-clearance; • Preferential treatment in technical consultations; • Direct export from the business site; • Assigning special officers to help companies to coordinate and resolve Customs issues; • Use nominal guarantee for clearance of goods in imports and temporary admission; • Direct acting as customs dispatcher without security; • Priority in handling trade formalities such as modifying or rectifying data; • Preferential treatment in actions of extraordinary control; • Preferential service during contingencies or the potential closing of ports and/or airports; • Exclusive training sessions. |

o) Uruguay

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------------------------|---------------|--------------------------------|---|------------------|---|--|
| QUALIFIED ECONOMIC OPERATOR (QEO) | MARCH, 2014 | ALL THE SUPPLY CHAIN OPERATORS | -Importers -Exporters -Brokers -Highway Carriers -Freight Forwarders -Free Trade Zone Users -Free Trade Zones -Warehouses -Port Terminal -Cargo Terminal | 50 | <ul style="list-style-type: none"> -Law 19.149; art. 148 (created the figure of the QEO). -Law 19.276, art. N° 40 Customs Code (introduces the figure of the QEO). -Decree N°51/2014 (regulates the main aspects of the Program). -Decree N°210/2015 Article 10 of Dec. 51/2014 is replaced referring to the requirements to obtain and maintain QEO certificate. -Customs Resolutions: *N°31/2014 (regarding the approval of complementary provisions for the purposes of making the Program operational). *N°62/2014 (regarding the designation of members to the Advisory Committee). *N°10/2015, N° 33/2015, N° 3/2018 (concerning the incorporation of new benefits). | Strengthen cooperation with customs of other countries – Sign MRAs |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>Accreditation process has 3 different stages;</p> <p>1. Processing of the AEO application: All applicants operators shall submit an application form to begin the process. This application requires declaring compliance with the eligibility criteria. Primary verification of the level of compliance with the requirements to enter the program.</p> <p>2. Certification: carry out on site validations to verify the fulfilment of requirements and submit a report to the General Director with the recommendation of approval or reject the certification of the company.</p> <p>3. Maintenance and eventual renewal: carry out on site validations to verify the continued fulfilment of the requirements by the holder of the certification.</p> <p>On site validations to the company for the renewal of the certification which can be voluntarily requested by the holder of the certificate.</p> | <ul style="list-style-type: none"> • AEO Officer assigned permanently, to guarantee support and assistance to the companies • Priority when selected for documentary and physical controls • Reduction of post clearance controls • Simplified procedures • Fewer physical and documentary controls • Regular training • Updated official AEO list |

p) USA

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|---------------|---|----------------------------|---|---------------------------|
| Customs-Trade Partnership against Terrorism (CTPAT) | 11.2001 | Import/Export | Importers, Exporters, Carriers (Air, Sea, Highway, Rail), Customs Brokers, Third Party Logistics Providers, Consolidators (Air Freight, Ocean transport, NVOCC), Marine Port Authority & Terminal Operators, Foreign Manufacturers (Canada & Mexico Only) | 11,605 as of February 2018 | Security and Accountability for Every Port Act of 2006. Voluntary program. | |

| Accreditation (components, process) | Benefits |
|--|--|
| <p>Accreditation:</p> <ul style="list-style-type: none"> • Certify security profile within 90 days once all information has been provided to CBP; • Conduct an on-site validation – within one year of certification. • Requires that Partners update their security profile and risk assessments on an annual basis. • Conduct revalidations within 4 years of the initial validation or sooner based on risk as assessed by CBP. | <ul style="list-style-type: none"> • Reduced Examination Rates • Eligibility to Participate in other U.S. Government Programs, e.g. the Free and Secure Trade (FAST) & Importer Self-Assessment (ISA) Programs • Stratified Exam Benefit for Importer Partners • Front of the Line Processing • Business Resumption • Expedited Trade Processing • Access to a Supply Chain Security Specialist (SCSS) • Penalty Mitigation • Benefits through Mutual Recognition |

2. NORTH OF AFRICA, NEAR AND MIDDLE EAST REGION

a) Egypt

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|-------|------------------|------------------|-------------|---------------------------|
|-----------------|---------------|-------|------------------|------------------|-------------|---------------------------|

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|---|------------|---------------|---|---|--|---|
| Authorized Economic Operator AEO-Egypt | 25/06/2014 | Import/Export | Importers, exporters, Customs Brokers and warehouse keepers | 124 operators (exporters, importers), customs brokers and warehouse keepers | The "AEO EGYPT" program is regulated by some rules and administrative instructions as follows: - The issuance of the Ministerial decree no. 204/2013 amending some rules of the executive regulation of the customs law no. 66/1963 and its amendments issued by the decree of the Minister of finance no.10/2006. A last paragraph has been added to Article (1) of the introductory Chapter (Definitions) defining the AEO as follows: "Each party involved in flowing the International trade, whatever his role is, authorized by the national customs authority and complies with the WCO SAFE standards." - The Ministerial decree no. 204/2013 stipulates the replacement of the provision of Article 86 of the regulation by the following provision as follows: "The Egyptian Customs Authority shall launch the AEO program, based on the WCO SAFE framework of standards, aiming at the facilitation and expedition of the release process of the AEO's cargos, whether imported or exported, in accordance with the conditions and rules issued by the | Granting more benefits in the light of: <ul style="list-style-type: none">- fixing the latest NII equipments in most customs posts- expanding the facilities situated in the Cooperation Protocol has been signed on 7/7/2013 between the Egyptian Customs Authority and the General Organization for Import and Export Control regarding the activation of the "AEO Egypt" programme |
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Director General of the Egyptian Customs Authority."

- The decree of the Egyptian Customs Authority no. 36 dated 13/5/2013 stipulates that the Importers and Exporters shall be authorized for the AEO program according to the conditions and standards contained in the specified models.

This is provided that the Head of the Central Directorate of the AEO shall issue the decisions of authorization, suspension and revocation as well as apply all the amendments to the rules and conditions of the program.

- The Procedures circular no 51/2013 of the Customs Procedures and Regimes Sector define the advantages of the AEO program and procedures regulating the handling process of the AEO's cargos.

- A Cooperation Protocol has been signed on 7/7/2013 between the Egyptian Customs Authority and the General Organization for Import and Export Control regarding the activation of the "AEO Egypt" programme in order to overcome all the obstacles hindering the International trade flow to keep up with the increased trade flow through the International supply chain, since both parties play a

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| | | | | | <p>crucial role in controlling goods movement through the customs offices.</p> <p>In the light of the above mentioned, a facilitations package is to be provided from both parties to all authorized companies with the most minimum risk level through the use of the risk management and the latest technological methods.</p> | |
|--|--|--|--|--|--|--|

Accreditation (components, process)

Benefits

This process includes several steps as follows :

- Step 1: the Department of monitoring & evaluation delivers a names list of the companies, Known for their compliance with customs laws, whose imports value exceeds USD 5 millions per year, to the customers Department.
- Step 2: the Customers Department undertakes marketing of this program to these companies and carries out checks to ensure whether the importation and the exportation standards specified by the customs administration are being fulfilled by these companies or not. If the standards are Found to be fulfilled, the companies names are sent for verification to the legal affaires Departments, the national & political security in the Arab Republic of Egypt.
- Step3: After obtaining these competent authorities approval, a workshop is held for the newly-Joined companies to make them aware of the program advantages and to measure the actual performance level through a questionnaire to be circulated. Exceptional courses are organized for the companies representatives at the Customs Institute to obtain customs clearance licenses and to monitor solving problems, whenever exist, with the assistance of the employees of the General Directorate of Operations to complete the release process within the most reduced possible timeframe.
- Step 4 : the Operations Directorate provides all customs procedural services to overcome all the obstacles and problems facing customers during the release process
- Step 5: the General Directorate of compliance manages a set of systems to check the customers compliance with the customs regulations, rules, restrictions and procedures regulating the workflow of the Central Directorate of the AEO, aiming at providing the Directorates of Risk Management, compliance & post-clearance Audit with the feedback Knowledge needed for accelerating the release process of these companies cargos.
- Step 6 : the General Directorate of monitoring & evaluation is responsible for evaluating the services performance level provided to customers at the customs areas as well as monitoring the services performance level provided by the Central Directorate of the AEO.

The Advantages of being an Authorized Economic Operator :

- A customs committee to be assigned to undertake the completion of all the customs procedural formalities of the cargos AEO's.
- All the AEO's cargos To be passed through the green lane using the non – intrusive scanning methods and the electronic random selection.
- Maximum expedition of the customs release process.
- Enhanced inventory management that reduces the costs incurred by the importer and the other parties.
- Minimizing the opportunities for imposing import duty fines.
- A specialized accounting manager is assigned to facilitate the release process of the AEO's cargos
- Providing an easy, unified, integrated & voluntary services across the ports for the AEOs.
- Monitoring release processes of the AEO's cargos in all customs areas.
- A representative of the competent authorities sharing the customs committee to facilitate the customs release formalities.
- Providing a Data collection system supporting compliance & Integrity.
- In addition to the fore mentioned advantages, the Customs administration benefits from this program as well :
- Maintaining credibility & transparency among the Customs administration, the trading community & the International organizations, in line with the International standards & conventions.
- Getting the benefits of the Mutual Recognition Agreement with Agadir Agreement Member States concluded on 13/4/2016

b) Jordan

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|---------------|--|-------------------------|---|---------------------------|
| Golden List Programme | 08.2005 | Import/export | Importers, exporters, carriers, customs brokers, warehouse carriers, QIZ companies | 81 members (31.12.2017) | n/a | |
| Accreditation (components, process) | | | | | Benefits | |
| <p>3 categories of compliance: A (Basic), B (important) and C (optional).</p> <p>To qualify for AEO the company must meet customs requirements and security requirements, as follows: compliance with A (basic requirements), with B (necessary requirements) with the possibility of developing plans to improve the necessary compliance and work to implement them within the specified time limits, and compliance as much as possible with C (optional requirements) .</p> <p>Also company must achieve the required compliance standards by examining samples at all stages.</p> | | | | | <ul style="list-style-type: none"> • Self-improvement by self-checks. • Reduce number of inspections (by expansion of green lane assignments). • Reduce goods post-release compliance audits.Pre-arrival clearance of goods. • Goods release before completing customs formalities. Give priority to the import and export companies and QIZ companies in clearance procedures. • Allowed to remove the goods off working hours against undertakings presented by clearance companies in the clearance centers. • Exception of their goods from customs escort except trucks loaded with cigarettes and alcoholic beverages. • Double public Guarantees for Commercial Companies. • Double compact Guarantees for clearance Companies • Providing consultancy and assistance and all possible facilitations. • Moral privileges such as letters of appreciation to the companies • Publish names of members on the Customs websites. | |

c) Morocco

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|--|--|---|---|---|---|
| 1- AEO - Customs simplifications with 2 sub-categories A and B AEO – Security and safety status for which AEO Customs simplifications accredited companies are eligible | operational since 2006 Phase 1: 16.02.2006 – Launch of the “categorisation des entreprises” programme, open to companies covered by Economic Customs Regimes (RED). Phase 2: 01.02.2008 – extended to operators under the general legislation. Phase 3: 23.02.09 – extended to the logistics sector. Since 12.11.2012, authorization renewed every 3 years. | Import/ Export and external trade activities - AEO Customs simplification Status open to operators involved in the international supply chain and settled in the national territory. This status may be categories A or B depending on how fully the operator satisfies the Customs compliance criteria, and complies with standards for records management and financial solvency. | Importers , exporters and logistics operators (brokers, carriers, express carriers, warehouse keepers). | 439 out of which 208 category A. Nine (09) companies received the label "ADII Common Categorization DGI" in January 2018 And twenty two (22) companies have shown interest in this label. OEA Safety Security: five (5) approved companies | Customs and Indirect Tax Code: (Art.73 a) regarding the AEO status. Decree No.2-10-121 of 6 July 2010 supplementing Decree No.2-77-862 of 9 October 1977 for implementing the Customs and Indirect Tax Code Arrêté (Ministerial Order) of Ministry of Economy and Finance n°690.11 du 22/07/2011 (BO n° 5987 du 17/10/2011) setting out AEO status categories and the authorization process. Arrêté (Ministerial Order) of Ministry of Economy and Finance n°690.11 of 22/07/2011 (BO n° 5985 of 10/10/2011) concerning the procedure for granting AEO status and the organization and functioning of the accreditation commission Implementing provisions : Circulaire (Circular) 5087/313 of 1/02/2008 concerning the AEO Customs simplifications status Circulaire n° 5142/313 of 23/02/2009 concerning conditions for granting the AEO Customs simplifications status to brokers, carriers and express integrators. Circulaire n° 5336 of 12/09/2012 concerning the renewal of the AEO Customs simplifications status Circulaire n°5516/313 of 17/02/2015 on the AEO denomination. Circulaire n° 5517/313 of 17/02/ 2015 concerning the AEO Security and safety | Public Partnership : Harmonization of the application process to facilitate mutual recognition among Customs partners (Tax administration, social welfare agency, national “office des changes”, control bodies) A pilot action has been launched regarding the aircraft industry sector in January 2015 Partnership engagement with the private sector: 8 agreements already signed with trade associations. |

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| | | | | In the course of approval of ten (10) companies having the status of AEO simplification customs of category A | | |
|--|--|--|--|---|--|--|

| Accreditation (components, process) | Benefits |
|---|--|
| <p>General requirements</p> <p>The administration grant Authorized Economic Operator (AEO) status to companies established on the national territory pursuing industrial, commercial or service-related activities involving international import or export trade which:</p> <ul style="list-style-type: none"> • have no criminal records of serious Customs infringements; • have a transparent system for the management of commercial documents and warehouses; • are financially solvent; • comply with the safety and security standards laid down in the reference documents drawn up by the administration. <p>Authorization:</p> <p>The authorization programme is related to facilitation and security matters and combines Customs facilities and security requirements.</p> <p>There are two types of authorization:</p> <ul style="list-style-type: none"> • AEO Customs simplification status, Category A or Category B, (National Programme) may be granted to operators who satisfy the Customs compliance criteria and who comply with standards for records management and financial solvency; • AEO security and safety status: may be granted to operators who satisfy the requirements for AEO Customs simplification (Category A) status who apply security and safety standards. <p>AEO Customs simplification status: initial authorization is granted on the basis of an audit visit conducted by an independent external audit team selected by the undertaking. The audit framework is drawn up in advance by the administration. It is based on nine criteria seeking to examine the overall operations of the undertaking (identification of the undertaking being assessed (general information); place of the undertaking in its environment; organization and infrastructure; business sectors, technology used and manufacturing process(es); accounting and financial situation; commercial matters; security of the supply chain; social and environmental circumstances; transparency of the undertaking and benchmark economic indicators).</p> <p>The application and the audit report is submitted to an ad hoc committee set up centrally proposing marks. Authorization is awarded on a permanent basis.</p> <p>Granting of status:</p> <p>An ad hoc committee has been set up centrally to rule on files proposing the conferral and withdrawal of Authorized Economic Operator status. The Authorization takes the form of :</p> | <p>Direct benefits:</p> <p>Expedited access to Customs facilitations and simplifications such as:</p> <ul style="list-style-type: none"> • Access to “green” lanes • Customs simplified procedures and less physical inspections • Access to authorized exporter status; • Access to local clearance procedure (clearance at operator’s premises) • Waiver of financial security in respect of economic Customs procedures; • Priority processing. <p>Indirect benefits:</p> <ul style="list-style-type: none"> • Awareness raising among authorized operators of security and safety issues and of the necessity of improvements; • Optimization of cost and supply chain timings; • Development of an audit culture internally and a commitment to implement upgrades for any matters; • Enhanced reputation and credibility nationally and internationally (status as a safe, reliable operator). |

- an Agreement between the administration and the economic operator concerned laying down the nature of the category of AEO status conferred, the benefits granted and the obligations for the grantee, the granting of the AEO certificate and the registration of his/her statement
- Withdrawal or suspension: AEO status may be withdrawn temporarily or permanently by decision of the director of the administration, after consulting the ad hoc committee, where the recipient:
 - has committed a Customs offence punishable by criminal penalties;
 - has renounced to the AEO status.

Monitoring of authorization:

Authorization is awarded on a permanent basis. However, the authority will, by way of a periodic review, regularly monitor compliance with the conferral conditions and criteria that resulted in the undertaking being authorized.

That review takes place every three years. It takes the form of an audit visit by Customs on the basis of a self-assessment questionnaire submitted in advance by the operator.

d) Tunisia

| Programme Title | Date launched | Scope | Type of operator | No. Of Operators | Legislation | Further plans |
|-----------------|---------------|--------|--|---|--|---------------|
| AEO | 26.01.2010 | Import | - Industrial (manufacturers) - Services | 36 certified companies (Simplification of Customs procedures) | Article 121a of the Tunisian Customs Code (Law 34/2008 of 02.06.2008 promulgating the Customs Code Draft government decree (in the course of publication) laying down the conditions, procedures and procedures for the granting, suspension and withdrawal of the status of the approved | |

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| | | | | | economic operator | |
| Accreditation (components, process) | | | | | | Benefits |
| <p>1. Submission of application</p> <p>2. Review of the documentation:</p> <p>The company must:</p> <ul style="list-style-type: none"> ▪ have a balanced financial situation ▪ be in good standing with the tax authorities ▪ be in good standing with the Customs authorities <p>3. Inspection of premises and audit</p> <p>4. Preparation of a reasoned audit report</p> <p>5. Presentation of the audit report and the situation of the company to the committee</p> <p>6. Decision of the committee</p> <p>– Unfavourable opinion ↙ Provisional rejection ↘ Outright rejection</p> <p>– Favourable opinion → Signature of an agreement between the operator and Customs</p> | | | | | | <p>AEO status grants the following benefits:</p> <ul style="list-style-type: none"> ❖ Immediate removal of goods at border points by means of: <ul style="list-style-type: none"> ➢ a request for authorization for removal or loading, or ➢ a detailed declaration automatically directed to the green circuit (channel) ❖ Easing of physical checks ❖ Simplification of Customs clearance procedures ❖ Attachment to a single Customs office ❖ Appointment of a single contact person |

e) Saudi Arabia

| Programme Title | Date launched | Scope | Type of operator | No. Of Operators | Legislation | Further plans |
|--|---|-------------------|--|--|---|---|
| Saudi AEO | First phase operation al from 1 June 2017. Full launch in January 2018. | Import and Export | Importers Exporters Customs Brokers Manufacturers Shipping/air Agents Cargo Handlers Carriers Customs Warehouse Operators Cargo Terminal Operators | 6 | GCC Common Customs Law supported by Customs AEO Policy Document | First phase starts in June 2017 with 6 companies. Full launch January 2018, opening the program for all companies. |
| Accreditation (components, process) | | | | Benefits | | |
| <p>The eligibility criteria for applying includes:</p> <ul style="list-style-type: none"> - Applicant is a legal entity involved in Customs related activities or a part of the international supply chain - Applicant conducts business in Saudi Arabia and has a Commercial Registration Number (CR number) - Applicant or its senior management must not have been convicted in court for serious criminal offences linked to economic activities during the last three years - Applicant must not have had a previous AEO status revoked by Customs within three years prior to application <p>During the AEO authorization process, Customs will validate a number of requirements in the following general areas:</p> <ul style="list-style-type: none"> - Record keeping - Financial viability - Compliance - Competence - Security <p>In general, the authorization process includes the following steps:</p> | | | | <p><u>The list of benefits include in the short term (to be introduced gradually):</u></p> <ul style="list-style-type: none"> - Dedicated fast lane at the border - Customs Warehouse - Prioritized inspections - Possibility for customs and OGA inspections at location requested by AEO - Publish names of members on the Customs websites - Reduced risk and reduced inspections - Marketing package and AEO logo - Services outside normal office hours free of charge - Prioritized when applying for customs and OGA authorizations - Dedicated Key Account Manager coordinating with Customs and OGA - Member of (AEO) Customs Consultative Group - MRA benefits <p><u>Planned benefits under consideration include:</u></p> <ul style="list-style-type: none"> - Free training once a year - Not required to present supporting documents for release | | |

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| <ol style="list-style-type: none"> 1. Application submitted by the applicant 2. Customs validates application, performs background checking and provide a tailored Self-Assessment Questionnaire to the applicant 3. Self-Assessment Questionnaire filed by the applicant 4. Customs performs extensive documentary and physical validation of applicant 5. System-based risk assessment performed by Customs 6. AEO status granted by Customs 7. Award of AEO Certificate 8. Monitoring and Management of the AEO includes Key Account Management and continues evaluation and monitoring 9. Re-validation occurs within five years | of goods <ul style="list-style-type: none"> - Advance ruling - Clear goods before arrival - Goods released before payment - Exempted from paying administrative fees and charges (i.e. application fee, annual fee for warehouse etc.). - AEO are preferential partners for PPP and outsourcing opportunities - Payment of duties, fees, charges, VAT after the release of the goods (self-guarantee, standing guarantee, deferred payment etc.) Access to Industry Information from Customs |
|---|--|

3. EAST AND SOUTHERN AFRICA REGION

a) Kenya

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|-----------------|---|--|---|---|
| AEO | 11.2010 | Import / export | Importers, exporters, transporters/shipper s, clearing agents | 38 importers/exporters 24 clearing agents; 2 transporters/shippers | East Africa Community Customs Management Act 2004 (EACCMA) | <ul style="list-style-type: none"> • Increase the number of AEOs by 40% annually; • Continue to sensitize and attract major stakeholders, including importers, clearing agents, port authorities etc; • Expand the programme to include top importers, manufacturers, container freight stations, shippers, oil importers, transporters and warehouse keepers; • Appointment of more liaison officers to service existing AEOs; • Develop a risk analysis mechanism, undertake annual audit to ensure suspension of non-compliant companies; • Ensure information sharing system with other revenue authorities, departments and governmental agencies. |
| Accreditation (components, process) | | | | | | Benefits |
| <p>Obligations of the AEO operator:</p> <ul style="list-style-type: none"> • Compliance with all statutory requirements and laws as per SAFE Framework of Standards, EACCMA and Regulations; • Compliance with all KRA and Customs requirements and laws; • Self regulation and assessment. • Submit monthly reports on declarations made to Customs. • Satisfactory accounting, logistical and file management systems. • Satisfactory security and safety standards (building, transporters and personnel). • Continuous participation in activities and programmes organized by Customs. <p>Accreditation:</p> <ul style="list-style-type: none"> • Sensitization of all Customs stakeholders and staff; • Application submission; • Company profile; • Company's accounting and logistics system; • Financial viability ; • Safety and security requirements ; • Education, training & awareness of staff; • Information exchange, access and confidentiality; • Application form scrutiny if it's duly filled and with the requisite documentation; | | | | | | <ul style="list-style-type: none"> • Expedited document processing ; • Expedited cargo release due to minimal checks at the control and release points; • Lower storage costs due to faster release of cargo; • Reduced transit time from faster clearance at Transit Points and fewer road-block checks; • Easy access to information from Customs Services Department; • Blue channel which denotes direct release in the Customs declaration system; • Improved partnership model between trade and government; • First consideration for participation in any enhanced cargo processing programmes in the course of improving |

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|-----------------|---|--|---|---|
| AEO | 11.2010 | Import / export | Importers, exporters, transporters/shipper s, clearing agents | 38 importers/exporters 24 clearing agents; 2 transporters/shippers | East Africa Community Customs Management Act 2004 (EACCMA) | <ul style="list-style-type: none"> • Increase the number of AEOs by 40% annually; • Continue to sensitize and attract major stakeholders, including importers, clearing agents, port authorities etc; • Expand the programme to include top importers, manufacturers, container freight stations, shippers, oil importers, transporters and warehouse keepers; • Appointment of more liaison officers to service existing AEOs; • Develop a risk analysis mechanism, undertake annual audit to ensure suspension of non-compliant companies; • Ensure information sharing system with other revenue authorities, departments and governmental agencies. |
| Accreditation (components, process) | | | | | | Benefits |
| <ul style="list-style-type: none"> • Site visit & validation of the information provided in the application form; • Request for no objection from Customs Divisions, Regions & other Kenya Revenue Authority Departments; • Seek no objection from other Governmental Agencies (Police, Standards Bureau, Market Authority); • Receive reports of the site visits from the vetting committee and their recommendations); • Customs Commissioner's approval and admission to the programme; Issuance of certificate. | | | | | | <ul style="list-style-type: none"> the Customs Services Department; • Have a relationship officer who is their contact person at the Department. |

b) Uganda

| Programme Title | Date launched | Scope | Type of operator | No. Of Operators | Legislation | Further plans |
|---|---------------------------------|---------------|---|------------------|---|--|
| AEO | 5 th September 2013) | Import/Export | 1.Importers/ Exporters/ Manufacturers and Bonded Warehouse 2.Customs clearing Agents Operators | 17 19 | 1.East African Community Customs Management Act; 2.East African Community (EAC) AEO policy Framework 3.WCO SAFE Framework of standards 4.Revised Kyoto Convention 5.National AEO MOUs | 1.Roll out of the Transporters and Freight Forwarders component by August 2017 2.Automation of the Authorisation process and M&E by September 2017 3.Increase the number of AEO operators from 36 to 100 by December 2018 4.Mutual Recognition Arrangements by March 2018 5.Research on new AEO benefits |
| Accreditation (components, process) | | | Benefits | | | |
| 1. Expression of Interest by the Applicant to Join the Program 2. Preliminary Consultation with Applicant 3. Issuance of Self-Assessment Forms to the Applicant 4. Onsite Inspection 5. Vetting 6. Preliminary Inspection Report 7. Common risk Mapping 8. Inspection management Letter 9. Authorisation • Preliminary consultation; | | | 1. Priority treatment in Customs areas 2. Simplified Customs Procedures 3. Pre-Arrival Clearance 4. Choice of place of Customs control 5. Self-Management of Customs Bonded Warehouses 6. Automatic Renewal of Customs Licences 7. Withholding Tax Exemption 8. Priority to Participate in all customs initiatives | | | |

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|---|--|
| <ul style="list-style-type: none"> Application; Vetting; On site inspection; Memorandum of understanding; Certificate. | |
|---|--|

c) Burundi

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|-------------|---|--|---|--|
| Authorised Economic Operator | 2014 | Pilot phase | Exporters, Importers, Customs agents Manufacturers Warehouses | 3 at regional level 8 at national level | Since Burundi is a member of the East African Community, it is the regional economic operator's manual of procedures that governs the program at the national level | The plan in force began in September 2016 and is valid until March 2018 • |
| Accreditation (components, process) | | | | | Benefits | |
| <ul style="list-style-type: none"> Accreditation application form Self-assessment form Conduct of an audit in the applicant company Decision of accreditation or not by the Customs Notification of the applicant/company Signing of an undertaking (AEO License) • | | | | | | |

d) Mauritius

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|---------------|-------------------|---|--|---------------------------|
| Authorised Economic Operator | 2012 | Import/Export | Importer/Exporter | Existing operators under the AEO programme is 2 | Customs(Cargo Community System Regulations 2008) | |
| Accreditation (components, process) | | | | | Benefits | |
| Category 1. Customs Simplification 2. Security and Safety facilitation <u>Process:</u> <ul style="list-style-type: none"> • Submission of Application Form and Questionnaire duly filled in • Face vetting of above documents • Onsite audit for past 3 financial years plus system security • Submit report • Approval • Letter to inform applicant of appointment including requirements to adhere with and obligations • | | | | | Fast track for Customs clearance of goods: reduction in dwell time and costs. These operators are exempted from submission of trade documents when processing customs declarations. <ul style="list-style-type: none"> • If the electronic system at Customs (the CMS) randomly selects any of the declarations for physical examination, such inspections are done at the premises of the operator. | |

4. FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALIA AND THE PACIFIC ISLANDS REGION

a) Australia

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---------------------------------|---------------|---------------|---|---------------------------|---|--|
| Australian Trusted Trader (ATT) | 1 July 2016 | Import/Export | ATT is open to all entities involved in the international supply chain. | 133 as of 25 January 2018 | Customs Act 1901 enables accreditation as a Trusted Trader and provide the relevant benefits. | Initiatives being explored include secure trade lanes, cross collaboration with border agencies and expansion of benefits for Trusted Traders. |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>Accreditation:</p> <ul style="list-style-type: none"> The entity completes an expression of interest to determine whether it meets key eligibility criteria of an Australian Business Number and two years trading history. The entity completes a self-assessment questionnaire that requests information against ATT qualification criteria. The Australian Border Force will ensure compliance with ATT qualification criteria by undertaking: <ul style="list-style-type: none"> a review of the entity's documentary application and physical validation of an entity's supply chain security and trade compliance practices. If the application is approved, the entity will enter into an ATT Agreement with the Australian Border Force. This outlines the conditions of ATT accreditation and the trade facilitation benefits available to the entity. The Australian Border Force works with the accredited Trusted Trader to manage ongoing compliance, including through periodic revalidation. | <p>Current ATT benefits include:</p> <ul style="list-style-type: none"> Differentiated examinations Account Manager Priority trade services Use of ATT logo Mutual Recognition Arrangements A monthly import / export report Streamlined process to become an Accredited Sponsor under the Temporary Work (Skilled) Visa (subclass 457) Programme Invitation to the ATT Symposium <p>Consolidated Cargo Clearance</p> |

| Accreditation (components, process) | Benefits |
|---|----------|
| <ul style="list-style-type: none"> If the application is approved, the entity will enter into an ATT Agreement with the Australian Border Force. This outlines the conditions of ATT accreditation and the trade facilitation benefits available to the entity. The Australian Border Force works with the accredited Trusted Trader to manage ongoing compliance, including through periodic revalidation. | |

b) China

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|-----------------------------|-----------------|--|---|--|---------------------------|
| AEO programme | April, 1 st 2008 | Import / export | Importers, Exporters, Manufacturers, Customs Brokers, Warehouses, or other | Advanced Certified Enterprises:3475; General Certified Enterprises:35778 (by Nov 31 st 2016) | Interim Measures of the General Administration of Customs of the People's Republic of China for Enterprise Credit Management (IMECM) | |

| Accreditation (components, process) | Benefits |
|--|--|
| <ul style="list-style-type: none"> AEO Application of Enterprises. Initial check on AEO application and other documents. Review on AEO application and other document. On-site certification or authorization. Final Conclusion. AEO certificate Issued. Follow-up monitoring and Re-authorization. | <ul style="list-style-type: none"> Low physical inspection rate . Simplified documents check. Priority in clearance formalities. Coordinator service. Guarantee release. Benefits under AEO MRA. Others. <p>Clearance facilitation measures are offered by the Customs administrations of foreign countries or regions covered by mutual recognition of AEOs.</p> |

c) Hong Kong, China

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|-------------------|---|---|---|--|
| Hong Kong Authorized Economic Operator (AEO) Programme | 02.04.2012 | Import and Export | All local operators engaging in the international supply chain activities | By end of 2017, 43 local companies (including 6 SMEs) are accredited as Hong Kong AEOs. | n/a Voluntary participation | To develop MRAs with other Customs administrations |
| Accreditation (components, process) | | | | | Benefits | |
| <p>Requirements:</p> <ul style="list-style-type: none"> • A history of good compliance with Customs requirements; • A good maintenance of verifiable commercial records; • Proven financial solvency; and • Appropriate security and safety measures. <p>AEO Status: Tier 1 and Tier 2</p> <p>Process:</p> <ul style="list-style-type: none"> • Companies conduct a self-assessment on their internal policies and operational procedures against the pre-determined criteria set under the Hong Kong AEO Programme; • Companies submit applications to Customs; • Customs conduct documentary check and on-site validation visits; and • Customs grant AEO status and issue certificates to companies which fulfil the pre-determined criteria set under the Hong Kong AEO Programme. | | | | | <ul style="list-style-type: none"> • Less Customs inspection; • Prioritized Customs clearance; • Enhanced goodwill as a secure trader with industry “kitemark”, boosting customer confidence; • Strengthened competitiveness and marketability; • Reduced stock loss, theft and pilferage; and • Privileged benefits granted by other economies under MRAs. | |

d) India

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|--|--|---|----------------------|--|--|
| “Authorized Economic Operator”(AEO) Programme | 23.08.2011 , 16.11.2012 and 22.07.2016 . | Imports and Exports/CHA/ Freight Forwarders/ Custodians or Terminal Operators/ Warehouse Operators | Importer, Exporter,Freight Forwarders, Warehouse Operator, Custodian/ Terminal Operator | 432 as on 22.12.2016 | Circular No. 37/2011, Circular No. 22/2012 and Revised by Circular No.33/2016 | 1. 1000 AEOs by 31 st March, 2017. 2. Sign more MRAs |
| Accreditation (components, process) | | | | | Benefits | |
| <ul style="list-style-type: none"> Scrutiny of documents for general compliance, legal compliance, management of commercial and transport records, financial solvency, safety and evaluates safety and security with respect to procedural security, premises security, cargo security, conveyance security, personnel security, business partner security and security training and threat awareness. On-site validation for AEO T2 and AEO LO within 90 days of the information and documents provided to confirm the security profile. Certification of AEO T1 within 30 days of submission of information and/or documents. Preparation of reports with recommendation to the AEO Programme Manager within 60 days of completion of onsite verifications. | | | | | <p>Depending upon the category of the AEO, benefits are as follows;</p> <ul style="list-style-type: none"> Higher facilitation level; Facility of direct port delivery of direct port entry of the import and export containers; Furnishing of reduced bank guarantee; Expedited investigations and dispute resolution on matters relating to Customs, Central Excise and Service Tax; Facility of Deferred Payment of Custom duty; Benefits of Mutual Recognition Agreements with other Customs Administrations for AEO T2 and AEO T3; Appointment of Client Relationship Manager (CRM) as a single point of contact; Facility of submitting paperless declarations with no supporting document in a physical form. | |

e) Indonesia

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|-----------------|----------------------|--|--|--|
| AEO | 17 March 2015 | Export , Import | Exporters, Importers | 75 Operators (Entities) along with 80 AEO Certifications Exporters and Importers (63) Entities along with 66 certifications), Customs Brokers Integrated (9 Entities along with 9 certifications), Warehouse (3 Entities along with 5 certifications) | Minister of Finance Regulation number 227/PMK.04/2014 date 17 December 2014; DGCE Regulation number 14/BC/2015 date 12 March 2015. | Additional AEO target: In 2018 become 115 certification; In 2019 become 150 certifications |

| Accreditation (components, process) | Benefits |
|--|--|
| <ul style="list-style-type: none"> • Application • Questionnaire (Self Assessment) • Document Checking (e.g. Self Assessment Questionnaire, Internal Control Organization, Maturity Model) • On Site Visit • Recommendation • Conclusion (Certification) | <ul style="list-style-type: none"> • Minimal percentage of document and/or physical examination • Priority for Customs Procedure Simplification; • Special services while the emergency and elevated threat level situation; • Priority offering as participant on a new Customs Program; • Corporate guarantee; • Trucklossing Facility; • Pre-notification; • Defer Payment; • Dedicated client manager for AEO; and/or • Outside of working hours services in certain condition |

f) Japan

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|--|---------------|--|--|--|---------------------------|
| AEO | 2006 Exporters 2007 (importers)- subsequently expanded the scope of the AEO programme | Import/Export | Importers, exporters, warehouse operators, customs brokers, logistic operators (carriers, forwarders, shipping companies, airlines), manufacturers | Importers: 96 Exporters: 242 Customs brokers: 187 Warehouse operators: 132 Logistic operators: 7 Total number: 664 operators (as of 2018.3) | Customs laws , Cabinet Order, Ministerial Ordinance and Order of the DG of Customs and Tariff Bureau | |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>General requirements:</p> <ul style="list-style-type: none"> • Compliance record; • Proper ability to conduct operations; • Cargo conveyance/premises security • Compliance programme. <p>Accreditation:</p> <ul style="list-style-type: none"> • Prior consultation (voluntary); • Self-assessment; • Examination of documents, on-site audit => AEO status; • Post-authorisation audit. If there is a problem –“Administrative order for improvement”. If no change – the status is revoked. | <ul style="list-style-type: none"> • Compliance-reflected examination and inspection; • Pre-arrival lodgement of import declaration and permission; • Release of cargo before duty/tax payment declaration and duty/tax payment; • Periodical lodgement of duty/tax payment declaration; • Waive the requirement to place export goods into the Customs area; • Establishment of a new Customs warehouse only by notification to Customs; • Compliance-reflected reduced audit for warehouse operators; • No monthly fee for customs warehouses; • Simplification of Customs transit procedure; • Lodgement of import/export declaration to any customs offices (to be introduced in Autumn 2017) |

g) Korea

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|---------------|---|--|--|---|
| AEO | 15.04.2009 | Import/export | 9 stakeholders: Exporters, importers, customs brokers, freight forwarders, transporters (bonded transporters), sea/air carriers, ground handlers, warehouse operators (bonded area operators, port terminals) | 292 companies authorised: 78 exporters, 80 importers, 60 freight forwarders, 11 warehouse operators, 9 transporters, 5 sea carriers, 49 customs brokers. 139 companies are SMEs (as of 1.04.2012) | Customs Act 259 (01.2008); Enforcement Decree of Customs Act 255-2,255 (04.02.2009); AEO Enforcement Rule (15.04.2009) | <ul style="list-style-type: none"> • Expanding AEOs continuously; • Supporting SMEs to obtain AEO status; • Developing further benefits for AEOs and measuring effect of the AEO program & MRAs; • Strengthening post monitoring and management on AEOs; • Expanding MRAs. |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>General requirements:</p> <ul style="list-style-type: none"> • Legal compliance; • Internal control; • Financial solvency; • Security management. <p>Accreditation process:</p> <ul style="list-style-type: none"> • Submit the application (self-assessment, risk evaluation, statement on AEO management, and internal AEO manager); • Audit (documentary and on site validation) ; • Assignment of the AEO Certificate classes according to the level of compliance: class AA (90% or greater); class A (80% or greater), or request for improvement measure; • AEO Certificate granted (valid for 3 years, renewal within 6 months before expiration) and a Customs Client Coordinator assigned; • Self-management/post monitoring; • Compliance assessment (by application or selection): class adjustment (especially AAA class needs greater than 95% compliance and appropriate best practices to share with other companies), or request for improvement measures | <p>General benefits: simplified and less physical inspection, simplified customs procedures, less financial burden, etc. The benefits differ according to the types of AEOs and AEO classes.</p> <ul style="list-style-type: none"> • Simplified and less physical inspection: <ul style="list-style-type: none"> • Less physical inspection by the customs in the ex/import process; • Inspection at a place the importer wants. • Simplified procedures: <ul style="list-style-type: none"> • Clearance without supporting trade documents; • Exemption from pre-clearance audit as well as post-clearance audit; • Provision of convenience in customs clearance, etc at international (air)ports to AEOs' representatives; • Self-determination on application of customs tariff rates, customs duty reduction/exemption, and instalment payment of customs duties and taxes. • Less financial burden: <ul style="list-style-type: none"> • Exemption from the obligation to deposit collateral for import clearance; • Monthly instalment payment of customs duties and taxes • Other: reduction of punishment for violation of customs-related laws. |

h) Malaysia

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|----------------|---|----------------------------------|---|--|
| AEO | 1.01.2010 | Import/ export | Importers and exporters, consisting of: - Licensed Manufacturing Warehouses, - Manufacturers in Free Industrial Zone, - Other Manufacturers, - Trading Companies. | 59 companies (as of 14.11.2016) | Customs Act 1967 Standing Instruction No.75 – Authorized Economic Operator | Expand the AEO scope to include: - Logistics Service Providers, - Warehouse Operators. Increase the number of MRAs. |

| Accreditation (components, process) | Benefits |
|--|--|
| <p>General requirements:</p> <ul style="list-style-type: none"> Companies involved in importation, exportation and movement of goods. Must be in operation for past 3 years in the country. High level of compliance with legal and regulatory requirements of Malaysian Customs. No outstanding duty/ tax arrears with Malaysian Customs. Prior security clearance from the Malaysian Customs and other relevant government agencies such as the Police Department and Company Commission for directors and personnel dealing with Customs clearance procedures. A proper internal control (audit trail) of all imports, exports and movement of goods. High security features in place in line with the requirements under the AEO guidelines and preferably with internal security compliance programme. Available facilities to pay duties and taxes via Electronic Funds Transfer (EFT). Mandatory training on Customs procedures approved by Malaysian Customs are required for the personnel and its forwarding agents/Customs brokers. <p>Accreditation:</p> <ul style="list-style-type: none"> Submission of the application form with necessary supporting documents. Verification on the application and the Company, the directors' and staff's background and others. Validation Audit (On-site Audit) AEO status granted by AEO Panel | <ul style="list-style-type: none"> Direct Release (fast clearance) from Customs control for importation, exportation and movement of goods. Customs clearance with minimum data and simplified process. Self-assessed declaration in import, export and movement of goods periodically in accordance with specific schedules. Deferred payments of Duties/taxes via Electronic Fund Transfer (EFT). Simplified drawback claims based on self-accounting principles. |

i) New Zealand

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------------------|---------------|--------|---|--------------------------------------|--|---------------------------|
| Secure Exports Scheme (SES) | 2004 | export | Exporters NB: Operates from point of pack to port of loading. As part of SES the exporter is responsible for third party sites and logistics including transport operators and brokers | 123 members (as at 31 December 2017) | Customs and Excise Act 1996, Section 53C | |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>Accreditation (components, process)</p> <ol style="list-style-type: none"> 1. Exporter lodges application to join SES. Application must be supported by a security plan, process map, site plan and a security plan from their transport operator(s). The security plan documents the policies, processes and procedures that the exporter has in place that show their export products are securely packed, accurately accounted for, sealed with a NZ Customs approved seal and securely transported to the point of export from NZ. If they use a third party site to pack their export products into a container then a further security plan and site plan is required. 2. Validation process is undertaken by NZ Customs. This process includes a data integrity check on export documentation, Customs data base check, a Situation Report is requested from NZ Customs intelligence Unit and site validation visits undertaken. 3. On completion of the validation process a quality assurance check is undertaken on the application file to ensure above processes have been completed and a Management Report is compiled recommending the application be approved or declined. 4. Manager Service Delivery signs off on the recommendations in the Management Report. 5. If the application is declined the exporter is advised in writing on the reasons. <p>If the application is approved NZ Customs and the exporter sign an approval document. This numbered approval document covers all the conditions the exporter must adhere to and includes a Customs approved seal that must be used to seal SES export containers.</p> | <ol style="list-style-type: none"> 1. Reduced export transaction fees for lodgement of all export entries. 2. Lower potential for intervention by NZ Customs which allows more time to load shipments and complete export documentation, lowering compliance costs. 3. Provides access to border clearances with countries that have mutual recognition arrangement (MRA) with NZ Customs. <p>NZ Customs can provide advice and assistance for unexpected issues in respect of export goods with overseas border agencies that have a MRA with NZ Customs.</p> |

j) Singapore

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--------------------------------|---------------|---------------|---|---|-------------|---------------------------|
| Secure Trade Partnership (STP) | 25.05.2007 | Import/export | Singapore's STP is open to all entities within the supply chain. This includes importers, exporters, manufacturers, warehouses, customs brokers, freight forwarders and carriers. | Number of existing operators for Singapore is 177 | | |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>General requirements:</p> <p>Under the STP Guidelines and Criteria, companies are required to:</p> <p>Have robust security management system;</p> <p>Conduct risk assessment of their business operations;</p> <p>Implement the stipulated security measures under the STP guidelines and Criteria (consistent with the WCO SAFE Framework of Standards), to secure their supply chains</p> <p>Accreditation:</p> <p>Companies applying for certification under the STP programme will need to submit the application form, completed TradeFIRST self-assessment checklist and supporting documents.</p> <p>A validation of all sites of the company will then be conducted by Singapore Customs.</p> <p>The certification will be valid for up to a period of 3 years.</p> | <ul style="list-style-type: none"> Cargo less likely to be inspected; STP – Serves as “Quality Mark”, Enhanced branding (recognised as a low-risk company); Reduced inspection or expedited clearance if the certified status be also recognised by overseas countries; Automatic recognition as a known consignor (KC) under the Regulated Cargo Agent Regime (RCAR); Designated account managers; Trade Facilitation benefits under TradeFIRST bands; Companies who wish to enhance their capabilities in supply chain security may get funding or assistance through training assistance schemes and development programmes offered by other government agencies. |

| Accreditation (components, process) | Benefits |
|---|----------|
| <p>Details are available at https://www.customs.gov.sg/.</p> <p>Details available at https://www.customs.gov.sg/.</p> | |

k) Thailand

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|--|----------------|--------------------------------------|---|---|---|
| AEO | 2011 for Importers/Exporters and extended to Customs brokers in 2013 | Import/ Export | Importers/Exporters, Customs brokers | 1. Importers/Exporters : 175 2. Customs Brokers: 177 Total number: 352 operators (Jan 26, 2018) | Customs Notification 12/2013(for importer/exporter) Customs Notification 13/2013(for Customs broker) | <ul style="list-style-type: none"> • Expanding the amount and type of AEOs operators. • Increase number of MRA. |

| Accreditation (components, process) | Benefits |
|---|--|
| <p>General requirements:</p> <ul style="list-style-type: none"> • Be a juristic person registered in Thailand with paid-up capital 5 million baht for importer-exporter and 1 million baht for customs broker • Have a stable financial status over 2 yrs. for importer-exporter and 3 yrs. for customs broker • Operate in import/export or customs broker business over 3 yrs. • No serious violation of customs law and customs related laws within 3 yrs. <p>Application, Verification and Authorization process:</p> <ul style="list-style-type: none"> • The applicant submits an application form with supporting documents and the completed self-assessment checklist. • The submitted application form and the security profile will be examined if it meets AEO requirements or not. | <ul style="list-style-type: none"> • Privileges on customs procedures covering import, export and re-export; • Tax privileges to be granted on more speedy tax refund and compensation; • Privileges on using guarantee as standardized Authorized Economic Operator of placing a guarantee on transhipment and transit; • Privileges on legal cases under the conditions specified by the Customs Department; • Exports will be recognized by foreign Customs Administrations having Mutual Recognition Agreement; • Other qualified privileges will be announced by the Director-General of Customs. |

| Accreditation (components, process) | Benefits |
|---|--|
| <ul style="list-style-type: none"> Thai Customs conducts an on-site visit. (validation visit) Thai Customs will notify the applicant of the approval or disapproval of the application within 90 days after the submission of the application form. <p>Thai Customs conducts an on-site visit. (validation visit) Thai Customs will notify the applicant of the approval or disapproval of the application within 90 days after the submission of the application form.</p> | <ul style="list-style-type: none"> Expedition in undertaking duty drawback process, bonded warehouse, Customs Free Zone etc. Privileges concerning the reduction of time consuming for administrative proceeding for the minor customs offences concerning false declarations such as a case without any change in tariff and tax amount. |

I) Vietnam

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---|---|---|------------------|-------------|--|
| AEO | 13/05/2011 (pilot implementation) 27/06/2013 (official implementation) | To apply the priority regime in the state management of customs to businesses satisfying the conditions specified in the Circular No 86/2013/TT-BTC | <ul style="list-style-type: none"> - Export enterprises - Import enterprises - High technology enterprises | 30 (02/2015) | | <ul style="list-style-type: none"> - 2015: 30-35 businesses are expected to be recognized as AEOs - Feb/2015: Issue new circular on AEO including new regulations on security (narrow down the difference between regulations of Vietnam and SAFE WCO) |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>Dossiers of request for authorization of AEO include:</p> <ul style="list-style-type: none"> Written request: 01 original in which businesses propose and request for type of prioritized business; Report on export and import statistics of the business in the last 02 years: 01 original; Statistical duration is counted from 1st Jan to 30 Sep. For ongoing year: in case under 6 months, use statistics in 2 previous years; in case over 6 months, use statistics in previous months and remaining months of the counted year. | <ul style="list-style-type: none"> Priorities at the stage of customs clearance Exemption from examination of customs dossiers, exemption from physical examination of goods (except cases showing clear signs of violation). In case of having to examine, AEO are able to be applied prioritized examination, examined by technical means, request for goods inspection at places selected by businesses. Allowed to use set of documents including commercial invoices, goods package papers, goods delivery orders and |

- Compliance record of business in the last 02 years (in case the business has been handled for violations, number of handling times, acts of violation, sanctions applied and level of sanction, sanctioning authorities and execution of sanctioning decisions): To submit 01 original;
- Written conclusions on the latest audit or inspection (conducted within 1 year, if any): To submit one copy certified by the business and produce the original thereof;
- Document on self-analyzing, assessing business operation and finance conditions of business;
- Document on self-analyzing the system of internal control of business; process of internal professional operation, in which fully describe the process of professional operations of all related divisions in the supply chain (such as divisions related to procedures for export and import: logistic, accounting, goods purchase, goods sale, product quality control);
- Other papers which enterprises consider necessary to provide customs, and assist customs to have an overview of the business' operation and support the assessment/accreditation process.

Document validation:

- Authority receiving and processing applications: Post Clearance Audit Department, General Department of Viet Nam Customs
- Customs receives application of request of businesses
- On the basis of documents provided by business, customs shall use its database and other information sources to see the compliance level and export and import turnover of the business.
- Collect evaluations and comments of the concerned agencies on the compliance of law on customs and law on tax of the business.
- Validation of HS code of exports, imports

On site validation:

- Conduct PCA to assess the compliance of customs law, tax law on export and import operations of business;
- Assess internal control ability of business;
- Checking the technical infrastructure applying information technology of business so as to meet the requirements on e-data connection and exchange between businesses and customs offices, tax agencies.
- Processing time: from 45 to 75 working days

Making the memorandum:

- Specify type of AEO, liability of customs administration and enterprise

tax self-declaration with seal and signature of representatives of businesses for customs clearance in case the database system of customs encounters malfunction or temporarily stops operation.

- Do not have to register the consumption norm of raw materials with customs, do not have to submit the liquidity reports to customs provided that businesses have software to management of exports and imports meeting the requirements on management and inspection of customs.
- Priorities at the post clearance stage
- During the time of application of the priority regime to businesses, customs offices shall not conduct post clearance audit at the offices of these businesses (except cases showing clear signs of violation).
- Single customs declaration
- AEO may make single customs declaration as follows:
 - For goods exported or imported across the border or through border gates, customs declaration shall be made first, exportation or importation later;
 - For goods imported on the spot; and materials, components and spare parts purchased from bonded warehouses for production, importation shall be conducted first (supervised and recorded in minutes of goods delivery and receipt by businesses and owners of bonded warehouses), customs declaration shall be conducted later.

Priorities on tax procedures

1. To be prioritized to apply self-liquidity regime, tax refund first and inspection later.

Decisions on authorization

- The General Director of the General Department of Viet Nam Customs shall sign the decision on authorization of prioritized businesses.
- Validation period of the first authorization: 36 months from the signing date.

Post authorization

- Review, extend
- Temporary suspension
- Suspension

5. EUROPE REGION

a) Azerbaijan

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|--|------------------|------------------|---|--|
| AEO | 2013 | Import/ Export operations Other operations on goods and vehicles | Legal persons | 2 | The Customs Code of the Republic of Azerbaijan “Rules of assignment, temporary suspension and cancellation of the status of Authorized Economic Operator” approved by Resolution No. 230 of the Cabinet and Ministers of the Republic of Azerbaijan dated August 27, 2013 | The number of persons with AEO status is considered to be increased. |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>In accordance with the norms and standards of the World Customs Organization, the Authorized Economic Operator (AEO) is a legal person using simplified forms and methods of customs control to ensure safety of delivery of goods to the place destination and to facilitate foreign trade. The State Customs Committee of the Republic of Azerbaijan grants certain rights to the AEO to use simplified forms and methods of customs procedures set out in the Customs Code.</p> <p>Terms for granting the AEO status are as follows:</p> <ul style="list-style-type: none"> - existence of possibility of ensuring the delivery of goods to the destination in accordance with the safety norms and standards specified by the World Customs Organization; - to comply with the requirements of customs and tax legislation; - to have a satisfactory system on management of commercial and transport documents, playing an important role in terms of customs control; - to have financial capacity to carry out customs duties and other payments; - to have at least 2 (two) years of experience in the field of operation; - to have possibility of implementation of the relevant safety and security standards; - to have a technical base ensuring exchange of information at the proper level. <p>The procedure of granting the AEO status:</p> <p>A legal person established in the customs territory and meeting terms specified by these rules can submit a written or electronic application form to the Committee as provided by the requirements of the Law of the Republic of Azerbaijan "On the administrative proceeding" to get the AEO status.</p> <p>The application form must be submitted along with the following documents:</p> <ul style="list-style-type: none"> - a notarized copy of the certificate on state registration (extract from public registry) or the charter of the legal person; - a document on the bank account confirming financial capacity to carry out customs duties and other payments; - a copy of customs documents confirming experience in carrying out foreign economic activity for not less than 2 (two) years. <p>The compliance of the legal entity with terms and conditions specified by these Rules shall be verified within 30 (thirty) days from the date of receipt of the application form by the Committee, and if there is no ground for refusal, the AEO status shall be granted. In case of detection of shortcomings in the submitted documents or during examination, the applicant shall be notified</p> | <ul style="list-style-type: none"> • Using simplified forms and methods of customs control; • Carrying out necessary operations with goods and vehicles by the AEO in buildings and outdoor areas that he owns, leases or uses, notifying the customs authorities beforehand; • Customs clearance of goods and vehicles brought to and taken from the customs territory is carried out by the AEO in non-working hours, coordinating with the customs authorities in writing on paper or in electronic form to carry out separate customs operations aimed at facilitation of customs clearance. • Customs clearance of goods and vehicles brought to and taken from the customs territory is carried out by the AEO out of the order defined in the "electronic turn" electronic control system; • Providing the simplified customs declaration by the AEO. |

immediately in a written form. If deficiencies are eliminated within 15 (fifteen) days, the application form shall be re-examined in a specified manner and the relevant decision shall be made.

The AEO status shall be rejected in the following cases:

- when failing to comply with the specified terms;
- when there is false information in the submitted documents for getting the AEO status.

In case of refusal to grant the AEO status, the reasons must be stated and the person must be informed about a right to appeal on the decision by administrative order and to court.

After elimination of cases, which led to refusal of the AEO status, the person may apply again to the Committee to obtain the status in accordance with these Rules.

The AEO status granted by the customs authorities of other countries can be recognized on

b) EU

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|---------------|--------------------|---|---|--|
| AEO | 01/01/2008 | Import/export | Whole supply chain | EU AEO Authorisations issued at 31 December, 2017 AEOC = 8 882 AEOF = 9 333 AEOS = 786 TOTAL = 19 001 | Voluntary participation covered under the Union Customs Code and its implementing and delegated act New AEO guidelines are in use as from 1 May 2016 | Electronic AEO System (EOS) Alignment of the AEO IT system with the Union Customs Code and its implementing provisions. 05/03/2018 Development of the eAEO Common trader Interface 1/10/2019 |

| Accreditation (components, process) | Benefits |
|---|--|
| <p><u>Two types of authorisations</u></p> <p>The AEOC (Customs Simplifications) enjoys easier admittance to simplifications under the customs legislation.</p> <p>The AEOS (Security and Safety) benefits from a reduction of security and safety controls upon entry and exit.</p> <p>The AEOC and AEOS authorisations may be held at the same time resulting in one combined authorisation</p> <p><u>Conditions and criteria</u></p> <p>Economic Operator Established in the EU Customs Territory Compliance with customs legislation and taxation rules and absence of criminal offences related to the economic activity Appropriate Record Keeping Proven Financial Solvency Practical Standards of Competence or Professional Qualifications Security & Safety <u>Accreditation:</u></p> <ul style="list-style-type: none"> • In general application in the member State where the main accounts related to the Customs arrangements are held and at least part of AEO activities are conducted; • Self-assessment done by the applicant • Thorough communication and consultation process between all MS via the AEO Database; • Detailed security profile • Compliance and solvency requirements; • Risk assessment; security check (WCO criteria); | <ul style="list-style-type: none"> • Easier admittance to customs simplifications • Fewer physical and document-based controls <ul style="list-style-type: none"> - related to security & safety - related to other customs legislation • Prior notification in case of selection for customs control <ul style="list-style-type: none"> - related to security & safety - related to other customs legislation • Prior notification in case of selection for physical control (related to safety and security) When necessary a physical control may be performed even though no prior notification of inspection was given • Priority treatment if selected for control • Possibility to request a specific place for customs controls • Mutual Recognition with third countries • Indirect benefits, such as <ul style="list-style-type: none"> • Improved relationship with Customs • Reduced theft and losses; • Fewer delayed shipments; • Improved planning; • Improved employee commitment; • Reduced security and safety incidents; • Lower inspection costs of suppliers and increased cooperation; • Reduced crime and vandalism; • Reduced problems through recognition of employees; • Improved security and communication between supply chain partners. |

c) Israel

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|--------|--|---|--|--|
| AEO | 2011 | Export | Exporters, Custom brokers, international freight forwarders, Warehouses, Air Cargo Terminal, Seaport, Airlines | Exporters: 77 custom brokers:44 international freight forwarders: 51 warehouses: 9 air cargo terminal: 2 seaports: 2 airlines: 1 Total: 186 | Voluntary participation Formal customs procedure. | Managing and maintaining the existing Israeli AEO program and MRA's. Working to increase the number of operators. Promoting the signing of new MRAs. |
| Accreditation (components, process) | | | | Benefits | | |
| <ul style="list-style-type: none"> • Voluntary participation • Must meet compliance requirements; • Must meet security requirements; • Application to Customs; • Validation by Customs; • Customs issues AEO standing; • Follow-up inspections by Customs; • Customs may revoke/extend AEO status. | | | | <ul style="list-style-type: none"> • Reduced probability for examinations. • Easier examinations in import and export (preference to documentary inspections). • Early stage release (document examination before arrival of goods). • Paperless procedures • AEO contact point • Mutual recognition with other international AEO programs <p>Indirect benefits:</p> <ul style="list-style-type: none"> • Lower costs; • Increased security awareness and improved process; • Reduced security and safety incidents; • Improved marketability worldwide; • Ensure the smooth and secure flow of goods. | | |

d) Republic of Macedonia

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|--|---------------------------------|---------------|---|---|---|
| AEO | 01.07.2009 (AEO pilot launched) | Import/Export | Importers, exporters, carriers (rail, sea, air, highway, shipping agents), customs brokers, couriers, warehouse operators, freight forwarders | Customs Code of the Republic of Macedonia (amendments No.4/08) and Customs Code Implementing Regulation (amendments No. 42/09) Operational instruction (Guidelines) on AEO | Further promotion of AEO programme and 2-3 operators recognized as AEO till the end of 2017 |
| Accreditation (components, process) | | | | Benefits | |
| <p>3 types:</p> <ol style="list-style-type: none"> 1. AEO certificate for customs simplification, intended for economic operators who want to benefit only on the basis of customs simplification; 2. AEO security facilitations, provides facilitation of customs controls when importing or exporting goods to or from the customs territory of the Republic of Macedonia; 3. AEO full customs simplification and security facilitation. <p>General requirements:</p> <ul style="list-style-type: none"> • To comply with the general requirements from the customs authorities for proper implementation of the customs formalities; • Not to be a high risk entity; • To have efficient system for management of business evidence, and when necessary to have proper transport evidence which will be base for performing of the proper customs controls; • To be solvent, when necessary for the type of certificate; • To apply adequate security and safety standards, when necessary for the type of certificate recognition. | | | | <p>In general, depending on the type of certificate, operators can benefit from trade facilitation and simplifications, reduced waiting time and faster clearance of the goods.</p> <ul style="list-style-type: none"> • Quality mark for the company; • Valuable investment for global companies; • Trade facilitations; • Security facilitation; • Reliable trading partner. | |

e) Norway

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|---------------|---|------------------|--|---|
| AEO | 03.03.2009 | Import/export | All operators involved in international movement of goods | 17 | Customs act section 3-1 (5) Customs Regulation section 3-1-20 to section 3-1-27 | |
| Accreditation (components, process) | | | | | | Benefits |
| <p>Requirements:</p> <ul style="list-style-type: none"> • Registration in the Norwegian Business Register; • Prior satisfactory compliance with Customs requirements; • A satisfactory system for managing accounts and transport information; • An appropriate financial solvency condition; • Appropriate safety and security standards. • Accreditation: • Application and self-assessment; • Risk analysis and inspection (on-site); • Decision on application: Issue/ reject the certificate; • Management of authorisation (monitoring and follow-up: e.g. periodical checks based on risk analysis) . • Authorisation for a period of 5 years | | | | | | <ul style="list-style-type: none"> • The customs authorities may, before the goods enter or leave the customs territory, inform the AEO when the consignment has been selected for further physical control; • An AEO may lodge pre arrival/departure notifications comprising of the reduced data; • An AEO shall be subject to fewer physical and document-based controls than other economic operators; • When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority.. • An AEO may request that customs control is carried out at another location than the location of the customs office involved. However, this is subject to individual agreements with the customs authority concerned. |

f) Republic of Moldova

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|---------------|--------------------|--|---|---|
| AEO | 03.03.2014 | Import/export | Whole supply chain | AEO applications – 140 Issued AEO Certificates – 109 (AEOC- 60, AEOS- 11, AEOF- 38) Re-assessment of the AEO status – 15 Suspension of the AEO status – 3 Revocation of the AEO status – 2 | Customs Code of the Republic of Moldova - Section 28 ¹ Authorised Economic Operator; Government Decision no. 647 of 07 .08.2014 on the implementation of the provisions of the Customs code; Customs Order no. 483-o of 13.11.2014 on approval of the Methodological Norms on pre-audit procedure; Customs Order no. 50-O of 16.02.2015 for implementing customs simplifications and benefits for Authorized Economic Operators. | Amendment to the Methodological Norms on preaudit procedure, elaboration of instructions in the monitoring and re-assessment process of AEO; <ul style="list-style-type: none"> - Amendment to the Government Decision no. 647 of 07 .08.2014 on the implementation of the provisions of the Customs code in according with EU standards and good practices; - continue to implement EU AEOs recognition pilot project MoldovaRomania Border crossing point - Leuseni-Albita (as from 1 July 2015); - implementation of the provisions of MRA road map on EU Moldova AEO mutual recognition approved in November 2017 ; - development of the AEO concept in the DCFTA countries to DG TAXUD. |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>Requirements:</p> <ul style="list-style-type: none"> • Registration at Customs Service of the Republic of Moldova; • Prior satisfactory compliance with Customs requirements; • A satisfactory system for managing accounts and transport information; • An appropriate financial solvency condition; • Appropriate safety and security standards. <p>Accreditation:</p> <ul style="list-style-type: none"> • Application and self-assessment; • Risk analysis and inspection (on-site); • Decision on application: Issue/ reject the certificate; • Management of authorisation (monitoring and follow-up: e.g. periodical checks • based on risk analysis) . | <p>The customs authorities may, before the goods enter or leave the customs territory, inform the AEO when the consignment has been selected for further physical control;</p> <ul style="list-style-type: none"> • An AEO may lodge pre arrival/departure notifications comprising of the reduced data; • An AEO shall be subject to fewer physical and document-based controls than other economic operators; • When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority.. • An AEO may request that customs control is carried out at another location than the location of the customs office involved. However, this is subject to individual agreements with the customs authority concerned. |

g) Republic of Serbia

| Programme title | Date launched | Scope | Type of Operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|-------------------|---|--------------------------------------|--|--|
| Authorized Economic Operator | 01.09.2014 | Import and export | Everyone involved in the supply chain related to customs procedures | 11 AEO certificates have been issued | The provisions concerning AEO of the Customs Law of the Republic of Serbia are currently consistent with CCC. Their compliance with the UCC is planned in the first quarter of 2018, when the new Customs Law will be adopted. | It is expected that AP5 CEFTA, which provides for the mutual recognition of AEO status between CEFTA parties, will be adopted in the year 2017. |
| Accreditation (components, process) | | | | | | Benefits |
| <p>There are three different types of AEO Certificate as follows:</p> <ol style="list-style-type: none"> 1. AEO Certificate – Customs Simplifications: allows economic operators to benefit from simplifications provided for under the customs rules; 2. AEO Certificate – Security and Safety: allows economic operators to benefit from facilitations of customs controls relating to security and safety at the entry into the customs territory of the Republic of Serbia or at the exit from customs territory of the Republic of Serbia; 3. AEO Certificate – Customs Simplifications/Security and Safety: allows economic operators to benefit from both customs simplifications and facilitations as described above. <p>Following criteria must be satisfied by the applicants applying for AEO status:</p> <ol style="list-style-type: none"> 1) an appropriate record of compliance with customs requirements in the previous period; 2) a satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate customs controls; 3) financial liquidity; and 4) if necessary, appropriate security and safety standards in international trade in goods. <p>The process:</p> <ol style="list-style-type: none"> 1. the application shall be submitted on the prescribed form to the Customs Office Belgrade; 2. the application shall be submitted along with the documents as prescribed in the Regulation on customs- approved treatment of goods; 3. the applicant shall submit a completed self-assessment questionnaire; 4. the competent authority shall collect the necessary information and data on the applicant; 5. Commission shall verify compliance with the criteria and requirements for issuing certificates; 6. decision making. <p>Monitoring, suspension, reassessment, revocation of AEO certificates.</p> | | | | | | <ul style="list-style-type: none"> • Easier admittance to customs simplifications • Prior notification of AEO when, as a result of security and safety risk analysis, the consignment has been selected for further physical control. This notice shall only be provided where it does not jeopardise the control to be carried out. • Reduced data set for entry and exit summary declarations • Fewer physical and document-based controls • Priority treatment of consignments if selected for control • Choice of the place of controls • Indirect benefits |

h) Switzerland

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|---------------|--------------------|---|---|---|
| AEO | 01.06.2011 | Import/Export | Whole supply chain | So far 111 companies have been certified (01.2018). | Voluntary participation; covered under National Customs Law and Customs Ordinance | |
| Accreditation (components, process) | | | | | | Benefits |
| <p>General requirements:</p> <ul style="list-style-type: none"> • An appropriate record of compliance; • A satisfactory system of managing records; • Proven financial solvency; • Appropriate security and safety standards. <p>Accreditation:</p> <ul style="list-style-type: none"> • Fill in an application and a self-assessment, and send the documents to Customs; • Customs performs a risk analysis, inspection of the applicant; • Customs awards/rejects the AEO status; • Monitoring of AEOs after authorization to ensure compliance level is maintained; Customs suspends/revokes the AEO status (if needed). <p>The conditions for acceptance and rejection of the application as well as suspension and revocation of the AEO certificate are laid down in the legislation.</p> | | | | | | <ul style="list-style-type: none"> • Lower risk that flow of goods into and out of Switzerland will be stopped for security examination; • Possibility to request a specific place for customs security checks; • Facilitations in the form of a reduced number of data to provide in the summary declarations; • Lower controls for paper-based security inspections (audit) and physical security inspections; • Advanced notice on inspections when it does not jeopardize customs security controls. When necessary a physical security control may be performed even though no prior notification of inspection was given; • Priority treatment; • Mutual recognition. <p>Indirect benefits:</p> <ul style="list-style-type: none"> • Reduced theft and losses; • Fewer delayed shipments; • Improved planning; • Improved employee commitment; • Reduced security and safety incidents; • Lower inspection costs of suppliers and increased cooperation; • Reduced crime and vandalism; • Reduced problems through recognition of employees; • Improved security and communication between supply chain partners. |

i) Turkey

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|-------------------|--|--------------------------------------|---|---|
| AEO (in Turkish, YY: Yetkilendirilmüş Yükümlü) | 10.01.2013 | Import and Export | Exporters, Importers, International Freight Carriers | 20 Certificates as of January, 2015. | Voluntary participation; covered under Implementing Provisions for The Facilitation Of Customs Procedures (second version published in the Official Journal of the Republic of Turkey on 21.05.2014) | Expansion of the scope of the programme to the rest of the supply chain, addition of import facilitations and development of MRAs with other Customs administrations. |
| Accreditation (components, process) | | | | | Benefits | |
| <p>Only one type of certificate which includes both customs simplifications and security and safety measures.</p> <p>General requirements:</p> <ul style="list-style-type: none"> • An appropriate record of compliance with customs rules and regulations; • A satisfactory system of managing commercial and transport records; • Proven financial solvency; • Appropriate security and safety standards. <p>Accreditation:</p> <ul style="list-style-type: none"> • Application to the Regional Directorate where the main accounts related to the customs arrangements are held; • Pre-evaluation by the Regional Directorate (examination of submitted documents and database query) • On-site audit based on the Self-Assessment Form; • Authorization or rejection of application; • Monitoring of AEOs after authorization to ensure highest compliance level is maintained. | | | | | <ul style="list-style-type: none"> • Lower risk score for risk profiling within the risk management system • Priority treatment if physical or paper based controls are to be conducted • Priority for border crossings • Reduced data sets for entry and exit summary declarations • Submit declaration with incomplete documentation • Paperless declarations for imports and exports • Guarantee facilitations (lump-sum or partial guarantee) • Green line facilitation (no physical or paper-based controls) • Approved exporter status, with Authorization on A.TR Movement Certificate and Invoice Declaration of EUR.1 and EUR. MED Certificates • Right of local clearance (for imports and exports) • Right of authorized consignor and authorized consignee • Other facilitations currently recognized for authorized traders in Turkey • Use of the AEO logo | |

B. AEO Programmes Under Development

1. SOUTH AMERICA, NORTH AMERICA, CENTRAL AMERICA AND THE CARIBBEAN REGION

a) Chile

| Programme Title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|---|---------------|---------|------------------|--|---|
| AEO | 2017 | Exports | | Modification of Resolution Num. 0849/2009 2 Modification of Art. 23 of Customs law (Ordenanza de Aduanas) | 1. Congress approval of “Technical Modernisation of Customs Law” in which text include the modification of Art. 23. • 2. Redact and publish the customs regulation for AEO programme, including the processes for certification, appeal and suspension or revocation of AEO accreditation. |
| Accreditation (components, process) | | | | | Benefits |
| Accreditation: <ul style="list-style-type: none"> • Pre-Application: The companies must complete and deliver to Customs the Pre-Application Single Form; • Pre-Evaluation: Customs will conduct a summary risk assessment process, to determine the compliance of customs, legal, financial and tax standards. The assessment is based on the information supplied by the applicant in the Pre-Application single form; • Auto-Evaluation: The companies must complete and deliver to Customs the Auto-Application single form; • Evaluation: Based on the information supplied by the applicant in the Auto-Application single form, Customs will conduct a risk assessment process and “in situ” verification procedures, to determine the compliance of security standards. • Certification: The certification is valid for a defined period, after which companies should apply to renewal of the certification, updating all information and backgrounds; • Monitoring and Reassessment: Customs will evaluate if the trade operator maintains its compliance with the obligations and standards. In the event of any breach, the Customs may suspend or revoke the certification. <p>Suspension & Revocation: Customs could suspend or cancel an AEO certificated company, if the company doesn't maintain the AEO standards and/or seriously fails guarding integrity and security of cargo.</p> <p>Appeal: All trade operators could appeal to any customs authorities decision through a legal procedure established in current national law.</p> | | | | | In general, depending on the type of certificate, operators can benefit from trade facilitation and simplifications: <ul style="list-style-type: none"> • Reduced waiting time and faster clearance of the goods. Quality mark for the company; • Valuable investment for global companies; • Trade facilitations; • Security implementation guidance for the companies; • Reliable trading partner. |

b) El Salvador

| Programme Title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|---|------------------------------|---|---|--|--|
| Authorized Economic Operator (AEO) Operador Economico Autozado de El Salvador (OEA-SV) | 2 nd Quarter 2015 | Import/Export (Exporters in first Phase and other actors on the supply chain will be include in the future) | Exporters, carriers, Importers, Customs Brokers, Warehouse Operator, Couriers | Single Customs Code of Central American (CAUCA) and its Regulations (RECAUCA), Mutual for AEO's Accreditation Process. | 5 operators certified in the first year. Inclusion of Carriers in the 2016 programme and Expanding AEOs continuously. |
| Accreditation (components, process) | | | | | Benefits |
| <p>General Requirements:</p> <ul style="list-style-type: none"> • Comply with Tax and Customs regulations. • Adequate system of commercial records and internal control • Proven financial solvency • Adequate security measure <p>Accreditation:</p> <ul style="list-style-type: none"> • Submit application to Customs Authority (Self assessment, risk evaluation) • Documentary evaluation • Audit (documentary and on site validation) • Certification in Security and Simplification <p>Certification granted (Valid for 3 years)</p> <p>Audits: Customs Administration may conduct periodical checking visits, post clearance audits based on risk assessment and for renewal the certification.</p> | | | | | <ul style="list-style-type: none"> • Less physical inspection by Customs in the process • Rapid release time • Clearance of goods at the premises of the AEO or in the Customs facilities. • Priority in the Customs administrative requests. • Priority in Customs control, in case that are selected for inspection. • Possibility for being considered in new trade facilitation programs. • Personalized attention by means an Account's Official. • Specialized training in Customs procedures and security measures. • Special measures in situation of trade chocks, contingency or high levels of threat. • Possibility of being recognized as AEO for the Customs Authorities of other countries. |

2. NORTH OF AFRICA, NEAR AND MIDDLE EAST REGION

a) Bahrain

| Programme Title | Date to be launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|-----------------|---------------------|-----------------------|--|--|--|
| AEO | 2018 | Import/Export/Transit | Importers, exporters, Transport and Transportation Mgmt, Warehouses and Storage, Clearance offices | Customs Law Revised Kyoto Convention AEO Programme | To sign Mutual Recognition Agreements (MRA) with other countries and Memorandum of Understanding (MOU) with government organizations and control bodies. |

| Accreditation (components, process) | Benefits |
|--|--|
| <p>The Basic AEO requirements are as follows:</p> <ol style="list-style-type: none"> 1. Compliance with basic Customs requirements. 2. Compliance with financial system requirements. 3. Compliance with internal control system. 4. Compliance with data processing systems. 5. Compliance with international security requirements. <p>Accreditation process includes the following:</p> <ol style="list-style-type: none"> 1. The submission of the application by the company wishing to join AEO Programme. 2. Primary audit stage. 3. Field audit stage. 4. Post audit on the compliance improvement plan stage. 5. Compliance assessment stage (The results). 6. Periodical audit stage. | <ol style="list-style-type: none"> 1. Priority in clearance procedures: <ul style="list-style-type: none"> • Specified counter working 24/7 to provide services to AEOs in clearance phase. • Immediate and fast release of goods against financial or written guarantees upon the completion of Customs declaration procedures including control bodies procedures based on the type of goods. • Exemption from examination and physical inspection except in cases determined by Customs Affairs. • Distinguishing AEOs Customs declarations through distinguished marks. • Priority in dealing with AEOs within the facilitation mechanism applied in emergency procedures when electronic clearance system (OFOQ) breakdown or X-ray scanners. 2. Priority in release procedures: <ul style="list-style-type: none"> • Benefiting from examination at AEO premises. 3. Granting AEO certificate and honouring: <ul style="list-style-type: none"> • Granting AEO certificate to operators that have passed AEO programme conditions and requirements. AEOs are announced through press release including Customs Affairs website and official newspapers. Awards ceremony is held to AEOs and their representatives, upon the receipt of AEO certificate. • Announcement of AEOs at Customs borders. |

| Accreditation (components, process) | Benefits |
|-------------------------------------|--|
| | <p>4. Determination of points of contact and follow-up.</p> <ul style="list-style-type: none"> • Assigning an employee in the suggested Single Window to undertake: <ul style="list-style-type: none"> • Assistance and provision of advice to resolve issues and answer inquiries and proper guidance. • Follow-up of AEOs procedures until release of goods. • Follow-up of release procedures of AEOs consignments and ensure resolving any problems encountered. • Providing AEOs with all instructions and issued administrative orders and answering any inquiries. <p>.5 In the long run:</p> <ul style="list-style-type: none"> • Mutual Recognition Agreements (MRAs) • Provision of additional AEOs advantages through signing memorandum of understanding (MOU) between Customs Affairs and government organisations and control bodies. • Coordination with control bodies to facilitate the work of AEOs and accredit and prioritise them in examination and finalisation of procedures. |

3. EAST AND SOUTHERN AFRICA REGION

a) Angola

| Title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|-------------------------------------|-----------------|---------------|-----------------------|------------------------------------|---|
| Angola AEO Program | 2019 (estimate) | Import/Export | Importer and Exporter | Specific legislation to be created | The working group for the implementation have been established, the draft legislation and the implementation plan is ready and waiting for the board approval. |
| Accreditation (components, process) | | | | | Benefits |
| | | | | | <ul style="list-style-type: none"> • A notification of intention to release prior to goods' arrival and pre-clearance • Priority of inspection and use of non-intrusive inspection equipment whenever physical examination is required and others to be introduced. |

b) Botswana

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) Miscellaneous |
|------------------------------------|---|---------------|---|--|--|
| TransKalahari Accreditation Scheme | Preliminary date – 2010. Current stage – national consultations | Import/export | Freight forwarders, bonded warehouse operators, importers, exporters, transporters. | SACU act is being reviewed but it does make provision for the implementation of the scheme. Security elements have to be incorporated as currently it reflects customs facilitation requirements and benefits. | Borrowed South African, EU and SAFE elements (for security). Since the programme is corridor based RSA, Botswana and Namibia are working on the development of the harmonised programme and will recognise operators registered in TKC Member States. The plan is to roll out the scheme to the SADC region, to ensure mutual recognition in the region. No other countries engaged as a group to negotiate mutual recognition. Once SADC becomes a Customs Union, it will be able to negotiate bi-laterals. |

c) Seychelles

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) Miscellaneous |
|--|------------------|----------------|--------------------|-------------|---|
| AEO | To be determined | Import/ Export | Whole Supply Chain | | <p>Awaiting approval of draft legislation from Attorney General's chamber Seek Technical Assistance to assist with the followings :</p> <p>Proposed Phase 1</p> <ul style="list-style-type: none"> • conduct facts finding mission to establish benefits/challenges for the implementation of AEO • conduct meetings/ training workshop for Customs & stakeholders • develop capacity to facilitate proper implementation of the programme <p>Proposed Phase 2</p> <ul style="list-style-type: none"> • develop guidelines, forms, questionnaire, check list, reference or training manual as required. • support with introduction of a pilot phase • Evaluation of pilot phase prior to full implementation of AEO |
| Accreditation (components, process) | | | | | Benefits |
| <p>General requirement</p> <ul style="list-style-type: none"> • An appropriate record of compliance with customs requirements; • A satisfactory system of managing commercial; • Where appropriate, proven financial solvency; • Appropriate security and safety standards for AEOs who want to benefit from safety and security facility facilitations. <p>Accreditation:</p> <ul style="list-style-type: none"> • Validation of application form and supporting document submitted • Communication and consultation with relevant authorities • Risk Assessment; security check (WCO criteria) • Audit | | | | | <ul style="list-style-type: none"> • Lower risk goods imported or exported out of the Seychelles will be stopped for examination; • Possibility to request a specific place for customs checks; • Facilitations in the form of a reduced number of data to provide in the summary declarations; • Easier access to authorizations and permits for customs simplifications; • A specially appointed customs support officer; • Lower controls for paper-based inspections (audit) and physical inspections; • Advanced notice on inspections when it does not jeopardize customs controls. • When necessary a physical control may be performed even though no prior notification of inspection was given; • Priority treatment; • Mutual recognition. |

d) South Africa

| Programme Title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|------------------------------------|---------------|-------|--|---|---|
| Authorized Economic Operator (AEO) | 2022/2023 | Both | Importers - Exporters - Distributors of Fuel - Removers of goods in bond - Clearing Agents - Special Manufacturing Warehouses - Storage Warehouses - Special Economic Zone Operators - Shipping Lines - Depots - Container Terminals | Chapter 30 Customs Control act (new act awaiting implementation, phase 2) More specific rules will be drafted in line with operational and systems readiness for AEO operators. | AEO Conceptual Framework and Implementation Plan – 31 March 2018 - AEO Working Group with Terms of Reference – 31 March 2019 - Benchmarking with 2 countries – 31 March 2019 - Define the SARS AEO requirements – 31 March 2020 - Finalise MOU with Other Governmental Agencies – 31 March 2020 - Define the SARS AEO benefits – 31 March 2020 - Develop the application process-31 March 2020 - Recruit supply chain security specialists-31 December 2020 - Alignment of systems -31 March 2021 - Announce and promote the AEO concept – 31 March 2021 - Pilot the AEO concept – 30 September 2021 - Human Capital Development and Change Management – 30 September 2021 - Finalise Legislative Requirements – 31 December 2021 - AEO Full Implementation – 2022/2023 - Consider Mutual Recognition Agreement |

| Accreditation (components, process) | Benefits |
|--|--|
| <p>Regulatory Compliance</p> <ul style="list-style-type: none"> - Sufficient Knowledge - Effective Computer System - Business Records Management - Financial Viability - Security - Crisis Management and Incident Recovery - Communications and Training | <p>Appointment of a Customs Relationship Manager tasked with facilitating the relationship between the client and Customs.</p> <ul style="list-style-type: none"> - Reduction of the amount of any security required for compliance with Customs procedure. - Fewer routine documentary and physical inspections. - Prioritising a request for tariff and valuation determinations. - Prioritising access to non-intrusive inspection techniques when goods are stopped or detained for inspection. - Recognition by other agencies in their simplification and reform programmes (not yet legislated) - International accreditation of supply chain (not yet legislated) - Recognition by other Customs administrations via MRAs as a low-risk trader in the Customs automated risking system, which may lead to fewer examinations(not yet legislated) - Automatic renewal of license (New Customs Control Act, Awaiting Implementation) - Dedicated road lanes at border points (not yet legislated) |

4. FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALASIA AND THE PACIFIC ISLANDS REGION

a) Bangladesh

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|-------------------------------------|------------------------------------|---------------------------|-----------------------------|------------------|---------------------------|
| AEO | Pilot stage launched in March 2015 | Export at the pilot stage | Exporter at the pilot stage | Customs Act,1969 | To be decided |
| Accreditation (components, process) | | | | | Benefits |
| To be decided | | | | | To be decided |

b) Philippines

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|-------------------------------------|---------------|-------------------|---|------------------------------|---------------------------|
| AEO Philippines | 2015 | Import and Export | Importer, Exporter, Warehouse Operator, Customs Brokers, Freight Forwarders | Executive Order to be signed | 2015 : 10 AEOs |
| Accreditation (components, process) | | | | | Benefits |
| in process | | | | | in process |

5. EUROPE REGION

a) Armenia

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|--|---------------|---------------|--|--|---------------------------|
| Authorised Economic Operator (AEO) | | Import Export | Exporter, Importer, registering entities in the field of customs affairs | The Agreement of April 11, 2017 on "Customs Code of the Eurasian Economic Union", Law of the Republic of Armenia "On customs regulation" | |
| Accreditation (components, process) | | | | | Benefits |
| <p>The conditions for including a legal person in the Register of Authorized Economic Operators by way of issuance of the first type certificate shall be as follows:</p> <p>1) carrying out of foreign economic activity by that legal person, carrying out of the activity as a customs representative, temporary storage warehouse, customs warehouse keeper in the field of customs affairs for at least 3 years, or carrying out of the activity as a customs carrier for at least 2 years before the day of filing an application with the customs authority for inclusion in the Register of Authorized Economic Operators (hereinafter referred to as "the application" in this Chapter), during which</p> <ul style="list-style-type: none"> ■ the persons who carry out foreign economic activity, except for the activity of providing services related to the transportation of goods, have submitted for each year declarations of goods in the quantity prescribed by the legislation of the Member States on customs regulation, but no less than 10, or the total cost of the goods transported across the customs border of the Union for each year amounts to the value prescribed by the legislation of the Member States on customs regulation, but no less than an amount equivalent to 500 000 Euros, at the exchange rate that is current on the day of filing the application with the customs authority; ■ the persons who carry out foreign economic activity aimed at providing services related to the transportation of goods have submitted at least 250 transit declarations for each year; ■ the persons who carry out activities in the field of customs affairs as a customs representative, have submitted for each year customs declarations in the | | | | | |

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|---|--|
| <p>quantity prescribed by the legislation of the Member States on customs regulation, but no less than 200, or the total cost of the goods declared in the submitted customs declarations for each year amounts to the value prescribed by the legislation of the Member States on customs regulation, but no less than an amount equivalent to 500 000 Euros, at the exchange rate that is current on the day of filing the application with the customs authority;</p> <ul style="list-style-type: none"> ■ the persons, who carry out activities in the field of customs affairs as temporary storage warehouse, customs warehouse keepers, have carried out storage of goods, the total cost whereof for each year amounts to the value prescribed by the legislation of the Member States on customs regulation, but no less than an amount equivalent to 500 000 Euros, at the exchange rate that is current on the day of filing the application with the customs authority; ■ the persons who carry out activities in the field of customs affairs as a customs carrier have submitted at least 250 transit declarations for each year; <p>2) security for fulfillment of obligations of the authorized economic operator</p> <p>3) absence — in all Member States on the day of filing the application with the customs authority — of the liability with respect to customs fees, special, anti-dumping, countervailing duties, penalties, interests that are outstanding within the prescribed time limit.</p> <p>4) absence of debts (arrears) — in the Member State where that legal person is registered — as of the day of filing the application with the customs authority, in accordance with the legislation on taxes and payments (tax legislation);</p> <p>5) absence, in all Member States, of facts of imposing, within a year before the day of filing the application with the customs authority, administrative liability on that legal person for the administrative offences for the commission of which the imposition of liability is prescribed by the legislation of Member States as a ground for rejecting inclusion in the Register of Authorized Economic Operators.</p> <p>6) absence, in all Member States, of facts of imposing criminal liability — on natural persons of the Member States who are shareholders of that legal person, have 10 or more percent of stocks of the legal person seeking to be included in the Register of Authorized Economic Operators, are its founders (participants), managers, chief accountants — for the crimes or criminal offences, the proceedings of which are reserved to the customs and other state authorities, and imposition of liability for the commission of which is prescribed by the legislation of Member States as a ground</p> | <p>6) to recognize by customs authorities the lead seals placed by an authorized economic operator on the load compartment (sections) of vehicles or on the parts thereof as a means of identification.</p> <p>7) not to set a route for the transport of goods to be transported by an authorized economic operator;</p> <p>8) to participate, on a priority basis, in the pilot projects and experiments being carried out by customs authorities aimed at reducing time and optimizing the procedure for performance of customs operations;</p> <p>9) to carry out by a transporter being an authorized economic operator unloading, reloading (transshipping) and other loading operations with goods under customs control and being exported from the customs territory of the Union, except for goods being transported (conveyed) under the "Customs Transit" customs procedure, as well as substituting the vehicles carrying out international transport of such goods with other vehicles, including by way of removing the placed lead seals and seals, without the permission of the customs authority within the scope of activities of which the relevant action is being carried out, or without notifying the customs authority.</p> <p>The second type certificate shall give the authorized economic operator the right to benefit from the following special simplified procedures:</p> <ol style="list-style-type: none"> 1) to temporarily store the goods of authorized economic operators within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the authorized economic operator; 2) to temporarily store the goods of persons not being authorized economic operators within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the authorized economic operator, where this is provided for by the legislation of Member States; 3) to deliver the goods to the customs control zones |
|---|--|

| | |
|---|--|
| <p>for rejecting inclusion in the Register of Authorized Economic Operators.</p> <p>7) availability of a system for registration of goods, which meets the requirements prescribed by the legislation of the Member States on customs regulation, enables to compare the information submitted to the customs authorities during the performance of customs operations with the information related to the performance of economic operations and which ensures accessibility (including distance) of that information to the customs authorities. The Commission shall have the right to set the standard requirements for the system of registration of goods.</p> <p>The conditions for including a legal person in the Register of Authorized Economic Operators by way of issuance of the second type certificate shall be as follows:</p> <ol style="list-style-type: none"> 1. the conditions referred to in sub-points 1, 3-7 of point 1 of this Article; 2. compliance of the financial stability of a legal person 3. possession, by right of ownership, by right of economic control, by right of operational management or by right of lease of such structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) that are envisaged for temporary storage of goods. Where structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) are under lease, the lease contract for structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) must be concluded on the day of submission of the application for a term of at least one year; 4. observance of the requirements prescribed by the Commission for the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) in the territory of which temporary storage of goods will be carried out, discharge of the "Customs Transit" customs procedure and/or customs control over the vehicles and employees of the legal person seeking to be included in the Register of Authorized Economic Operators. <p>The conditions for including a legal person in the Register of Authorized Economic Operators by way of issuance of the third type certificate shall be as follows:</p> <ol style="list-style-type: none"> 1. The legal person has been included in the Register of Authorized Economic Operators by way of issuance of the first or second type certificate within at least 2 years after filing the application with the customs authority. | <p>created within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the authorized economic operator, to place them in the customs control zone, to carry out customs control and to perform customs operations related to the completion of the operation under the "Customs Transit" customs procedure within such structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas);</p> <p>4) to carry out customs control within the structures, premises (parts of premises) and/or outdoor areas (parts of outdoor areas) of the authorized economic operator;</p> <p>5) to perform customs operations related to customs declaration and release of goods within a customs authority different from the customs authority within the territory of activity of which the goods are found, where those customs authorities are located in the territory of a Member State;</p> <p>6) to carry out customs control, in case of designating it in the manner of visual customs inspection or customs inspection on a priority basis;</p> <p>7) to apply by the authorized economic operator the means of identification that are used by customs authorities;</p> <p>8) not to provide security for fulfillment of the obligation to pay customs duties, taxes, special, anti-dumping and countervailing duties when releasing the goods in which case the authorized economic operator acts as a declarant;</p> <p>9) to release goods before submitting the declaration of goods</p> <p>10) not to provide security for fulfillment of the obligation to pay import customs duties in case of postponing payment of import customs duties where the authorized economic operator is the declarant of the goods.</p> <p>The third type certificate shall give the authorized economic operator the right to benefit from the special simplified procedures.</p> |
|---|--|

b) Georgia

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|-------------------------------------|---------------|---------------|------------------|---|---|
| Authorized Economic Operator | 2018 | Import/Export | TBD | Amendments to the Tax Code of Georgia; Amendments to the Order N290 of the Minister of Finance of Georgia from July 26, 2012 “on the Approval of instruction on the movement and clearance of goods on Customs territoryof Georgia” | Amendments to the legislation; followed by the setting up of the AEO institution system within the Revenue Service of Georgia; expected time of implementation - 2018 |
| Accreditation (components, process) | | | | Benefits | |
| Under development | | | | Under development | |

c) Iceland

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|--|---------------|---------------|--|---|---------------------------|
| Viðurkenndir rekstraraðila r (AEO) | N/A | Import/Export | All supply chain operators based in Iceland that meets the requirement for the program | In progress | Implementation in 2017 |
| Accreditation (components, process) | | | | Benefits | |
| <p>Requirements:</p> <ul style="list-style-type: none"> • Registration in the Icelandic Business Register; • Prior satisfactory compliance with Customs requirements; • A satisfactory system for managing accounts and transport information; • An appropriate financial solvency condition; • Appropriate safety and security standards. <p>Accreditation:</p> <ul style="list-style-type: none"> • Application and self-assessment; • Risk analysis and inspection (on-site); • Decision on application: Issue/ reject the certificate; • Management of authorisation (monitoring and follow-up: e.g. periodical checks based on risk analysis). <p>Authorisation for a period of 5 years.</p> | | | | <ul style="list-style-type: none"> • The customs authorities may, before the goods enter or leave the customs territory, inform the AEO when the consignment has been selected for further physical control; • An AEO shall be subject to fewer physical and document-based controls than other economic operators; • When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority. • An AEO may request that customs control is carried out at another location than the location of the customs office involved. However, this is subject to individual agreements with the customs authority concerned. • Customer service representative who inter alia ensures priority response to requests for rulings from national Customs authorities. | |

d) Montenegro

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|-----------------|---------------|-------|--|--|--|
| AEO | during 2019 | Both | Importer, Exporter, Customs brokers, Warehouse keeper, Manufacturer or other | <p>With the latest amendments to the Customs Law ("Official Gazette of Montenegro no.71/17), provisions related to AEO are fully harmonized with the relevant provisions of the UCC.</p> <p>Article 6b and 6c of the Customs Law of Montenegro stipulates the institute of authorized economic operator and criteria for granting such status.</p> <p>Regulation on the conditions for granting the status of authorized economic operator in the customs territory of Montenegro ("Official Gazette of Montenegro no.38/15").</p> | <p>Following the adoption of the Customs Law we have submitted to the Ministry of Finance for further procedure proposal of the new Regulation on the conditions for granting the status of authorized economic operator in the customs territory of Montenegro, which is fully harmonized with the UCC secondary legislation.</p> <p>Drafting of implementational plan which is necessary for the AEO practical implementation (during 2019)</p> <p>Identification of common interest for possible MRA on AEO (Unknown)</p> <p>Start-up of pilot project in CEFTA Countries (Unknown)</p> |

6. WEST AND CENTRAL AFRICA REGION

a) Côte d'Ivoire

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|--|---|---------------|----------------------|---|---|
| Authorized Economic Operator (OEA) programme. | Experimental phase 2nd quarter 2017 with 10 pilot companies | Import/export | Importers, Exporters | Order No 276 / MPMBPE / DGD / 29 April 2016 implementing the status of Authorized Economic Operator (AEO) - Order No. 277 / MPMBPE of the 29 April 2016 on the establishment, composition and powers of the Accreditation Committee for the Certification of Authorized Economic Operators (AEO) | <ul style="list-style-type: none"> The program will start with a pilot phase with 10 companies before extending to a larger number of operators fulfilling the required conditions Security aspects will be taken into account at a later stage |
| Accreditation (components, process) | | | | | Benefits |
| <ul style="list-style-type: none"> - Conditions of eligibility <p>The Company shall:</p> <ul style="list-style-type: none"> • be established in Côte d'Ivoire and be subject to the system of real taxation; • have carried on business on a continuous basis over a minimum period of three (03) years; • produce a certificate of customs regularity; • produce a certificate of regularity; • not have committed customs offenses in the last three years; • justify the commitment of the Company to a quality approach; • contributed to the mobilization of customs revenues of at least 4 billion CFA francs during the previous financial year; <ul style="list-style-type: none"> - Grant procedure: <ul style="list-style-type: none"> • submit an application for AEO status to the Director General of Customs (application form + self-assessment questionnaire duly filled in); • admissibility of the application by Customs | | | | | <ul style="list-style-type: none"> • Immediate removal of imported goods except those subject to prior authorization (fresh food, food, medicines, etc.); • automatic admission to the interim voucher procedure for air mail; • automatic admission to the home visit in the event of eligibility for the visit circuit; • preferential treatment for home visits; • exemption from the production of declarations of acceptance of the country of destination in the procedure for refunding VAT credits. • exemption from the production of a deposit in the Inter-State Road transit; • |

- processing of the application by the Accreditation Committee
- the granting of the AEO Accreditation by the Minister of the Budget

b) Democratic Republic of Congo

| Programme title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|--|--|---------------|---|--|---|
| Authorized Economic Operator (AEO) programme | Decision planned but no date mentioned so far. | Import/export | Single type of Operators subdivided into 3 categories : A : Customs simplifications B: Security and safety C : Full certificate | *Law n° 10/002 of 20 August 2010 Laying down the Customs Code *Decree n° 11/46 of 24 December 2011 implementing provisions of Law n° 10/002 of 20 August 2010 Laying down the Customs Code *Executive order n° 16 of 11 April 2011 implementing provisions of Law n° 10/002 of 20 August 2010 Laying down the Customs Code *Decision n° DG/DG DA/DG/2011/ 296 of 11 August 2011 implementing provisions of Law n° 10/002 of 20 August 2010 Laying down the Customs Code. | Currently looking for Partnerships experience sharing and capacity building |

| Accreditation (components, process) | Benefits |
|---|--|
| <ul style="list-style-type: none"> The granting AEO status is subject to a written request to customs and to a satisfactory investigation of customs. The representative must complete the 12-page application form, structured around the following 5 sections and sub-sections: Information on the applicant: Organizational Character; Internal organization; Volume of activity; Information relating to customs . Customs Compliance: customs records; Information regarding potential subjection to fraud. Accounting and logistical system of the business; Monitoring of commercial and logistic records; Accounting and logistics system; Internal control system; Flow of goods; Establishment of the goods declaration and the use of customs brokers; | <p>Special procedures granted to authorized economic operators in Category A include:</p> <ul style="list-style-type: none"> reducing the number of physical and documentary checks; priority treatment of consignments when selected for Control; submission of a minimum of information during the release of goods; prior notification of Control; possibility of clearance at the declarant's premises or in other locations within the country, chosen by the authorized economic operator; possibility of lodging a goods declaration covering multiple transactions during a given period; option for authorized economic operators of calculating and paying themselves duties and taxes based on their own |

| | |
|--|---|
| <ul style="list-style-type: none"> Maintenance, preservation, restoration and archiving of information systems; Information security and security of computer systems; Securing information and documentation. <p>Financial solvency.</p> <ul style="list-style-type: none"> Safety and Security Requirements: Security-related assessment conducted by the applicant (self-assessment) Building Security; Transport units; Logistics Process; goods received; Storage of goods; Manufacturing of goods; Loading of goods; Safety requirements for providers; Personnel Security; external service providers. | <p>commercial records, on which Customs refers, where appropriate, to ensure compliance with other Customs requirements ;</p> <ul style="list-style-type: none"> possibility for the authorized economic operator of lodging a goods declaration by means of an entry in the records and subsequently by a supplementary declaration. <p>Authorized Economic Operators in category B receive the following benefits:</p> <ul style="list-style-type: none"> prior notification of Control; possibility of clearance at the declarant's premises or in other locations within the country, chosen by the authorized economic operator; possibility to submit the goods cargo declaration to Customs based on limited set of information; Recognition by Customs of seals used by the authorized economic operator; exemption of controls to authorized economic operator's means of transport; possibility of shipping goods for export before lodging the goods declaration. <p>The AEO category C enjoys the benefits of those in categories A and B.</p> |
|--|---|

c) Ghana

| Programme Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|-----------------|----------------------|----------------------|----------------------------|---|
| AEO | June 2017 | Import / export | Importers, exporters | Yet to be determined | Customs Act 2015 (ACT 891) | <ul style="list-style-type: none"> Enactment of Customs Regulation Broaden the scheme to include other operators in the supply chain. |

| Accreditation (components, process) | Benefits |
|--|---|
| <ul style="list-style-type: none"> • Parties involved in international supply chain. (For now the attention is on importers & exporters) • A record of compliance with customs requirements • Satisfactory system of managing commercial and, where appropriate, transport Records, which allows appropriate customs controls • Proven financial solvency • Appropriate security and safety standards <ul style="list-style-type: none"> ◦ Expression of interest (complete an application form) ◦ Preliminary consultation ◦ Self-Assessment Questionnaire (SAQ) is administered and risk level evaluated ◦ Audit (documentary and on-site validation) ◦ Certificate | <ul style="list-style-type: none"> • Simplification of Customs documentary procedures • Priority treatment of consignments if selected for control • Recognized as a secure and safe business partner • Swift customs clearance • Reduced cost and time of doing business • Improved control and better allocation of resources • Improved risk management • Improved safety and security within the supply chain |

II. Operational Customs Compliance Programmes and Customs Compliance Programmes Under Development

A. *Operational Customs Compliance Programme*

1. WCO AMERICAS AND CARIBBEAN REGION

a) Belize

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------------------------------|----------------|-----------------------|------------------|-------------|--|
| Trusted Trader Program | Officially Launch on August 4th, 2016 | Import/export/ | Importer and Exporter | 30 | Draft | To increase the number of members to 60 by 2020. |
| Accreditation (components, process) | | | | | | Benefits |
| <ul style="list-style-type: none"> - TTP Application is submitted to Customs Voluntary Compliance task force(TTTF) - TTTF approves, defer or rejects application based on the objective compliance assessment matrix - Approved members are afforded 80% Green Lane subject to periodic audit - TTP members submits voluntary disclosure form - TTTF processes submission with 60 days - SAD is amended, additional duties and taxes are collected | | | | | | <ul style="list-style-type: none"> • Greater predictability for customs regimes (valuation, classification, etc.) • Simplified procedure • Preferred treatment for TTP members • Unique benefits for low-risk traders • Enhance revenue performance • Cost reductions (no delays, inventory, capital, storage space) • Lowering the risk of penalties or sanctions • Reduction of opportunities for corruption • Increased Green lane treatment for TTP members • Faster processing during physical checks • Reduced customs intervention (inspection, documentary checks) • Enhanced competitiveness of the approved company. • Promote transparency |

b) Brazil

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|----------------|--|--|--|---|
| Blue Line (Express customs clearance) | 2004 | Import/export/ | Importer and Exporter (a company must be involved in a minimum of 100 international trade transactions per month worth a total of at least 20 million USD) | | Secretariat of the Federal Revenue Normative: IN RFB nº 476/2004 | Merge Blue Line with Brazilian AEO Compliance |
| Accreditation (components, process) | | | | Benefits | | |
| <p>General criteria :</p> <ul style="list-style-type: none"> • Be an enterprise with a consolidated social contract; • Have well established internal audit systems; • Adhere to the financial criteria; • Electronic archive of the results of audit and other paperwork. | | | | <p>For importers:</p> <ul style="list-style-type: none"> • Preferential storage for cargo; • Less customs inspections of cargo; • Preferential treatment of cargo, selected for inspection. <p>For exporters:</p> <ul style="list-style-type: none"> • Dispatch of cargo with reduced number of customs inspections involved; • Preferential treatment for cargo, selected for customs inspections. | | |

c) Canada

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|--------|------------------------|---|-------------|---|
| Customs Self Assessment (CSA) | 2001 | Import | Importers and carriers | 98 Approved CSA Importers 930 Approved CSA Carriers (2015-02-17) | | <ul style="list-style-type: none"> • Establish cooperative agreements with other compatible programs. • Expand CSA eligibility to other modes and partners. • Enhance benefits and expedited clearance at ports of entry. • Collaborate with Other Government Departments and Agencies to expand the CSA service options and enhance benefits for expedited/simplified Customs clearance. |
| Accreditation (components, process) | | | | | | Benefits |
| <p>Program Membership Application Process:</p> <p>Importers:</p> <p>Two-part application; importer must meet the criteria in the first part of application process in order to qualify to submit the second part.</p> <ul style="list-style-type: none"> • Security profile information - risk assessment of client which includes the collection of corporate structure information, key business activities and products; company policies related to risk management; and upon request, a quarterly report or their most recent audited financial statements. • Importers have to demonstrate that their books, records and business systems have the necessary internal controls and procedures - including linkages, controls and audit trails to meet customs requirements. <p>Carriers:</p> <p>Two-part application; carrier must meet first part of application to qualify to submit second part.</p> <ul style="list-style-type: none"> • Carriers must provide detailed information such as a complete corporate structure and all relevant registration identifiers; details about their business specialty, clients, equipment and drivers; security measures for freight facilities and personnel policies; terminal and warehouse locations; and the location of all their divisions; • Carriers are asked to demonstrate their internal process for an international Canada bound shipment; identify their current business process for all shipments, starting from the order through to billing; identify how they assign an internal control number for each order they accept; provide detailed dispatch procedure and systems; provide sample documents, descriptions and the appropriate linkages for each step in the shipping process; identify how CSA-approved importers, drivers and eligible shipments will be | | | | | | |

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|-------|------------------|------------------|-------------|---------------------------|
| identified in the systems, identify how their reporting system to trace all Canada-bound shipments, including CSA-approved shipments; and identify the location of books and records. | | | | | | |

d) El Salvador

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---|--------|---|--|---|--|
| PACE (Programa Aduanero de Cumplimiento Empresarial; Customs programme on business compliance) | December 2008 – launching the programme | Import | Importers (all sizes, including SMEs) PACE includes account administrators of companies to facilitate attention on incidents during import procedures. | 3 operators (37 accepted; 34 refused; 00 being evaluated; 24 have not responded) | | Evolution to AEO programme including security requirements . |
| Accreditation (components, process) | | | | | Benefits | |
| <p>General criteria:</p> <ul style="list-style-type: none"> • Financial cap for big companies and SMEs (more or less USD 2,000,000 of trade volume per year); • Solvency criteria (incl. ISSS and AFP); • Not more than 2% of tributary discrepancies per year; • Conformity of documents (on VAT, rent); • Transparent accounting etc. <p>Accreditation:</p> <ul style="list-style-type: none"> • Assistance to buy goods in conformity with law; • The process of buying; • Arrival of goods; | | | | | <ul style="list-style-type: none"> • Predictability; • Concrete official to deal with big importers; • Special benefits for low risk companies; • Facilitation of processes in ports; • Cost reductions (no delays, inventory, capital, storage space); • Lowering the risk of penalties or sanctions; • Reduction of opportunities for corruption; • Special lane for PACE members; • Fast processing during physical checks. | |

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|-------|------------------|------------------|-------------|---------------------------|
| <ul style="list-style-type: none"> • Calculation of tariffs and identification of obligations; • Submission of declaration; • No red/green line decision; no inspection => payment; • Goods arrive and are dispatched; • Post-clearance audit. | | | | | | |

e) USA

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|--------|------------------|-----------------------------|--|--|
| Importer Self-Assessment Program (ISA) | 2002 | Import | Importer | 340+ importers | None – voluntary program | Transition the ISA program's 340+ members into CTPAT Trade Compliance |
| Trusted Trader Pilot Program | June, 2014 | Import | Importer | Seven (7) test participants | None-voluntary program | <p>Currently in Phase II – testing and prioritizing benefits and engaging with partner government agencies (PGA) to develop a whole of government approach to trade compliance.</p> <p>Phased rollout FY 19 to operationalize the program and transition the 340+ ISA importers to CTPAT Trade Compliance.</p> |
| Accreditation (components, process) | | | | | Benefits | |
| | | | | | <p>The ISA program provides opportunities for importers who demonstrate a commitment to compliance to receive many benefits including assignment of a National Account Manager; removal from the Regulatory Audit's audit pool; and free entry summary trade data.</p> <p>The Trusted Trader Pilot for CTPAT Trade Compliance includes further benefits development such as:</p> <ul style="list-style-type: none"> • expedited rulings and internal advice | |

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-------|---------------|-------|------------------|------------------|---|---------------------------|
| | | | | | <ul style="list-style-type: none"> • reconciliation • penalty mitigation • removal from post release exams <p>As part of the Pilot Phase II testing, CBP is continuing to evaluate and prioritize benefits, re-engineer the ISA process and work to develop and deploy the trade compliance section of the CTPAT portal.</p> | |

f) Bolivia

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|--|--|---|------------------|--|--|
| Operador Económico Autorizado – OEA (Authorized Economic Operator – AEO) | March 24th 2015 January 26th 2016 March 31st 2016 December 2016 | Export Customs Brokers Import Highway Carriers | Exporters, Customs Brokers, Importers, Highway carriers, gradually incorporate other operators (Cargo Consolidators/De consolidation) | 20 | <p>Supreme Decree N° 1443 that regulates de OEA Program; 2012.</p> <p>Board Resolution of the Bolivian Customs that create the area responsible for implementing the OEA Program in Bolivia; 2013.</p> <p>Board Resolution of the Bolivian Customs that will give sustainability to the Program.</p> <p>Presidency Resolution of the Bolivian Customs that approve the process to certificate operators.</p> | <ul style="list-style-type: none"> • Incorporate gradually other operators of the supply chain. • To incorporate gradually other governmental entities. • To continue the AEO staff training. • To sign Mutual Recognition Agreements, and promote new MRA's with other countries. |

| Accreditation (components, process) | Benefits |
|---|--|
| <p><u>General Requirements:</u></p> <ul style="list-style-type: none"> • To comply with tax and customs regulations. • To comply with government and labour regulations. • To comply with legal regulations. • To be financially solvent. • Stockholders, partners, legal representative of the company and staff that work with tax and customs procedures should not have police and criminal records related with the supply chain security. • To have adequate security level, complying the supply chain security requirements. <p><u>Accreditation:</u></p> <ul style="list-style-type: none"> • Submit application to Customs: The applicant should fill and remit the form with supporting documents. • Documentary evaluation: The AEO staff will check all the information (form and supporting documents) that the applicant remitted. • Validation visits to check the supply chain security requirements: The AEO staff will shift to the locations of the company in order to inspect the supply chain security procedures that the applicant incorporate to comply with the requirements. <p><u>Certification:</u></p> <p>After performing the validation, the AEO certification will be granted or denied.</p> <p>The certification is issued by Customs Administration (National Customs of Bolivia) and it is valid for three years. During this period of time, at least 2 control visits will be done in the verification of satisfactory performance includes the establishment and legal residence in the country, the absence of sanctions in the tax, customs, currency, sanitary issue during the three years preceding the filing of the application, background check for the applicant and staff linked to it, be current in payment of obligations and have</p> | <p><u>General Benefits:</u></p> <ul style="list-style-type: none"> • Assigning a customs official to help companies to coordinate and resolve Customs issues related with their certified operation. • Priority attention in operational and administrative procedures. • Dissemination of its AEO status at the national and international levels. • The AEO can use the logo of the AEO programme of Bolivia. • Participation in new customs initiatives. • Free delivery Token as bailment. • Communication and forwarding of updated customs regulations. • Access to the international platform "AEO Community of Practice". <p><u>Exporters Benefits:</u></p> <ul style="list-style-type: none"> • Reduction of red and yellow channels for export declarations. • Priority to handling clearance formalities. • Streamlined documentary examination and / or physical recognition, when assigning red or yellow channel. • Streamlining in the cancellation of term and return of guarantees for RITEX operations. • Reduction of en-route controls. • Submission of final export with minimal information. • Evaluation of commercial partners involved in the certified activity. • Plant capacity in verification remotely shipment and placement of seals. <p><u>Importers Benefits:</u></p> <ul style="list-style-type: none"> • Reduction of red and yellow channels for export declarations. • Priority to handling clearance formalities. • Be a receiver of information for tracking the charge via e-mail • Streamlined documentary examination and / or physical |

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-------|---------------|-------|---|------------------|---|---------------------------|
| | | | expertise and experience in performing the activity for which purports to be authorized. The security requirements provide documents, implemented and verifiable on personnel issues Staff selection, security management processes (access control, infrastructure, information, business partners, customs process, transport units control). | | <p>recognition, when assigning red or yellow channel.</p> <ul style="list-style-type: none"> • Reduction of en-route controls. • Evaluation of commercial partners involved in the certified activity. • Priority in the revision of merchandise declaration with information sheet. • For green channels, immediate lift, without the entrance of the merchandise to customs warehouse. • Reduction of guarantees to access payment facilities. <p>Priority attention to present the logistics service in customs</p> | |

2. WCO MIDDLE EAST AND NORTHERN AFRICA REGION

a) Algeria

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|---------------|----------------------|---|--|--|
| AEO | 07.03.2012 | Import/Export | Importers, exporters | AEO status to be granted to operators in the course of 2012 (from June 2012). | <p>Articles 38 and 39 of the Algerian Finance Act 2010; amendments to the Algerian Customs Code, published in Official Journal of the Republic of Algeria (J.O.R.A) N°78 of 31.12.2009</p> <p>Article 89 TER of the Algerian Customs Code (law N 79-07 of July 21, 1979).</p> <p>Executive Decree of the Government, No. 12/93 of 1 March 2012 stating the terms and conditions of AEO status, published in Official Journal of the Republic of Algeria (J.O.R.A) N° 14 of 07.03.2012.</p> | <ul style="list-style-type: none"> • Improve and develop the status and its implementation progressively. • Strengthen the security and safety measures. • comply its legal frame with Global trade context.Approving a Circular which explains the terms for the implementation of AEO status and an audit guide. <p>Since the amendment of the Algerian Customs Code, the AEO status has been the subject of an agreement signed on 04 March 2012, between the Algerian Chamber of Commerce and Industry (CACI), the National Agency for Promotion of Foreign Trade (ALGEX) and the General Directorate of Customs (DGD). This is to establish a framework of partnership to develop and support the partnership between the public and the private sector (ALGEX and CACI are public entities depend to the Ministry of Commerce).</p> <p>Algerian Customs established public relations and information Units within all the national territory, to listen, inform and advise the economic operators on AEO.</p> |
| Accreditation (components, process) | | | | | Benefits | |
| <p>General requirements and conditions for granting status :</p> <ul style="list-style-type: none"> • The economic operator must be established in Algeria, natural or legal person, engaged in the import or export and operating in the areas of production of goods or services; • No previous offences records, during the last 3 years, against its legal | | | | | <ul style="list-style-type: none"> • Improve productivity and competitiveness of the national economy which require the involvement of the customs administration through the facilitation and simplification of procedures. • To promote economic activity, stimulate and promote | |

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------|---------------|---|------------------|------------------|---|---------------------------|
| | | <p>representatives, senior officers or principal associates with government administrations including customs, tax, trade, labour and social security and with other institutions involved in the supervision of Foreign Trade;</p> <ul style="list-style-type: none"> • Not subject to a procedure of bankruptcy, being wound up, suspended business activities, under judicial settlement or concordat; • Justify the financial solvability during the last 3 years; <p>Accreditation :</p> <p>It is intended that the first phase will cover the producers of goods and services involved in foreign trade. The resale in the state operations will be concerned by the status in a second phase after establishing the proper regulatory provisions.</p> <p>To qualify for an AEO status, the applicant must: (article 04, ED No. 12/93)</p> <ul style="list-style-type: none"> • Submit an application, accompanied by the requisite documents and materials, to the Customs office of jurisdiction to which depends on the core business; • Subscribe and comply with the terms of reference and answer with precision to the questionnaire; • Provide the documents or copies of documents hereinafter, as appropriate: • Status for legal persons; A copy of the Commercial Register (company house record); Tax registration card; Terms of reference and the questionnaire signed and approved; • Any necessary documents for the audit that will be done by the Customs officers. <p>When the application for accreditation is deemed admissible, the competent customs proceed to a checking in terms of audit for a period not exceeding 6 months. (article 05, ED No. 12/93)</p> <p>If the application is inadmissible, a motivated rejection is notified within 1 months from the date of submitting the application. Otherwise, the application is considered admissible.</p> <p>If the audit results are positive, the AEO status is granted to the applicant, by decision of the Director General of Customs.</p> <p>The term of validity of AEO accreditation is 3 years and is renewable. AEO status may be suspended or revoked in accordance with the regulations.</p> | | | <p>international trade, boost strategic sectors and support investments.</p> <ul style="list-style-type: none"> • Contribute to the improvement of economic competitiveness of businesses (SMEs in particular) and value their credibility at both national and international levels. • Strengthening Customs-to-Business partnership and confidence (to offer personalized treatment for economic operators in terms of facilitation of customs clearance procedures). • Rationalise the control based on risk analysis. • Adapt clearance procedures with international standards through an efficient performance in terms of reducing release time. | |

b) Iran

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|----------------|---|------------------|---|---|
| AEO | 2014 | Import, Export | Currently Importers, Exporters, Manufacturers | 11 companies | National Legislation, WTO-TFA, WCO-RKC | Other types of operators will be covered. |
| Accreditation (components, process) | | | | | Benefits | |
| Based on criteria detailed in RKC, WCO guidelines | | | | | Reduced release time; reduced cost of operations for private sector; clearance facilitation; minimized customs controls and physical inspections; | |

c) Sudan

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|--------|----------------------------|--------------------|---|---------------------------|
| Golden List | December 2016 | Import | Import and Customs Brokers | 5 (five) companies | Customs Post Clearance Regulation 2010 | |
| Accreditation (components, process) | | | | | Benefits | |
| <ul style="list-style-type: none"> • Company and trader are introduce request to involve in golden list . • Customs authority will be checked compliance and system to related Accounting and other issues . • The Director general agrees to join to list according to recommendation of Risk management . | | | | | <ul style="list-style-type: none"> • Release their goods in minimum time . • Post clearance audit in their locations . • More facilities in customs stations . • Reduce the import Cost . | |

d) United Arab Emirates

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|--|--|--|--|---|
| Golden list programme (Abu Dhabi) | 2007 | The programme was designed to give the trusted companies a golden list status through which the party can import and export its goods into or out of the country with a minimum paper work requirements and with the shortest amount of time | Trusted companies that have a certain threshold of trade volume in imports and exports, and have a minimum number of contravention or discrepancies in dealing with Customs, | currently 26 operators joined the programme | Under the umbrella of Customs law and in light of instructions issued by Customs for this scheme in particular called "golden List programme" instructions | It is anticipated that the total number of beneficiaries from this programme is going to reach 200 companies by end 2014. |
| Accreditation (components, process) | | | | Benefits | | |
| <p>After the member is selected upon the criteria decided for the programme, a memorandum of understanding is signed with the member regulating the procedures to be followed and the requirements from the member.</p> <p>Members will stay under Customs Control and Abu Dhabi Customs will keep random-checking consignments of the beneficiaries.</p> | | | | <ul style="list-style-type: none"> • To Customs : This is an initial stage to build a full-ledged AEO programme. It is also beneficial as it simplifies customs procedures. Moreover, there is a concentration on dangerous shipments and allows for the involvement of stakeholders • To Clients: The benefits include simplification of procedures, optimized time of release, more trust with Customs and good reputation, and an increase in profit. | | |

3. WCO WEST AND CENTRAL AFRICA REGION

a) Cameroon

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|--------|------------------|------------------|--|---|
| Contrat de Performance Opérateurs (Performance Operators' Contracts) | June 2011 | Import | Importers | 27 | Contracts signed between companies and the Direction Générale des Douanes du Cameroun (Directorate General of Cameroon Customs). | Extension to other port stakeholders (Customs Brokers, freight forwarders , stevedores etc ...) |
| Accreditation (components, process) | | | | | | Benefits |
| <ul style="list-style-type: none"> Application made by the operator Acceptance by Customs on the basis of the volume of the company's business, financial position, regularity concerning the importation, Customs criminal records (amount of duties adjusted on Customs declarations made by the company and the frequencies of these adjustments. | | | | | | <p>Eligibility of at least 40 % of the importer's operations to the blue circuit (port exit without customs control)</p> <p>The companys' blue circuit (channel) rate may increase (up to 90%) or decrease based on its performance</p> <ul style="list-style-type: none"> Visit to the premises benefit from a deferment of payment procedure (duties and taxes paid several weeks after the release of the goods) customized assistance granted to importers |

b) Senegal

| Title | Date launched | Scope | Type of operator | No. of operator | Legislation | Further plans (deadlines) |
|---|---------------|---------------|--|-----------------|---|--|
| Privileged Partnerships Programme (PPP) | 17 June 2011 | Import/Export | Importers, exporters, companies involved in the international supply chain | 22 | Law n° 2014-10 of 28 February 2014 amending the Customs Code of Sénegal (Article 121); - Décision (Decree) n°0381 DGD/DFPE/BREP of 17 June 2011 setting out the Programme de Partenaires privilégiés (privileged Partnerships Programme) | A benchmarking action involving 3 countries with large experience in AEO programme implementation, is planned to be launched before 2017. The final goal is to fully align the PPP to the SAFE AEO programme |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>Accreditation: The relevant body to deal with applications is called Comité d'agrément au Programme de Partenaires privilégiés</p> <p>Members of the “Comité d’agrément au PPP” are :</p> <ul style="list-style-type: none"> • Head of the Direction de la Facilitation et du Partenariat avec l’Entreprise (Facilitation and Partnership with Trade Directorate); • Deputy-Head of the Direction de la Facilitation et du Partenariat avec l’Entreprise (Facilitation and Partnership with Trade Directorate) ; • Représentatives of other Directorates within the Direction générale des Douanes; • Head of Bureau du Conseil aux Entreprises et de la Facilitation (Trade and Facilitation advisory board unit); • Représentatives of the Direction générale des Impôts et des Domaines (Tax administration directorate). <p>Authorization process</p> <ul style="list-style-type: none"> • Pick up free of charge an application form at the Direction générale des douanes headquarters; • Complete the application form regarding information on the internal organizational process of the company • Sign up and submit the form with the following supporting documents to the Trade and Facilitation advisory board unit (Bureau du Conseil aux Entreprises et de la Facilitation): | <p>Ten benefits classified in 4 categories are offered to accredited companies :</p> <p>A category :</p> <ul style="list-style-type: none"> • Immediate release of goods upon registration of the accounting documents and fast-track removal procedure; • Declarations acknowledged as “In Compliance” for randomly selected operations in the inspection channel and priority processing of those operations; • Possibility to obtaining binding advance information <p>B Category:</p> <ul style="list-style-type: none"> • A category Benefits • Establishment within the Customs service of mandatory time limits on processing for all stages; • Possible conclusion of protocols to deal with special circumstances; • Reduction and rationalization of post-clearance audits <p>C Category:</p> <ul style="list-style-type: none"> • A and B category Benefits • Possibility of replacing the usual financial securities (e.g. bonds, cash deposits) with a company surety; Relocation |

| | |
|--|---|
| <ul style="list-style-type: none"> • fiscal receipt • Customs compliance certificate • social security contributions certificate • Convocation from the Comité d'agrément au Programme de Partenaires privilégiés in view to take a decision on the application : • Favourable opinion delivery with a draft authorization request submit to the signature of the Director General, Notification of the authorization to the applicant. | <ul style="list-style-type: none"> of physical controls to the undertaking's premises; • Granting of export simplified procedures <p>D Category:</p> <ul style="list-style-type: none"> • Be granted the Citizen and responsible company label |
|--|---|

c) Togo

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--------------------------------------|---------------|-----------------|---|------------------------|--|--|
| PRIVILEGE D PARTNERSHIP FRAMEWORK | November 2016 | Import , Export | Customs Brokers, warehouse keepers, manufacturers or other. | 10 operators for pilot | National Customs Code des Douanes CPP FrameworkInstruction Decision about the establishment, composition and powers of the CPP Accreditation Committee | Sensitization on CPP during the first quarter 2017 |

| Accreditation (components, process) | Benefits |
|---|--|
| <p>ELIGIBILITY</p> <ul style="list-style-type: none"> ▪ Compliance with customs and tax legislation ▪ Organization system, control and archiving of customs and tax documents ▪ Reliability of the company, both functional and safe ▪ Solvency of the company ▪ Economic operators must not have customs or tax criminal records <p>AGREEMENT :</p> <ul style="list-style-type: none"> • Submit the application to Customs: the applicant must complete the form and deliver it along with the supporting documents • Assessment of documents: the staff in charge of the CPP verify all information (forms and supporting documents) submitted by the applicant. • Visits of the company's premises to ensure that the security procedures applied by the applicant comply with the requirements. • Certification: following the validation visit, the CPP certification is granted or not by the Accreditation Committee. • Approval is issued by the Customs authorities (national customs of the “toto / OTR”) and is valid for three years. • During this period, at least two monitoring visits will be carried out to verify that the obligations are being met, as well as to validate safety requirements and acquired benefits. • The Privileged Partnership Framework offers businesses three types of A, B and C authorizations. | <p>Type « A »Authorization</p> <ul style="list-style-type: none"> • Immediate release of the goods upon registration of the Customs declaration and accelerated removal procedure; • Obligation to obtain binding information prior clearance • Possibility to lodge advance Customs declaration • Type « B »Authorization <p>All "A" benefits :</p> <ul style="list-style-type: none"> • Establishment of mandatory time limits for Customs for processing requests • Possible signature of a protocol to resolve specific situations; • Customs services to process as a matter of priority of all requests submitted; • Rationalization of post-clearance controls; • Priority to clearance formalities <p>Type « C »Authorization</p> <ul style="list-style-type: none"> • Physical controls relocated to the company premises • Appointment of a manager to monitor all customs operations of the beneficiary company • Flexibility in paying Customs duties and taxes • Technical assistance in customs and tax matters to the company • Signature of protocols to resolve specific situations • Improved reputation as a low risk enterprise • Accompanying and assisting the company in gaining access to the status of Authorized Economic Operator as defined • Participation in work with Customs |

4. WCO EAST AND SOUTHERN AFRICA REGION

a) Madagascar

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|--------|------------------|------------------|---|---------------------------|
| Programme Accélérée de dédouanement (Accelerated Clearance Programme or PAD) | June 2011 | Import | Importers | 108 | Executive Order (Décision) n°23 MFB/SG/DGD of 8 June 2011 setting conditions for the granting of the Accelerated Clearance Programme (PAD) and its implementing provisions. | |
| Accreditation (components, process) | | | | | Benefits | |
| <p>General requirements</p> <ul style="list-style-type: none"> • Membership in a professional association recognized by Customs • No serious offense against Customs Law and regulations over the past three years • Satisfactory system of business records and accounting book keeping • Satisfactory financial position • Authorization process: • Submission of an application through the relevant professional association • Review of the application on the basis of potential breaches of the Customs legislation and on financial legislation. • Monitoring and control after the authorization to ensure the maintenance of the rule of law • Revocation or suspension in case of infringements | | | | | Customs declarations selected for the blue circuit (without control or documentary or physical at time of clearance – but possible post clearance control) | |

b) Mauritius

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|-----------------|-------------------|------------------|--|---|
| AEO Qualified TradeNet User (QTU) [Fast Track Cargo Release Initiative] Note: This programme is equivalent to the Customs Simplification category under the AEO Scheme | 2007 | Import & Export | Importer/Exporter | 33 | (i) Customs Act, Section 16B; (II) Customs (Use of Computer) Regulations 1997 | |
| Accreditation (components, process) | | | | | | Benefits |
| Category: Customs Compliance Monitoring (Delivery of Documents) Programme Process: <ul style="list-style-type: none">• Submission of application duly• Audit of internal control system of operator• Verify compliance level in respect of transactions at Customs• Monitoring of performance (risk assessment) of transactions at Customs for a period of 3 months from date of application• Report finalised• Approval as QTU if satisfies all requirements | | | | | | <ul style="list-style-type: none"> • Fast track for Customs clearance of goods: reduction in dwell time and costs. • These operators are exempted from submission of trade documents when processing customs declarations. • If the electronic system at Customs (the CMS) randomly selects any of the declarations for physical examination, such inspections are done at the premises of the operator. |

c) Mozambique

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|---------------|----------------------|--------------------|------------------|---|---------------------------|
| AEO | 2012 | Import & Export both | Importer, Exporter | 06 (six) | DM nr. 314/2012, 23 rd November | |
| Accreditation (components, process) | | | | | Benefits | |
| <ul style="list-style-type: none"> • Screening and assessment of the applicant's documentation; • Survey and Inspection; and • Allocation of the certificate (if meet the requirements) | | | | | <p>Simplified procedures:</p> <ul style="list-style-type: none"> • Usually have been used the electronic clearance; • Physical checks only when is requested; • Priority when the consignment is selected for inspection cording to the Risk Management assessment; and • Personalized and early warning for documental verification or physical check. | |

d) Rwanda

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|--|--------|------------------|------------------|--|--|
| Compliant Trader schemes of two types: 1. Gold Card Scheme (Risk based selectivity channels). 2. Pre-clearance (enables low risk importers to clear their goods before the arrival of the consignment) | Gold Card scheme – 03.2008; Pre-clearance facilitation – 09.2007. | Import | Importers | | Programmes supported by national legislation. System built on importers' compliance records. | To continue developing the Compliant Trader Scheme as it is in line with the determination to facilitate international trade and encourage compliance. |

e) South Africa

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|--------|------------------------------|------------------|---|---------------------------|
| Preferred Trader Programme | 08 May 2017 | Import | Importers and Exporters only | 55 | Section 64E Customs and Excise Act, No 91 of 1964 Chapter 30 Customs Control Act, No 31 of 2014 | |
| Accreditation (components, process) | | | | | Benefits | |
| <p>The Preferred Trader Programme has been launched and more importers and exporters are added on a monthly basis.</p> <p>SUFFICIENT KNOWLEDGE Accredited clients must complete a competency assessment test administered by SARS.</p> <p>APPROPRIATE RECORD OF COMPLIANCE</p> <ul style="list-style-type: none"> - Not been convicted of an offence involving fraud or dishonesty. - Not been convicted of any offence in terms of the Act. - Did not incur a penalty in respect of a serious offence within a 3 year period preceding the application. - Not been convicted of any offence in terms of the Value Added Tax Act or the Income Tax Act. <p>EFFECTIVE COMPUTER SYSTEM</p> <p>Communicate electronically.</p> <ul style="list-style-type: none"> - Maintain a full audit trail of all Customs activities. - Have a record of verifiable procedures for backup, recovery, fallback, archiving and retrieval of business records. - Have effective accounting, recordkeeping & operational system. <p>SUFFICIENT FINANCIAL RESOURCES Provide sufficient evidence to prove the financial viability of the business over a three year period</p> | | | | | Appointment of a Customs Relationship Manager tasked with facilitating the relationship between the client and customs. <ul style="list-style-type: none"> - Reduction of the amount of any security required for compliance with Customs procedure. - Fewer routine documentary and physical inspections. - Prioritising a request for tariff and valuation determinations. - Prioritising access to non-intrusive inspection techniques when goods are stopped or detained for inspection - | |

f) Tanzania

| Title | | Date launched | | Scope | Type of operator | Legislation | Further plans (deadlines) | Miscellaneous |
|---------------------------|--|---------------|--|--------|--|--------------------|---|---------------|
| Compliant Traders' Scheme | | 07.2007 | | Import | Transporters, importers (58 partners; 06.2012) | A model for EACCMA | To broaden the scheme for clearing and forwarding agencies, Inclusion of other supply chain operators in long term perspective. | n/a |

g) Zambia

| Programme title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---|--------|---|------------------|---|---|
| Customs Accredited Clients Programme (CACP) | November 2007 as a pilot. On 12 June 2008, opened to the importing community | Import | Any Client that meets the requirements for the programme. | Twelve (12) | Section 188 of the Customs and Excise Act. This legislation provides Customs auditors to call for the presentation of books and records for examination by every person carrying on business in Zambia. Failure to do so within the stipulated time leads to a contravention of the customs laws. Sanctions are provided for under section 188 (3). | Review program and address challenges before embarking on expanding the programme covering all relevant traders and operators who include exporters, agents, bonded warehouse operators, transporters and freight forwarders. |

| Accreditation (components, process) | Benefits |
|--|--|
| <p>Process:</p> <ul style="list-style-type: none"> • Application for the programme by a trader; • Self assessment conducted by the trader against check list; • Due diligence evaluation by Customs of the self assessment; • Comprehensive audit conducted by Customs ; • Agreement on improvement programme ; • Full or probationary admission to the programme accompanied by a signed Memorandum of Understanding (MOU). | <ul style="list-style-type: none"> • Release of shipments with minimal scrutiny; • Preferential clearance at borders ; • Pre-clearance of certain goods, under certain conditions; • Periodic settlement of taxes (through A++ Credit facility); • Full electronic clearance process for Green lane entries with paper presentation after the fact; • Specific training and support to operate within the programme; • Allocation of a Case Manager, as a main point of contact with Customs to deal with any issues arising from with the programme or their operations; • Once officially authorized, permission to use an “Accredited Client” logo; • Possibility of extending their accreditation to other countries with similar Programs under the WCO Framework of Standards; • Better communication between the accredited client and Zambia Revenue Authority; • Improved understanding of Customs requirements ; • Less Customs audits as reliance is placed on the client’s internal systems and controls; • Good image to Government, customers and suppliers resulting from accreditation status; • ASYCUDA Installation at the client’s premises; • Self rebate confirmation ; • Preferential treatment ; • Opportunity to negotiate additional benefits. |

5. WCO ASIA PACIFIC REGION

a) Cambodia

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|-----------------|------------------------|-----------------------|------------------|---|---------------------------|
| High Compliant Trader Incentive Mechanism | 11/ April/ 2013 | Both Import and Export | Importer and exporter | 8 | Prakas (Ministerial decree) No 452 dated 11th April 2013 on High Compliant Trader Incentive Mechanism. GDCE Decision No 278 dated 27th February 2014 on Criteria Determination for the Implementation of High Compliant Trader Incentive Mechanism. GDCE Decision 279 dated 27th February 2014 on the Establishment and Operation of Best Trader Management Unit | N/A |
| Accreditation (components, process) | | | | | Benefits | |
| <p>The companies who wish to apply to be a member of the best trader group shall follow the process below:</p> <ul style="list-style-type: none"> • Submission of application form. • Qualification verification • Proposed letter to the Ministry of Economy and Finance for approval. • Certificate Issuance | | | | | <p>BTG Member will receive a package of incentive treatment as follows:</p> <ul style="list-style-type: none"> • Priority not to queue up in the order of First-in First-out Principle, both in the stages of file lodgment, physical inspection / documentary check, and goods clearance as soon as possible . • Be granted the customs pre-clearance without security deposit. • Be exempt from pre-verification procedure on customs value. • Be exempt from pre-verification procedure on rules of origin. • Number of containers subjected to cross scanning machines reduced according to existing regulations not to exceed 50 percent of the total number of containers of shipment consisting of more than one. • Be granted with the Pre-arrival clearance and other incentive in the future, determined by GDCE. | |

b) Fiji

| Title | Date launched | Scope | Type of operator | Number of operator | Legislation | Further plans (deadlines) |
|---|------------------|---------------|--|--------------------|--|--|
| Gold Card Service | 20 November 2012 | Import/Export | Importers/ Exporters | 63 | <p>Government Initiative. 2012 National Budget Address.</p> <ul style="list-style-type: none"> • Gold Card Unit established in FRCA | <p>To increase the number of companies as and when required.</p> <p>Noted: Review of Gold Card members at the end of membership period i.e. every two years.</p> |
| Accreditation (components, process) | | | Benefits | | | |
| <ul style="list-style-type: none"> • Expression of Interest from companies. • Companies that require Tax & Customs service on a daily need. • Top most revenue contributors to Customs & Tax prioritised. • Excellent compliance history in both Customs & Tax responsibilities identified. | | | <p>Services</p> <p>The Gold Card Unit will provide the following services to all Gold Card members in a friendly and VIP environment:</p> <ul style="list-style-type: none"> • Attend to all Tax and Customs general enquiries. • Process Tax and Customs clearances applications. • Facilitate and give preference to the processing of returns, applications, lodgements, requests, services and review of assessments without compromising compliance. • Receipt payment of all taxes and penalties. • Direct referrals within all FRCA business units. • Introduction of the Approved Economic Operator (AEO) program. Privileged Services <p>Some of the benefits of being a Gold Card Member include:</p> <ul style="list-style-type: none"> • Priority services and personal baggage duty free allowance of up to \$2000 at international arrival counters. • Priority services for passports and permits at the Immigration Department • Baggage collection and escort services by Airports Fiji Limited. • Express lane and priority services for all inspection and clearance services at Biosecurity Authority of Fiji. • Express lane for all Land Transport Authority services. • Priority check-in at the Tabua Club Counter whenever the member is flying on the national airline, Fiji Airways. | | | |

c) India

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|-----------------------------------|---------------|---|------------------|------------------------|---|---------------------------|
| Accredited Client Programme (ACP) | 24.11.2005 | Grant assured facilitation to importers who have demonstrated capacity and willingness to comply with the laws. | Importers | 362 (as on 01.02.2016) | Central Board of Excise and Customs (CBEC) Circular No 42/2005 | |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>The Accredited Client Programme is intended for importers who have a clean track record and a history of compliance with the laws and regulations under the Customs Act and the various Allied Acts administered by Customs. The eligibility criteria for ACP status is as follows:</p> <ul style="list-style-type: none"> • The entity should have imported goods valued at Rs Ten Crores (i.e.Rs.100 millions) [assessable value] in the previous financial year; or paid more than Rs One Crore (i.e Rs.10 millions) of Customs duty in the previous financial year; or, in the case of importers who are also Central Excise assessees, paid Central Excise Duties over Rs. One Crore (i.e Rs.10 millions) from the Personal Ledger Account in the previous financial year. • The entity should have filed at least 25 Bills of Entry in the previous financial year in one or more Indian Customs stations. • The entity should have no cases of Customs, Central Excise or Service Tax booked against them in the previous three financial years. Cases booked would imply that there should be at least a show cause notice, invoking penal provisions, issued to an importer. | <ul style="list-style-type: none"> • The objective of the programme is to grant assured facilitation to importers. • Bills of Entry filed by ACP clients are processed in the EDI system and a larger number of consignments are allowed clearance based on the importer's self assessment without examination, after checking the marks and numbers on the packages or in the case of Full Container Load (FCL Cargo), the container numbers and seals. • Onsite Post Clearance Audit facility has been made available to ACP clients. • Thus, an ACP client can benefit from reduced clearance time and can deal with the goods promptly with reduced transaction cost, saving on insurance, warehouse and storage charges. |

- The entity should also not have any cases booked under any of the Allied Acts being implemented by Customs.
- The quality of the submissions made by the applicants to Customs should be good as measured by the number of amendments made in the bills of entry submitted by them in relation to classification of goods, valuation and claim for exemption benefits. The number of such amendments should not have exceeded 20% of the bills of entry during the previous financial year.
- The entity should have no duty demands pending on account of non-fulfillment of Export obligation.
- The entity should have reliable systems of record keeping and internal controls and their accounting systems should conform to recognized standards of accounting. They are required to provide the necessary certificate from their Chartered Accountants in this regard as per format given in the Application form.

The importers desirous of availing the facility as “Accredited Clients” are required to apply for registration under the scheme to the Risk Management Division under the Directorate of Systems which after verifying the eligibility criteria grants ACP status. The importers who have been granted the status of Accredited Clients will be required to maintain high levels of compliance.

d) Indonesia

| Title | Date launched | Scope | Type of operator | Number of operator | Legislation | Further plans (deadlines) |
|---|---------------|----------------|----------------------|--|--|--|
| MITA (Mitra Utama; Facilitation Service for Priority Importers) | 2003 | Import, Export | Importers, Exporters | 301 From 301 operators on December 31 st , 2017 there are 37 that also AEO | 1. Decree of the Minister of Finance of the Republic of Indonesia No KEP-229/PMK.04/2015 dated on December 17th. 2015 concerning Main Customs Partners; 2. Decree of the Minister of Finance of the Republic of Indonesia No. KEP-211/PMK.04/2016 dated on December 29th, 2016 concerning Amendment of KEP-229/PMK.04/2015; 3. Decree of Director General of Customs and Excise No. P- 11.BC/2017 dated June 19th, 2017 concerning Guide Practice of Main Customs Partner. | Have 400 Operators of Compliance Programmes (December 31 st , 2018) |

| Accreditation (components, process) | Benefits |
|---|---|
| <p>As chapter 3 Decree of Director General of Customs and Excise No. P-11/BC/2017 dated June 19th , 2017 concerning Guide Practice of Main Customs Partner, the requirement for Main Customs Partner:</p> <ul style="list-style-type: none"> a. Has a good reputation for the past 6 (six) months, which includes: <ul style="list-style-type: none"> 1 Any import and/or export activities; 2. Never fails to include the amount, type of goods, and/or customs value which is material or significant in the customs visuals; 3. Never misuse facilities in the field of customs and/or excise which are material or significant; 4. No provision on customs audit result stating that the internal control system is unfavorable and/or non-auditable (unacceptable); and 5. Never led customs module to other party. b. Has no arrears of customs, excise, and/or tax liability in the framework of mature imports; c. Never committing crimes in the field of customs and/or excise; d. Performed as the green channel for the last 6 (six) months including have a clear and specific business line (business nature); <p>The operators have no arrears from Directorate General of Taxes; and</p> <p>Expressed willingness to be designated as Customs MITA with statement.</p> | <p>As Chapter 2 Decree of Director General of Customs and Excise No. P-11/BC/2017 concerning Guide Practice of Main Customs Partner, the benefit for Main Customs Partner</p> <ul style="list-style-type: none"> a. Little document research and/or physical inspection- b. Discharge of imported goods directly from the transportation of carrier coming from outside the customs area to the land-carrying facility without storehouse without request; c. The release of imported goods partially from container without stripping by notifying the officer of goods release with a few conditions; d. using corporate guarantees may be granted for all customs activities e. The payment for completion of customs duties may be made by manufacturer in the form of Periodic Payments {monthly} by submitting an application f. An exception is granted to convey: <ul style="list-style-type: none"> 1. Printed Goods Import Declaration (PIB) except it has duty facility 2. Customs supplementary documents and proof of customs payment; 3. Permissions from technical agencies at customs offices already using electronic customs data exchange, unless otherwise specified. I. Special service by Customs and Excise Officer who handles information service of Client Coordinator specially MITA Customs. |

e) Sri Lanka

| Programme title | Date launched | Scope | Type of operator | Number of operator | Legislation | Further plans (deadlines) |
|--|---------------|-----------------------------------|------------------|---|---|---|
| Compliant Traders Facilitation Programme | Oct. 14,2013 | Facilitation of Compliant Traders | Importers | 100 operators participating to this programme | In the process of amending the legislation to provide flexibility and tailored solution to enable relevant Risk Management principles to be implemented. | To extend this facility to other compliant importers and their by increase the No.of operators in this porgramme To expand the programme to cover the export sector. |
| Accreditation (components, process) | | | | | Benefits | |
| | | | | | <ul style="list-style-type: none"> • Reduced release time. • Lower Transaction costs. • Improved compliance with laws and regulations. • Improved collaboration between traders and Customs. • Better human resource allocation. | |

6. WCO EUROPE REGION

a) Azerbaijan

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--------------------|---------------|----------------|---------------------------|------------------|--|---|
| The Green Corridor | 2016 | Import, Export | Legal and natural persons | 25 | <p>The Customs Code of the Republic of Azerbaijan</p> <p>“Rules for use of ‘The Green Corridor’ and other border crossing systems for transportation of goods and vehicles through the customs border” approved by Presidential Decree No. 920 dated May 21, 2016.</p> | <p>The number of participants of foreign economic activity (FEA) using this system is considered to be increased.</p> |

| Accreditation (components, process) | Benefits |
|---|--|
| <p>Basic requirements for a FEA participant to be able to use the Green Corridor system:</p> <ul style="list-style-type: none"> • Lack of customs offenses; • Lack of tax offenses; • Providing a short import declaration to the customs authorities in advance. • The process of putting the system into operation: • The FEA participants apply to the State Customs Committee based on the certain application form on putting the “Green Corridor” system into operation; • The given application form contains the FEA participant’s registration data, financial information, information on customs and tax offenses, as well as on customs and tax audits; • Based on the information noted in the application, as well as on other received data on the economic operator’s foreign trade activity, the State Customs Committee makes analyses and takes a decision on the use of the system; • The State Customs Committee can cancel the granted permission in case of violation of the defined requirements or at the economic operator’s request. | <ul style="list-style-type: none"> • Preferential implementation of customs control based on the automated risk management system; • Simplified customs control and customs procedure; • Import and export operations and cost savings related to the customs clearance; • Minimizing the time spent on border crossing. |

b) Georgia

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---|---------------|---------------|----------------------|------------------|--|--|
| “Golden List” Previous title in use during July 15, 2008 to December 31, 2010: “Customs-Trade Cooperation” | 15.07.2008 | Import/export | Importers, exporters | 156 | Tax Code of Georgia Article 224; Order N290 of the Minister of Finance of Georgia (July 26, 2012) On the Approval of Instructions on Movement and Clearance of Goods on the Customs Territory of Georgia Chapter XXI | Implementation of Periodical Declaration |

| Accreditation (components, process) | Benefits |
|---|--|
| <p>Conditions for getting the status of the Party to the “Golden List” are as follows:</p> <ul style="list-style-type: none"> During the first one year (continuous 12 calendar months) upon the first day of the calendar month of candidate selection by the Revenue Service or registration of candidate’s application; high rate of tariff value of the goods declared under the import and/or export procedure in the territory of Georgia – at least GEL 5,0 million; high rate of the amount of paid import duties – at least GEL 900 000, or a large amount of goods declarations submitted for the purposes of importation and/or exportation of goods – at least 100; As of the first day of the calendar month of candidate selection by the Revenue Service or registration of candidate’s application; absence of valid decision on imposing responsibilities for the tax offenses prescribed by Parts 4, 5, 10, 11, 19-21 of Article 289 the Tax Code of Georgia (when 1 calendar year has passed upon entry into force of such decision on imposing the responsibility for tax offenses); | <p>According to the Provisions Laid out in the Order N290 of the Minister of Finance of Georgia (July 26, 2012) On the Approval of Instructions on Movement and Clearance of Goods on the Customs Territory of Georgia, Gold List members Are entitled to:</p> <ul style="list-style-type: none"> Use of simplified procedures when importing and/or exporting of goods to and from Georgian customs territory; Payment of Customs Duty, Import VAT and Import Excise can be deferred for 30 day; Can place goods on a private premise Fill in commodity customs declaration in the automated data system “ASYCUDA” Service fee is not doubled during the non-working hours |

c) Israel

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|---------------------|---------------|--------|------------------|------------------|--|---|
| Authorized Importer | 2016 | Import | Importers only | 290 | Voluntary participation Formal customs procedure Must meet the customs compliance requirements | Managing and maintaining the program Working to increase the number of Importers |

| Accreditation (components, process) | Benefits |
|--|--|
| Voluntary participation Must meet the customs compliance requirements; Application to Customs; Validation by Customs; Revalidation by Customs Customs may revoke the status | Early stage release (document examination before arrival of goods). Paperless procedures. Point of contact |

d) Kazakhstan

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|------------------------------|---------------|---------------|------------------------------|---|---|---|
| Authorized Economic Operator | 2013 | Import/Export | Importer, Exporter, Producer | As of 01/01/2017 year 5 legal entities have AEO status (operator) | RK Code <Customs Affairs in the Republic of Kazakhstan> the CCC Decision No, 872 09.12.2011 | The conclusion of the Agreement on mutual recognition in conjunction with other Customs Administrations |

| Accreditation (components, process) | Benefits |
|---|--|
| Requirements: <ul style="list-style-type: none"> • The presence of general security for the payment of customs duties; • Implementation of foreign economic activity within three years until the day of the appeal to customs authority on obtaining the status of Authorized Economic Operator in the presence of at least ten declarations on goods per year; • The absence of debt on customs payments and taxes according to the customs legislation of the Republic of Kazakhstan on the date of the appeal to customs authority; • The absence of debt on customs payments and taxes according to the tax law of the Republic of Kazakhstan on the date of the appeal to customs authority; • The absence of the facts of the presence of unspent conviction according to articles 209, 214, and 250 of the Criminal Code of Kazakhstan of July 16, 1997 and also with articles 234, 236, and 286 of the Criminal Code of Kazakhstan of July 3, 2014, on the day of the appeal to the customs authority at the applicant, founders, shareholders having a controlling stock; • The absence of the applicant's imposition of an administrative penalty within one year under Articles 527, 534, 549, 550, 551, 552, 558 of the Code of the Republic of Kazakhstan on Administrative Violations | <ul style="list-style-type: none"> • To minimize the time of customs operations related to the arrival of goods at the checkpoints; • The movement of detached sectors of following (in the presence of infrastructure capabilities at the checkpoint); • Detached (individual) workplaces (windows) in order to carry out documentary control in operating rooms; • Temporary storage of the goods in the premises, outdoor areas and on the other areas of the Authorized Economic Operators (hereinafter- |

5 July 2014 on the day of the customs authority of an enforceable decision;

- Availability of the automated system of accounting of the goods allowing to compare the data provided to customs authorities at commission of customs operations with data on carrying out business transactions;
- The presence of the auditor's report and (or) the auditor's reports drawn up not later than ninety days prior to the filing date of the application;
- The presence of the property right or the right of economic maintaining, or the right of operational management or lease (sublease) or based on other legal ground of premises, open areas and other territories where production operations are performed;
- Availability of the contract (agreement) on use of an information system of electronic invoices.

AEO

- Absence of requirements to provide guarantee for the payment of customs duties and taxes in the implementation of the customs transit procedure.
- The priority order of customs operations preceding the filing of the customs declarations, and premises under the customs procedure;
- There is no usage of guarantee for the payment of customs duties and taxes in the implementation of periodic customs declarations.

e) Russia

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|------------------------------|---------------|--------------------|--|------------------|---|---|
| Authorized Economic Operator | 14.09.2011 | Russian Federation | 1. Legal entities carrying out production activity 2. Legal entities not carrying out production activity | 145 | Articles 38-41 of the Customs Code of the Customs Union; Chapter 6 of the Federal Law of November 27, 2010 № 311-FZ "On Customs Regulation in the Russian Federation"; Administrative Regulations of the Federal Customs Service for provision of public services by maintaining a register of Authorized Economic Operators, approved by the Order № 1877 of the FCS of Russia of September 14, 2011 | Currently development of the new chapter "Authorized Economic Operator" of the Draft Customs Code of the Eurasian Economic Union is carrying out. |

| Accreditation (components, process) | Benefits |
|--|---|
| <p>Main conditions for obtaining the AEO status for legal entities:</p> <ul style="list-style-type: none"> • fulfillment of payment of customs duties and taxes; • the foreign trade activity of at least one year; • no unfulfilled obligation to pay customs duties, percent, penalties; • absence of debt in accordance with the tax laws; • no facts to attract over one year to administrative responsibility for customs offenses; • account system corresponding to requirements established by customs authorities; • other requirements and conditions established by legislation of the Russian Federation. | <ul style="list-style-type: none"> • reduce of time for carrying out customs operations during customs declaration process and release of goods; • temporary storage of goods in the own warehouses; • conducting of customs operations related to release of goods including termination of customs procedure • no need to make provision of payment of customs duties, taxes in the process of customs transit of goods and release of goods before provision of the customs declaration in specific cases. |

f) Serbia

| Title | Date launched | Scope | Type of operator | No. of operators | Legislation | Further plans (deadlines) |
|--|--|---------------|-------------------------|---|---|---|
| Simplified customs clearance procedure | <p>Simplified procedure as per the invoice is applicable from 10.10.2010</p> <p>Simplified procedure in the consignee/consignor premises is applicable from 1.6.2011</p> | Import/export | Importers, exporters | <p>As of 1.10.2010 the number of companies using simplified procedures on basis of commercial document is 305.</p> <p>As of 4.4.2011 the number of companies using simplified import and export procedures in the consignee/consignor premises is 100. A total of 161 authorisations were issued.</p> | <p>Voluntary participation</p> <p>The Customs Law was adopted (effective from 3.5.2010)</p> <p>Regulation on customs- approved treatment of goods, Art. 21-40 (effective from 1.1.2011)</p> | Reviewing of existing explanations delivered to customs offices, for the purposes of uniform operation and innovation of the same |

| Accreditation (components, process) | Benefits |
|--|--|
| <p>There are two different types of authorizations for simplified customs clearance on the basis of accounting document as follows:</p> <ul style="list-style-type: none"> • an authorisation for using simplified customs clearance in import procedures; • an authorisation for using simplified customs clearance in export procedures; <p>Accreditation process:</p> <ul style="list-style-type: none"> • Economic subject shall apply for simplified customs clearance (type 1 or type 2) at the competent customs office; • The competent authority (customs office and Headquarters) shall review the application. A specially established working group shall examine the submitted documentation; • The Post-clearance Audit Department shall, after a thorough audit of company's business, deliver the opinion and recommendation in writing to the Working Group. Working Group shall, based on the recommendation and opinion make the final <p>Headquarters shall send its opinion to the competent customs office which shall, either issue the approval for simplified customs clearance in import/export procedure or reject the application. The customs office shall reply to the request not later than 60 days after the submission.</p> | <ul style="list-style-type: none"> • "Local clearance"; • Simplified procedure • Customs procedure after working hours • Reduced costs • Increase of the authorized company competitiveness |

B. Customs Compliance Programme Under Development

1. SOUTH AMERICA, NORTH AMERICA, CENTRAL AMERICA AND THE CARIBBEAN REGION

a) USA

| Programme title | Date launched | Scope | Type of operator | Number of operator | Legislation | Further plans (deadlines) |
|--|--------------------|--------|------------------|--|------------------------|--|
| Importer Self-Assessment Program (ISA) Trusted Trader Pilot Program | 2002 June, 2014 | Import | Importer | 340+ importers 7 pilot participants | None-voluntary program | Transition the ISA program's 340+ members into CTPAT Trade Compliance Currently in Phase II – testing and prioritizing benefits and engaging with partner government agencies (PGA) to develop a whole of government approach to trade compliance. Phased rollout FY 19 to operationalize the program and transition the 340+ ISA importers to CTPAT Trade Compliance. |

| Accreditation (components, process) | Benefits |
|-------------------------------------|---|
| | <ul style="list-style-type: none"> • The ISA program provides opportunities for importers who demonstrate a commitment to compliance to receive many benefits including assignment of a National Account Manager; removal from the Regulatory Audit's audit pool; and free entry summary trade data. • The Trusted Trader Pilot for CTPAT Trade Compliance includes further benefits development such as: <ul style="list-style-type: none"> • expedited rulings and internal advice • reconciliation • penalty mitigation • removal from post release exams • As part of the Pilot Phase II testing, CBP is continuing to evaluate and prioritize benefits, re-engineer the ISA process and work to develop and deploy the trade compliance section of the CTPAT portal. |

2. WCO ASIA PASIFIC

a) Mongolia

| Title | Date launched | Scope | Type of operator | Legislation | Further plans (deadlines) |
|---|---------------|---------------|---|---|--|
| Compliance Programme | 2015 | Import/export | Phase 1 - Importers, exporters Phase 2 – Transporters and freight forwarders program Program Phase 3 – Warehouse Keepers and customs brokers | Article 271.1.16 of the Customs law of Mongolia Decree of Director General of Customs on Methodology for measurement of Compliance level of enterprises No: A151 11.09.2014 | Program expansion to include top 2 importers and 2 exporters by the end of calendar year 2015. Plan to initiate MRA negotiation with other countries. |
| Accreditation (components, process) | | | Benefits | | |
| <p>Requirements:</p> <ul style="list-style-type: none"> • The foreign trade activities of at least 3 years; • A history of good compliance with Customs requirements; • A good maintenance of verifiable commercial records; • Proven financial solvency; <p>Accreditation:</p> <ul style="list-style-type: none"> • Self-assessment; • Submitting application; • Information verification both internally and externally; • Validation audit (on site visit); • Approval by the Central Customs; • Issuing a Certificate; • Periodical checking of the documents and post validation audit based on risk assessment | | | <ul style="list-style-type: none"> • Eliminate document examination and/or reducing physical inspection according to risk assessment; • Customs clearance with minimum data and simplified process; • Exemption from the obligation to deposit collateral for import clearance; • Monthly installment payment of customs duties and taxes; • Assigning special officers to help companies to coordinate and resolve Customs issues; • Inspection at a place the importer wants. | | |

b) Timor Leste

| Programme title | Date launched | Scope | Type of operator | Number of operator | Legislation | Further plans (deadlines) |
|---|--|----------------|-----------------------|--|--|---------------------------|
| Secure Economic Operator program | Will be launch in the third quarterly report of 2016 | Import/ Export | Importer and Exporter | Will we know until the companies applied for SEO program | The Timor-Leste Customs Code that will be introduce in the next year | |
| Accreditation (components, process) | | | | | Benefits | |
| <ul style="list-style-type: none"> • Standard Company's Information • Standard 2 Compliance Record <p>Standard 3 Company's Accounting and Logistical System System</p> <ul style="list-style-type: none"> • Standard 4 Financial Solvency • Standard 5 Safety and Security Requirements | | | | | <ul style="list-style-type: none"> • Expedited processing and release of shipments and minimum number of cargo inspections; • Containers/shipments in line for examination, those belonging to SEO members may be examined first by the Customs Officer or Container Examination Facility; • increases the certainty of expedited customs processing through reduced examinations; • Simplified post clearance programs for trade data reporting; more time allotted to provide detailed trade data; • Facilitates compliance by increasing clients' awareness of their obligations; eligibility for self audit | |

III. Cooperation with other agencies at national and international level (MRA excepted)

1. WCO AMERICAS AND CARIBBEAN REGION

a) Canada (at national level)

| Programmes involved | Agencies involved | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|--|---|--|---|---------------------------|---------------|
| 1) Partners in Protection (PIP) 2) Customs Self Assessment (CSA) | 1) PIP: Transport Canada 2) CSA: Canadian Food Inspection Agency Natural Resources Canada | 1) PIP: No specific AEO legislation. 2) CSA: Customs Act, Section 32 Accounting for and Payment of Duties and Taxes Regulations. | 1) PIP: Importers, exporters, carriers (rail, sea, air, highway), customs brokers, couriers, warehouse operators, freight forwarders, shipping agents. 2) CSA: Importers and carriers. | | |
| Accreditation (components, process) | | | Benefits | | |
| <p>1) PIP:</p> <p>The Partners in Protection (PIP) program cooperates with Other Government Departments and Agencies (OGD) within the federal government to achieve its goal of facilitating trade while securing the international supply chain.</p> <p>Through the Canada Border Services Agency's (CBSA) Memorandum of Understanding with Transport Canada, PIP gathers key information from public and CBSA commercial databases and shares it with Transport Canada for their agency requirements.</p> <p>2) CSA:</p> <p>The Customs Self Assessment program partners with OGDs to expand the range of goods eligible for the program.</p> <p>CSA is currently involved in pilot projects with OGDs such as the Canadian Food Inspection Agency (CFIA) and Natural Resources Canada (NRCan) to allow goods with OGD requirements at the border to be cleared under the CSA program.</p> | | | <p>1) PIP and CSA:</p> <p>Such PIP and CSA inter-departmental cooperation contributes to the CBSA's ability to carry out its mandate of providing integrated border services that support national security & public safety priorities and facilitate the free flow of persons & goods, while simultaneously assisting other governmental branches in fulfilling their own mandates.</p> <p>2) CSA:</p> <p>These pilot projects benefit the CSA importers and also benefit the CBSA by allowing it to focus on high and unknown risk at the border.</p> | | |

b) Canada (at international level)

| Programmes involved | Agencies involved | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|--|--|---|--|---|---------------|
| <p>1) Canada and the United States (U.S.). Canada's Partners in Protection (PIP) and Customs Self Assessment (CSA) programs and the U.S. Customs-Trade Partnership Against Terrorism (CTPAT) and Importer Self Assessment (ISA) programs</p> <p>2) Canada and Peru. Canada's PIP program and Peru's Authorized Economic Operator (AEO) program.</p> <p>3) Canada and the Americas and Caribbean Region. Canada's PIP program and the AEO Regional Strategy of the Regional Conference of Customs Directors General of the Americas and Caribbean Region (RCCDG).</p> | <p>1) The Canada Border Services Agency (CBSA) and the U.S. Customs and Border Protection (CBP). 2) CBSA and Peru's Superintendency of Customs and Tax Administration (SUNAT). 3) CBSA and the AEO Regional Strategy's Steering Committee.</p> | <p>Canada's PIP: No specific Authorized Economic Operator (AEO) legislation.</p> <p>Canada's CSA: Customs Act, Section 32 Accounting for and Payment of Duties and Taxes Regulations.</p> | <p>Canada's PIP: Importers, exporters, carriers (rail, sea, air, highway), customs brokers, couriers, warehouse operators, freight forwarders, shipping agents.</p> <p>Canada's CSA: Importers and carriers.</p> | <p>1) Canada and the United States (U.S.). 2) Canada and Peru. 3) Canada and the Americas and Caribbean Region.</p> | |

| Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments) | Benefits for agencies and/or for programmes participants |
|--|---|
| <p>1) Canada-U.S.:</p> <p>Following the issuance of a joint declaration entitled <i>Beyond the Border: A Shared Vision for Perimeter Security and Economic Competitiveness</i>, Canada and the United States developed an associated Action Plan to implement the goals of enhanced security and accelerated flow of legitimate people, goods and services. As set out in the Beyond the Border Action Plan, the adoption by both programs of a common framework will align program requirements and enhance member benefits.</p> <p>2) Canada-Peru:</p> <p>Canada is currently exploring the feasibility of a capacity building project to provide assistance to Peru in strengthening their AEO program.</p> <p>3) Canada-Americas and Caribbean Region:</p> <p>Following the decision of the Regional Conference of Customs Directors General of the Americas and Caribbean Region (RCCDG) to draft a regional strategy for the implementation of Authorized Economic Operator (AEO) programs based on World Customs Organization (WCO) guidelines, Canada was identified as a subject matter expert and appointed to the Steering Committee tasked with drafting the AEO Regional Strategy and its Implementation Action Plan.</p> | <p>1) Related program benefits include:</p> <p>Applicants will have the opportunity to submit one application and receive a single site validation when applying to both the Canadian and U.S. programs.</p> <p>Development of a web-based application processing system (web portal) to simplify program application, administration, and information exchange. Better allocation of resources for customs administrations and program members resulting in more focus on areas of greater risk. Mutual recognition of site validations between the programs avoids duplication for both programs and members, thereby increasing efficiencies. Improved supply chain security for both government and industry.</p> <p>2) Peru's AEO program will benefit from receipt of program expertise and sharing of best practices; Peruvian AEO program members will benefit from an improved commercial trade program; and the Americas and Caribbean Region will benefit from an improved regional AEO program that can in turn provide assistance to developing programs in the region.</p> <p>3) Enactment of the RCCDG's AEO Regional Strategy Implementation Action Plan will result in benefits that include the promotion and development of AEO programs in the region; an increase in AEO program members in the region; strengthened partnerships with industry, foreign customs administrations and international organizations; and promotion of Mutual Recognition Arrangements (MRAs) within the region and worldwide that will contribute to increasing the security of the international supply chain.</p> |

c) Uruguay (at national level)

| Programmes involved | Agencies involved | Scope | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|---|--|--------------------------|--|---|--|---------------|
| Program INTRA-MERCOSUR Customs Security in the Supply Chain of Goods | Customs Agencies of Uruguay, Argentina, Brazil and Venezuela | Resolution 2/09 Mercosur | Exporters, customs agents and carriers | Establish the mechanism of exchange of information between the countries Develop a Pilot Program between the countries that allows to adjust the program design. Mutual Recognition Agreement signed between the countries. | Program INTRA-MERCOSUR Customs Security in the Supply Chain of Goods | |
| Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments) | | | | Benefits for agencies and/or for programmes participants | | |
| | | | | <p>Minimum control and agility:</p> <ul style="list-style-type: none"> → Release of goods when they cross the border without verification preferentially, in the case of selection for verification, this will be done on a priority basis. → Exports of companies authorized in a State Party shall have preference in import clearance in the other States Parties, without implying not having controls, where applicable. <p>Center for the exclusive attention AEO: AEO whenever the need, should go to the center, so that it can be expedited care;</p> <p>Pilot Program Logo Intra-MERCOSUR Customs Security Supply Chain (AEO): the program should create a logo and disclose that companies which have that brand are reliable and partners of the Customs of the countries involved;</p> | | |

2. WCO ASIA PACIFIC REGION

a) Hong Kong China (at national and international level)

| Programmes involved | Agencies involved | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|---|------------------------|-------------|------------------|--|---------------|
| Customs Cooperative Arrangement (21 bilateral arrangements) | 21 Customs authorities | | | | |
| Customs Cooperation Agreement (1 bilateral agreement) | EU Customs authorities | | | | |
| Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments) | | | | Benefits for agencies and/or for programmes participants | |
| Mutual administrative assistance (e.g. exchange of information, intelligence, best practices) between the contracting parties for the proper application of Customs laws and the fight against transnational Customs crimes | | | | Strengthening Customs enforcement capabilities | |

b) Indonesia (at national level)

| Programmes involved | Agencies involved | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|---------------------|---|---|--|--|---------------|
| Regulated Agent | Directorate General of Civil Aviation, Ministry of Transportation Republic of Indonesia | Regulation of Director General of Civil Aviation number KP.152 Year 2012 on Air Cargo and Mail Security | Business Entities on Air Transport Legal Entities on Airport or Air Cargo and Mail. Manufacturers with regular production. | Companies that are stipulated as AEO are expected to be equalized to the companies stipulated as Regulated Agent | |

| Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments) | Benefits for agencies and/or for programmes participants |
|--|--|
| <p>Cooperation in air cargo and mail security with the following procedures:</p> <p>Cargo and posts admission;</p> <p>Inspection;</p> <p>Storage;</p> <p>Build up;</p> <p>Loading to aircraft;</p> <p>Placement in aircraft;and</p> <p>Airfreight.</p> | <p>Ensuring supply chain security for air carried goods.</p> <p>May conduct an effective goods inspection for air carried goods efficiently.</p> |

c) Japan (at national level)

| Programmes involved | Agencies involved | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|---|---|--|---|---|---------------|
| Cooperation between AEO and Known Shipper / Regulated Agent Program | Japan Customs and Ministry of Land, Infrastructure, Transport and Tourism | National Civil Aviation Security Program | Exporter (Shipper) | Cooperation between AEO and Known Shipper / Regulated Agent Program | |
| Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments) | | | Benefits for agencies and/or for programmes participants | | |
| Application process | | | To be able to avoid the duplication of application process. | | |

d) Singapore (at international level)

| Programmes involved | Agencies involved | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|---|--|---|--|--|---------------|
| AEO programme: Secure Trade Partnership (STP) Regulated Air Cargo Agent Regime (RCAR) Cooperation with other government authorities at national level through the Inter Ministry Supply Chain Security Committee (IMSCSC) | The IMSCSC comprises 15 government agencies. | RCAR: Air Navigation (Regulated Air Cargo Agents) Regulations | All supply chain operators based in Singapore, including air cargo agents. | To complete the study on aligning STP and RCAR in Singapore. To coordinate and collaborate in the area of supply chain security and facilitation. | |
| Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments) | | | | Benefits for agencies and/or for programmes participants | |
| The IMSCSC discusses all supply chain security relevant issues and provides the direction for various agencies to collaborate so as to improve our national practices and contribute further to global supply chain security. Singapore Customs has been tasked by the IMSCSC to lead the study on aligning the STP and RCAR. Customs is working closely with Singapore Police Force (Airport Police Division). | | | | Agencies collaborate and make decisions collectively under IMSCSC to balance supply chain security with facilitation. The alignment of STP and RCAR could potentially reduce the administrative burden for regulators and the private sector. | |

3. WCO EUROPE REGIONAL

a) EU (at EU and MS level)

| Programmes involved | Agencies involved | Legislation | Type of operator | Further plans (deadlines) | Miscellaneous |
|--|--|--|--|---|---------------|
| 1) AEO 2) Regulated Agent 3) Known Consignor | 1) Customs (AEO-Network Group, CCC-Gen Subgroup AEO, EOS-Group) 2) and 3) Civil aviation authorities 4) Maritime Safety administration | Regulation (EC) No. 300/2008 on common rules in the field of civil aviation security Commission Regulation (EU) No. 185/2010 laying down detailed measures for the implementation of the common basic standards on aviation security Regulation (EC) No. 725/2004 on enhancing ship and port facility security Commission Regulation (EC) No. 324/2008 laying down revised procedures for conducting Commission inspections in the field of maritime security | Any person involved in activity covered by customs legislation Air carriers; freight forwarders; consignors Company which operates in port | Currently an update of the respective legislation and other relevant tools is under discussion with a view to further develop already existing cooperation. | |
| Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments) | | | Benefits for agencies and/or for programmes participants | | |
| All indicated areas | | | <p>Cooperation is beneficial for the competent authorities and programmes participants.</p> <p><u>For competent authorities:</u> more efficient use of resources through avoidance of duplications; enhancement of the respective programmes through more efficient exchange of information.</p> <p><u>For programmes participants:</u> avoidance of duplicated checks and examinations.</p> | | |

IV. WTO Agreement on Trade Facilitation

The WCO, besides the Implementation Guidance, has launched a Strategic Initiative to Support Trade Facilitation, known as the Mercator Programme, aimed at assisting governments worldwide to implement the trade facilitation measures expeditiously and in a harmonized manner by using core WCO instruments and tools, and providing tailor-made technical assistance and capacity building programmes.

The TFA contains 12 Articles regarding Trade Facilitation (Section I); Special and Differential Treatment for Developing and Least-Developed Countries (Section II); and Institutional Arrangements and Final Provisions (Section III). It largely deals with Customs-related topics and foresees coordination with other government agencies.

Article 7.7 (Trade Facilitation Measures for Authorized Operators) of the TFA incorporates trade facilitation measures for Authorized Operators (AOs). AOs in this context are specified traders who comply with certain criteria and can therefore benefit from additional trade facilitation measures.

The criteria shall be related to compliance or the risk of non-compliance. They may include an appropriate record of compliance with customs and other related regulations, a system of managing records for necessary internal control, financial solvency and supply chain security. It is important to notice that none of these criteria are mandatory. An AO scheme may therefore include only some of them.

If the specified criteria are fulfilled, AOs shall benefit from at least three of the following trade facilitation measures: low documentary and data requirements, low rate of physical inspections, rapid release time, deferred payment of duties /taxes, use of comprehensive guarantees or reduced guarantees, periodic customs declaration, clearance of goods at the premises of the AO or another place authorized by Customs.

It is imperative to differentiate between AOs as stipulated in the WTO TFA and AEOs as defined in the WCO SAFE Framework of Standards. The focus in the AO scheme is on trade compliance; supply chain security may be one of the components. AEOs on the other hand must always - but not exclusively - comply with a range of security standards to ensure supply chain security.

Another difference is that the SAFE AEO programme is based on global standards for launching and maintaining the AEO status (provided in Pillar 2 of the WCO SAFE Framework of Standards) while WTO AO scheme is apparently non-standardised and could vary from one Member to another depending upon the criteria and the thrust specified by Members. In such a scenario, mutual recognition of AOs could be a challenging task.

Para 7.4 of Article 7.7 of the WTO TFA encourages Members to develop AO schemes on the basis of international standards. The Revised Kyoto Convention and its guidelines and the SAFE Framework of Standards provide such standards. A common and shared understanding of an AO scheme based on an agreed set of common standards is essential for any meaningful and effective mutual recognition in the future.²

² Further information on the WTO TFA is available on the WCO website and regularly being updated: <http://www.wcoomd.org/en/topics/wco-implementing-the-wto-atf/wto-agreement-on-trade-facilitation.aspx>.

V. Mutual Recognition Arrangements/Agreements (MRA)

Under the WCO's SAFE Framework Customs administrations are encouraged to develop partnerships with business and between each other to secure and facilitate trade. It calls upon Customs administrations to work with each other to develop mechanisms for mutual recognition of AEO authorizations and validations, mutual recognition of Customs security control standards and control results and other mechanisms that may be needed to eliminate or reduce redundant or duplicative efforts.

Mutual Recognition is a broad concept embodied within the WCO SAFE Framework whereby an action or decision taken or an authorization that has been properly granted by one Customs administration, is recognized and accepted by another Customs administration. The document that formalizes this action or decision has generally been termed a "Mutual Recognition Arrangement/Agreement"(MRA).

The objective of Mutual Recognition of AEO is that one Customs administration recognizes the validation findings and AEO authorizations of the other Customs administration issued under the other programme and agrees to provide substantial, comparable and – where possible – reciprocal benefits/facilitation to the mutually recognized AEOs. This recognition is generally premised on the existence or creation of both relevant legislation and operational compatibility of both or more programmes.

Mutual recognition of AEO programmes may ultimately lead to the globalization of supply chain security and compliance standards and is therefore of great importance for those companies seeking true global supply chain security and compliance benefits.

Annexes

1. Concluded MRAs (57+4)

| Date | Country | Date | Country |
|---------------|------------------------------|---------------|--|
| June 2007 | New Zealand – USA | October 2014 | USA - Mexico |
| May 2008 | Japan – New Zealand | December 2014 | USA - Singapore |
| June 2008 | Canada – USA | March 2015 | Israel – Korea |
| June 2008 | Jordan – USA | April 2015 | Korea – Dominican Republic |
| June 2009 | Japan – USA | June 2015 | Hong Kong, China - Thailand |
| July 2009 | EU – Norway** | October 2015 | India-South Korea |
| July 2009 | EU – Switzerland** | November 2015 | Switzerland- Norway |
| June 2010 | Canada – Japan | December 2015 | USA – Dominican Republic |
| June 2010 | Canada – Korea | April 2016 | Agadir Agreement Member States (Tunisia, Egypt, Morocco, Jordan) |
| June 2010 | Canada – Singapore | March 2016 | Hong Kong, China - Malaysia |
| June 2010 | EU – Japan | May 2016 | Mexico - Canada |
| June 2010 | Korea – Singapore | July 2016 | Australia- New Zealand |
| June 2010 | Korea – USA | August 2016 | Hong Kong, China - Japan |
| January 2011 | Andorra – EU** | December 2016 | Brazil - Uruguay |
| May 2011 | Japan – Korea | December 2016 | Thailand - Korea |
| June 2011 | Korea – New Zealand | January 2017 | China- Switzerland |
| June 2011 | Japan – Singapore | July 2017 | Canada-Australia |
| May 2012 | EU-USA | July 2017 | Korea - Australia |
| June 2012 | China - Singapore | July 2017 | Korea - UAE |
| July 2013 | Korea - China | July 2017 | Canada-Israel |
| October 2013 | China - Hong Kong | July 2017 | Hong Kong, China - Australia |
| November 2013 | India- Hong Kong, China | October 2017 | Korea - Malaysia |
| February 2014 | Hong Kong, China – Korea | November 2017 | Israel - China |
| March 2014 | Korea - Mexico | November 2017 | Australia - China |
| May 2014 | EU - China | November 2017 | New-Zealand - China |
| June 2014 | Korea - Turkey | December 2017 | Uruguay - Korea |
| June 2014 | Hong Kong, China - Singapore | December 2017 | Peru - Korea |

| | | | | |
|-----------|-------------------------|--|------------|-----------------------|
| June 2014 | Malaysia - Japan | | March 2018 | Uruguay - Peru |
| June 2014 | USA - Israel | | | |

*Chinese Taipei - as Non Member

USA-Chinese Taipei (November 2012); Israel-Chinese Taipei (Dec 2013); Korea- Chinese Taipei (Dec 2015); China-Chinese Taipei (Oct 2016);

**The agreements between the EU and Switzerland, EU and Norway, and EU and Andorra, are not traditional MRAs of AEO. The mutual recognition aspect of those agreements applies only to indirect export cases, as Customs security measures in relation to the movement of goods do not exist between them

2. MRAs being negotiated 35 + 4 (plurilateral)

| Countries | Countries |
|--|--|
| China – Japan | Switzerland – Japan |
| EU – Canada | Mexico – Israel |
| Malaysia-Thailand | Kazakhstan- Turkey |
| Malaysia - China | Kazakhstan-Korea |
| USA-Brazil | Hong Kong, China - Canada |
| China – Kazakhstan | Colombia - Costa Rica |
| Australia- Thailand | USA -Peru |
| Mexico – Hong Kong, China | Bolivia – Uruguay |
| Bolivia – Brazil | China –Brazil |
| India – USA | Thailand – Japan |
| Hong Kong, China – EU | Costa Rica - Mexico |
| Australia- USA | Saudi Arabia - UAE |
| Thailand -Singapore | Korea - Vietnam |
| Brazil – Argentina | Korea - Mongolia |
| Hong Kong, China – New Zealand | Australia - Japan |
| Australia-Singapore | Hong Kong, China - Israel |
| Iran – Russia | CEFTA (Albania, Bosnia and Herzegovina, Macedonia, Moldova, Montenegro, Serbia and Kosovo (United Nations Interim Administration Mission in Kosovo on behalf of Kosovo)). |
| EAC (Burundi, Kenya, Rwanda, Tanzania and Uganda) - Korea | Pacific Alliance (Mexico, Chile, Colombia, Peru) |
| China - USA | ANDEAN Community (Bolivia, Colombia, Ecuador, Peru) |
| USA-Uruguay | Southern Africa Customs Union - Negotiations with all Member States within the Southern |

*Chinese Taipei - as Non Member

Hong Kong, China – Chinese Taipei*

3. Operational AEO Programmes (77)

| WCO region | Country | Title | Type |
|-------------------------------------|---------------------------|--|--|
| Americas and Caribbean (17) | Argentina | Customs System of Reliable Operators (SAOC) | Import/Export |
| | Bolivia | AEO | Import/Export/Customs Brokers, Highway Carriers |
| | Brazil | AEO | Import/export/ Bonded Warehouse, Port and Airport Operators/Carriers/Customs Brokers/Freight Forwarders |
| | Canada | Partners in Protection (PIP) | PIP - Import/export |
| | Colombia | AEO | Import/export |
| | Costa Rica | Customs Facilitation Programme for Reliable Trade (PROFAC) | Export/Import |
| | Dominican Republic | AEO | Import/export |
| | Ecuador | AEO | Export/Customs Brokers/Operators of Special Economic Development (ZEDE) |
| | Guatemala | AEO | Import/export |
| | Jamaica | AEO | Import/export |
| | Mexico | AEO | Import/export |
| | Nicaragua* | AEO | |
| | Panama | AEO | Exporters/Sea ports/ Freight carriers |
| | Peru | AEO | Import/Export |
| | Uruguay | Qualified Economic Operator | Import/export/Customs Brokers/ Highway Carrier/FTZusers/FTZwarehouse/ Freight Forwarders/PortOperator/Cargo Terminal |
| | USA | Customs-Trade Partnership against Terrorism (C-TPAT) | Import |
| | Paraguay | AEO | Import/Export |
| WCO region | Country | Title | Type |
| Middle East and Northern Africa (6) | Egypt | AEO-Egypt | Import/export/Customs Brokers/Warehouse keepers |
| | Jordan | Golden List | Import/export/Customs Brokers/Warehouse/Carriers/QIZ Companies |
| | Morocco | AEO | Import/export |
| | Oman* | AEO | Import/export |
| | Saudi Arabia | Saudi AEO | Import/export |

| | | | |
|------------------------------|--|--|---|
| | Tunisia | AEO | Import/export |
| East and Southern Africa (3) | Burundi | AEO | Import/export |
| | Kenya | AEO | Import/export |
| | Uganda | AEO | Import/export |
| Asia Pacific (12) | Australia | Australia Trusted Trader Programme (ATT) | Import/export |
| | China | AEO | Import/export |
| | Hong Kong, China | Hong Kong AEO Programme | Import/export/Manufacturers/Customs Brokers/Warehouses |
| | India | AEO | Import/export |
| | Indonesia | AEO | Import/export/Freight Forwarders/Terminal Operators/Warehouse Operators |
| | Japan | AEO | Export |
| | Korea | AEO | Import/export/Warehouse Operators/Customs Brokers/Logistic Operators/Manufacturers |
| | Malaysia | AEO | Import/export |
| | New Zealand | Secure Exports Scheme (SES) | Import/export/Manufacturing Warehouses/Manufacturers in FIZ/Trading Companies |
| | Singapore | Secure Trade Partnership (STP) | Import/export |
| | Thailand | AEO | Import/export |
| | Vietnam | AEO | Importers/Exporters/Customs Broker |
| Europe (38) | Azerbaijan | AEO | Import/export |
| | Andorra* | AEO | Import/export |
| | EU (28 countries) | AEO | |
| | Israel | AEO | Export |
| | Moldova | AEO | Exporters/Customs Brokers/Int'l Freight Forwarders/Warehouses/Cargo Terminal/Seaport Airlines |
| | The Former Yugoslav Republic of Macedonia | AEO | Import/export/Whole Supply Chain |
| | Norway | AEO | Import/export |
| | Serbia | AEO | Import/export |
| | Switzerland | AEO | Import/export/Whole Supply Chain |
| | Turkey | AEO | Import/export |
| | Mauritius | AEO | Import/export |

*Information is not available

4. AEO Programmes Under Development (17)

| WCO region | Country | Title | Type |
|--|-------------------------------------|---|------------------------|
| Americas and Caribbean (2) | Chile | AEO pilot | Export/Customs Brokers |
| | El Salvador | El Salvador Authorized Economic Operator (OEA-SV) | Import |
| North of Africa, Near and Middle East Region (1) | Bahrain | AEO | Import/Export/Transit |
| West and Central Africa (2) | Cote d'Ivoire | AEO | Import/export |
| | Democratic Republic of Congo | AEO | Import/export |
| East and Southern Africa (5) | Angola | AEO | Import/Export |
| | Botswana | Trans Kalahari Accreditation Scheme | Import/export |
| | Ghana | AEO | Import/Export |
| | Seychelles | AEO | Import/export |
| | South Africa | AEO | Import/export |
| Asia Pacific (2) | Bangladesh | AEO | Export |
| | Philippines | AEO | Import/export |
| Europe (5) | Armenia | AEO | |
| | Georgia | AEO | Import/export |
| | Iceland | AEO | Import/export |
| | Russian Federation | AEO | |
| | Montenegro | AEO | - |

5. Operational Customs Compliance Programmes (31)

| WCO region | Country | Title |
|-------------------------------------|-----------------------------|--|
| Americas and Caribbean (6) | Belize | Trusted Trader Program |
| | Brazil | Blue Line |
| | Canada | Customs Self Assessment (CSA) |
| | El Salvador | PACE |
| | USA | Trusted Trader Pilot Program |
| | Bolivia | Operador Económico Autorizado – OEA (Authorized Economic Operator – AEO) |
| Middle East and Northern Africa (4) | Algeria | AEO |
| | United Arab Emirates | Golden List programme |
| | Sudan | Golden List |
| | Iran | AEO |
| West and Central Africa (2) | Senegal | Privileged Partnership Programme |
| | Cameroon | Performance Operators' Contracts |

| | | |
|---------------------------------|---------------------------|--|
| East and Southern Africa (8) | Madagascar | Accelerated Clearance Programme (PAD) |
| | Mauritius | Qualified TradeNet USER (QTU) |
| | Mozambique | AEO |
| | Rwanda | Compliant Trader Schemes (Gold Card Scheme and Pre-clearance Scheme) |
| | South Africa | Preferred Trader (Accreditation Level 2) |
| | Tanzania | Compliant Traders' Scheme |
| | Togo | Privileged Partnership Framework |
| | Zambia | Customs Accredited Clients Programme (CACP) |
| Asia Pacific (5) | Cambodia | High Compliant Trader Incentive Mechanism |
| | Fiji | Gold Card Service |
| | India | Accredited Client Programme (ACP) |
| | Indonesia | MITA |
| | Sri Lanka | Compliant Traders Facilitation Programme |
| Europe (6) | Azerbaijan | The Green Corridor |
| | Georgia | Golden List |
| | Kazakhstan | AEO |
| | Russian Federation | AEO |
| | Serbia | Simplified Customs Clearance Procedure |
| | Israel | Authorized Importer |

6. Customs Compliance Programmes to be launched (2)

| WCO region | Country | Title |
|------------------|--------------------|-------------------------------------|
| Asia Pacific (2) | Mongolia | Compliance Programme |
| | Timor Leste | Service Economic Operator Programme |

7. Requirement to sign Customs Mutual Assistance Agreement (CMAA) or similar document as a precondition to signing MRA

| Country | Customs Mutual Assistance Agreement (CMAA) or similar document |
|-----------------|---|
| USA | CMAA |
| Israel | CMAA |
| EU | CMAA |
| Canada | Significant work towards a CMAA or a signed CMAA is highly preferred prior to negotiating a Mutual Recognition Arrangement. |
| Malaysia | CMAA is not required, however consent from Ministry of Foreign Affairs must be obtained by Royal Malaysian Customs Department (RMCD) before initiating the MRA. |
| Bolivia | CMAA |
| Mexico | In order to be able to consider signing a Mutual Recognition Arrangement/Agreement in terms of AEO with other country (ies), Mexico takes into consideration the previous and specific Agreements signed between the Government of the United Mexican States and the other party, regarding mutual assistance and cooperation between their Customs Administrations |
| Japan | CMAA |

8. Availability of AEO Comparison Document (with provision of web-links to documents) to compare AEO programme information and documentations, to ensure programme compatibility and reciprocity for MRA purposes.

| Country | Web-links or other source |
|------------------|---|
| Israel | Using a “Road Map/ Action Plan” to guide the process. Comparison of program documents: this includes eligibility criteria, minimum security requirements, policies, etc. |
| Switzerland | https://www.ezv.admin.ch/ezv/fr/home/infos-pour-entreprises/declarer-des-marchandises/operateur-economique-agree--aeo-.html |
| Singapore | There are 4 fundamental areas involved in the AEO Programmes Comparison Procedure: (i) Programme Comparison (i.e. side-by-side paper comparison) (ii) Joint Site Validation in both partner Customs administrations (iii) MRA Text Negotiation and Signing of the MRA Text (iv) Implementation of the MRA Details are available at https://www.customs.gov.sg/businesses/customs-schemes-licences-framework/secure-trade-partnership-stp |
| Bolivia | http://www.aduana.gob.bo/oea/ |
| Uruguay | https://www.aduanas.gub.uy/innovaportal/v/15491/9/innova.front/operador-economico-calificado.html |
| Australia | Information about the program is available at www.homeaffairs.gov.au/trustedtrader . ATT accreditation criteria is available at https://www.legislation.gov.au/Details/F2017C00608 . Details about the ATT accreditation process will be provided during the program comparison desktop stage of the MRA negotiation. |
| Malaysia | http://customsgc.gov.my/ |
| Canada | Program documents and related information, including the legal framework (if applicable), policies, IT capabilities, and program application or security profile are exchanged. A detailed side-by-side program comparison is completed. Questions and clarifications are addressed through ongoing communications and during site-validation observations. Visits to each other's country occur to observe the other's site validation practices. Programme compatibility and reciprocity is determined prior to negotiating the text of the Mutual Recognition Arrangement. |
| Mexico | Website AEO Mexico: http://www.sat.gob.mx/comext/esquema_integral/Paginas/OEA.aspx Requirements: General Rules for Foreign Trade: http://www.sat.gob.mx/informacion_fiscal/normatividad/Paginas/2018/reglas_comercio_exterior_2018.aspx Application Format (F3): http://www.sat.gob.mx/informacion_fiscal/normatividad/formas_fiscales/Paginas/comercio_exterior_solicitudes.aspx Security Profiles (E4 – E11): http://www.sat.gob.mx/informacion_fiscal/normatividad/formas_fiscales/Paginas/comercio_exterior_formatos.aspx |
| Hong Kong, China | Guidelines on Hong Kong Authorized Economic Operator (HKAEAO) Programme (http://www.customs.gov.hk/en/trade_facilitation/aeo/contact/aeo_en_guidelines.pdf) |