

# 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, a 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 2016 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 as of May 2016, this edition of the AEO Compendium identifies:

- **69** operational AEO Programmes and **16** AEO programmes to be launched
- **40** MRAs concluded and **30** MRAs are being negotiated
- **22** Operational Customs Compliance programmes and **3** 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](http://www.wcoomd.org). The Compliance and Facilitation Directorate can be contacted by email: [Facilitation@wcoomd.org](mailto:Facilitation@wcoomd.org)*

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## Abbreviations

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

**I. Operational AEO Programmes and AEO Programmes to be launched**

## 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)	2006	Import/export (only for CUSE system <sup>1</sup> )	Exporters (since 2006) Reliable Customs brokers (since 2009) Postal Service Providers System PSP/ safe couriers to be incorporated (CUSE System) (since 2012).	7	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"> <li>Reengineering of the Reliable Operators Customs System – Change in the name and new types of certifications</li> <li>Signing MRA</li> </ul>

<sup>1</sup> 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"> <li>• To comply with the rules and if appropriate, to provide a warranty;</li> <li>• To submit the application to the Customs General Directorate, together with the additional documentation proving the fulfillment of the requirements;</li> <li>• To describe the production process, the transportation, the security rules, among other things (secure supply chain);</li> <li>• Availability of the computerized management system – inventory and control. The controls are risk-based;</li> <li>• Availability of the image control system that facilitates a fluent and permanent communication with the Customs control areas.</li> </ul> <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"> <li>• Saving costs and time. Reduction of operational costs for the exporters;</li> <li>• Anticipation of the consignments sent to other countries;</li> <li>• Competitive difference with other operators;</li> <li>• Use of non intrusive technology for cargo control;</li> <li>• International accreditation of the supply chain;</li> <li>• Identification as Reliable Operator by other Customs Administrations;</li> <li>• Gain access to the major facilities at the port of entry in the country of destination;</li> <li>• Ensure the smooth and secure flow of goods;</li> <li>• Keep the integrity of the shipment.</li> </ul>

**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	export	Exporters, gradually incorporate other operators. Customs brokers. Importers. Carriers (rail, air, highway), couriers	4	Decreto Supremo N° 1443 of 2013	<ul style="list-style-type: none"> <li>To launch officially the AEO Programme of Bolivia.</li> <li>To broadcast nationally and internationally the AEO Programme of Bolivia.</li> <li>To increase benefits in order to streamline the process of transporting goods.</li> <li>Gradually incorporate other governmental entities.</li> <li>Incorporate other operators of the supply chain.</li> <li>To continue the AEO staff training.</li> <li>To promote signs of Mutual Recognition Agreements.</li> </ul>
Accreditation (components, process)						Benefits
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>To comply with tax and customs regulations.</li> <li>To comply with government and labour regulations.</li> <li>To comply legal regulations.</li> <li>To be financially solvent.</li> <li>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.</li> <li>To have an adequate security level, complying the supply chain security requirements</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>Submit application to Customs: The applicant should fill and remit the form with supporting documents.</li> <li>Documentary evaluation: The AEO staff will check all the information (form and supporting documents) that the applicant remitted.</li> <li>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.</li> </ul> <p><b>Certification:</b></p> <p>After performing the validation, the AEO certification will be granted or denied. 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 filing 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, provide documents, implemented and verifiable on personnel issues Staff selection, security management</p>						<ul style="list-style-type: none"> <li>Reduced Examination rates for AEO exporters.</li> <li>Priority to handling clearance formalities.</li> <li>Assigning special officers to help companies to coordinate and resolve Customs issues related with their certified operation.</li> <li>Risk assessment of the AEO exporter's partners.</li> <li>Provide online information about their exported goods.</li> <li>Streamlining the physical inspection and documentary.</li> <li>Broadcast the AEO condition.</li> <li>Eligibility to Participate in Customs</li> </ul>

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)	December 10th, 2014	Import/Export	Importer, Exporter, Bonded Warehouse Keeper, Port and Airport Operators, Carriers, Customs Brokers, Freight Forwarders.	3 exporters 1 Airport operator/Bonded Warehouse Keeper 1 Freight forwarder	Secretariat of the Federal Revenue Normative: IN RFB nº 1.521/2014  Voluntary participation	The Brazilian AEO Programme is scheduled to be implemented in 3 stages: starting in 2015, operators can only be certified based on compliance of security criteria (AEO-S). From 2016 on, certification will also occur based on fulfillment of customs rules and procedures (AEO-C). AEO holders of both AEO-S and AEO-C certifications will be considered AEO Full (AEO-F). In 2017, the focus will be on integrating other government agencies aiming at the streamlining of regulatory procedures.

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	1535 approved members	No specific AEO legislation	<ul style="list-style-type: none"> <li>Simplify the application process through automation and streamlining of processes.</li> <li>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 2016.</li> <li>Develop further benefits in consultation with private industry.</li> <li>Continue to provide AEO assistance and cooperation.</li> <li>Plan additional MRAs with compatible AEO programs.</li> </ul>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
Program Membership Application Process: <ul style="list-style-type: none"> <li>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</li> </ul>					<ul style="list-style-type: none"> <li>Lower rate of physical examinations.</li> <li>Access to Canada Border Services Agency (CBSA) expertise (assignment of a single contact for customs issues).</li> <li>Dedicated access lanes at certain ports of entry for eligible highway</li> </ul>	

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	1535 approved members	No specific AEO legislation	<ul style="list-style-type: none"> <li>Simplify the application process through automation and streamlining of processes.</li> <li>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 2016.</li> <li>Develop further benefits in consultation with private industry.</li> <li>Continue to provide AEO assistance and cooperation.</li> <li>Plan additional MRAs with compatible AEO programs.</li> </ul>
Accreditation (components, process)					Benefits	
<p>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.</p> <ul style="list-style-type: none"> <li>The Security Profile is reviewed, concerns identified, and a thorough risk assessment performed.</li> <li>An onsite validation of the company is performed to confirm the program requirements are met.</li> <li>The company is invited to sign a Memorandum of Understanding in which they commit to maintaining PIP's minimum security criteria and exchanging information.</li> </ul> <p>PIP members are revalidated at least every four years, in which an updated Security Profile, risk assessment, and site validation are performed.</p>					<p>carriers (FAST lanes).</p> <ul style="list-style-type: none"> <li>Program communications and stakeholder consultation.</li> <li>Recognition by international customs administrations via MRAs.</li> </ul> <ul style="list-style-type: none"> <li>The PIP program is factored into the CBSA's Business Resumption Plan in the event of trade flow disruptions.</li> </ul>	

**e) Colombia**

Programme title	Date launched	Scope	Type of Operator	No. of operators	Legislation	Further plans (deadlines)
AEO – Authorized Economic Operator	September 2011	export	Exporter	13	Decree 3568 de 2011.  Amended by decree 1894 from 22 September 2015.	Allow the participation of importers, ports and customs agents to the program

Accreditation (components, process)	Benefits
Categories: Safety and Simplification. And safety and Sanitary simplification	<ul style="list-style-type: none"> <li>• Recognition as a safe and reliable operators in the supply chain by control authorities.</li> <li>• Assign an operations officer from each authority that will support its operations.</li> <li>• Participation in Congress to AEO.</li> <li>• Participation in training activities scheduled for AEO, by the supervisory authorities in matters within its competence.</li> <li>• Decreased number of awards, physical inspections and documentary operations for export, import and customs transit by the Tax and Customs and decreased physical inspections for export operations by the Narcotics Division National police.</li> <li>• Using special simplified procedures for the development of measures of recognition or inspection, as the case when these are identified as a result of risk analysis systems by the supervisory authorities.</li> <li>• Using channels and special mechanisms for conducting foreign trade operations that are filled suede Control Authorities.</li> <li>• Direct action of exporters and importers as respondents to the Tax and Customs regimes import, export and transit.</li> <li>• Recognition of goods under the terms stated in the customs legislation, for exporters and importers when acting as witnesses, and so require.</li> <li>• Tax benefits</li> </ul>

#### 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)	18 March 2011	Export	Exporters	8	Executive Decree No 36461-H Regulation of the Customs Facilitation Programme for Reliable Trade in Costa Rica. Published in Official Journal La Gaceta [The Gazette] No 55 of 18 March 2011.	Approval of action plan and development stages for negotiation of mutual recognition agreement with NEC of Mexico Program  Progress in negotiations to incorporate the Ministry of Health and Ministry of Agriculture to PROFAC

Accreditation (components, process)	Benefits
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• Satisfactory record of compliance with administrative, Customs, tax and legal requirements;</li> <li>• Suitable administrative, accounting and logistical management;</li> <li>• Proven financial solvency;</li> <li>• Protection and security measures.</li> </ul> <p>The requirements laid down in points 1, 2, 3 and 4 may nonetheless, upon consideration by the Directorate General of Customs, be amended or supplemented by means of Laws,</p>	<ul style="list-style-type: none"> <li>• Status reliable and safe for the National Customs Service company.</li> <li>• Advertising.</li> <li>• Training.</li> <li>• OAS Executive.</li> <li>• Reduction in physical and documentary checks.</li> <li>• Streamlining and simplification of customs procedures and</li> </ul>

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Customs Facilitation Programme for Reliable Trade (PROFAC)	18 March 2011	Export	Exporters	8	Executive Decree No 36461-H Regulation of the Customs Facilitation Programme for Reliable Trade in Costa Rica. Published in Official Journal La Gaceta [The Gazette] No 55 of 18 March 2011.	Approval of action plan and development stages for negotiation of mutual recognition agreement with NEC of Mexico Program  Progress in negotiations to incorporate the Ministry of Health and Ministry of Agriculture to PROFAC
Accreditation (components, process)					Benefits	
<p>Decrees, Regulations or other provisions whose dissemination will be communicated to the interested party in accordance with Article 6 of Executive Decree No 36461-H.</p> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>Request: submission of the application, self-assessment questionnaire and attached documents.</li> <li>Analysis and verification of eligibility: prior study of documents and background information.</li> <li>Assessment and validation of requirements: field study and final report on findings recommending authorization or otherwise.</li> <li>Issuance of certification.</li> </ul> <p>The Customs authority has a maximum of 65 working days within which to process the application for accreditation.</p>					<p>operations concerning:</p> <ul style="list-style-type: none"> <li>Priority attention of customs arrangements.</li> <li>Priority application of customs controls.</li> <li>Large custom schedules.</li> <li>Site selection for inspection of the goods, if applicable physical examination.</li> <li>Priority attention and mobilization loads crossings.</li> <li>Possible for International Mutual Recognition.</li> </ul>	

**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	13	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"> <li>• Keep the Training and capacity building about the AEO program to all the customs employees working with the AEO program including:</li> <li>• Increase the number of members (250 Companies)</li> <li>• Sing Two or more ARM with other Customs administration</li> </ul>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<ul style="list-style-type: none"> <li>• Self-evaluation questionnaire</li> <li>• Application Form</li> <li>• Depuration and verification of the previous conditions</li> <li>• Security Profile</li> <li>• Validation on campus and report of results</li> <li>• Certification</li> </ul>					<ul style="list-style-type: none"> <li>• Low documentary and data requirements as appropriate;</li> <li>• Low rate of physical inspections and examinations as appropriate;</li> <li>• Rapid release time as appropriate;</li> </ul>	

**h) Ecuador**

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Authorized Economic Operator of Guatemala (AEO-GT)	18 <sup>th</sup> August 2015	operators involved in the international supply chain irrespective the size of their business.	Exporters	5	According with the Ecuadorian Laws, the AEO Ecuadorian Program is established in the COPCI «Código Orgánico de la Producción, Comercio e Inversiones».	The AEO Area estimated that will include by August 2016, three different operators as Importer, Customs Brokers and Shipping Lines. The inclusion of the others operators will be in progressive form. The following operators considered are: Manufacturers, Carriers (airlines, shipping lines, and inland carrier), Freight Forwarders, Consolidated and Unconsolidated, International Freight, Ports, Customs Warehouses, Temporary Storage, Courier, Terminal Operators.

Accreditation (components, process)	Benefits
<p>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</p> <p>Finally, the referred documentation, along with all necessary documented procedures, shall be available when AEO Customs officials go to assess the AEO Ecuadorian Program Requirements inside the company.</p> <p>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.</p>	<ul style="list-style-type: none"> <li>• The Qualified AEO will increase its competitive on world trade, furthermore, will improve its high prestige and company credibility.</li> <li>• Raise security controls in its supply chain.</li> <li>• The Qualified AEO will get priority attention in customs processes by Ecuadorian Customs, including custom clearance faster.</li> <li>• Less post release inquiries.</li> <li>• The Qualified AEO will have a lower risk score in the Risk Assessment and will get a decreasing in physical and documentary frequency controls at Ecuadorian Customs.</li> </ul>

**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"> <li>• Encourage or promote improvements to strengthen regional customs legislation contained AEO.</li> <li>• Strengthen national legislation of the AEO program.</li> <li>• Promote the signing of ARM with major trading partners.</li> </ul>
Accreditation (components, process)					Benefits	
<p>Main requirements:</p> <ul style="list-style-type: none"> <li>• At least five consecutive years of operations in international trade;</li> <li>• Demonstrate financial solvency to meet obligations and availability of resources to maintain and improve measures aimed at securing the goods supply chain;</li> <li>• Compliance with the tax and customs legal framework during the last five years;</li> <li>• A CTTV system, particularly in areas identified as sensitive. This system must have link to Customs Authority;</li> <li>• Detailed drawings and updated facilities of the company;</li> </ul>					<ul style="list-style-type: none"> <li>• Reduction of physical inspections;</li> <li>• Personalized service through a supply chain specialist;</li> <li>• Technical training;</li> <li>• Simplification of customs operations;</li> <li>• Mutual Recognition Agreement.</li> <li>• Customer Service Priority</li> </ul>	

<p>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><b>General accreditation procedure:</b></p> <ul style="list-style-type: none"> <li>• Self-assessment;</li> <li>• Submit an application;</li> <li>• Information verification both internally and externally;</li> <li>• Validation audit (on site visit);</li> <li>• Approval by the Central Customs;</li> <li>• Issue a Certificate;</li> <li>• Periodical checking of the documents and post validation audit based on risk assessment.</li> </ul>	
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**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	Importers who are also involved in Manufacturing and Exporting	5	No specific legislation	<ul style="list-style-type: none"> <li>• Signing of Mutual Recognition Agreement with other Customs Administrations</li> <li>• Certification of all parties involved in the International Supply Chain (Exporters, Manufacturers, Brokers and haulage contractors)</li> <li>• Enhance benefits and expedited clearance at ports of entry</li> </ul>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p>Applicants who meet the requirements of the prequalification process are required complete an Application Form and Self Assessment Questionnaire. A risk assessment is then conducted to determine the applicant's compliance with Customs laws. A detailed validation exercise is then undertaken to determine if the applicant meet the programs minimum security requirements including: physical security, business partner security, container and conveyance security, physical access controls, personnel security and information technology security.</p> <p>A Memorandum of Understanding is signed in which the company commits to adhere to the conditions and requirements for Customs and the AEO programme. A re-validation exercise will be undertaken every three (3) years.</p>					<ul style="list-style-type: none"> <li>• Expedited document processing</li> <li>• Expedited processing at ports of entry</li> <li>• Cargo released without inspection</li> <li>• Minimum random inspections</li> <li>• Dedicated officer/Account Manager assigned to AEO</li> </ul>	

**k) Mexico**

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
New Programme of Certified Companies (NEEC: Nuevo Esquema de Empresas Certificadas)	2 January, 2012	Import/Export	Export, Import, Carriers, Customs Brokers	421 (Import-Export) 36 Carriers 9 customs brokers application	Article 100-A, 100-B and 100-C of Customs Law Rules 3.8.1. - 3.8.18. of the Mexican Foreign Trade Rules	<ul style="list-style-type: none"> <li>Design a regulatory framework to continue the certification of other trade partners within the supply chain.(railroad in 2015)</li> <li>Single Window for NEEC. 2015.</li> <li>Increase the number of NEEC companies.</li> </ul>
Accreditation (components, process)						Benefits
<p>Validation process</p> <ul style="list-style-type: none"> <li>Tax and customs operations analysis: <ul style="list-style-type: none"> <li>The company delivers the application, enclosing all documents required, including the company's profile.</li> <li>It is carried out an analysis of the company's behavior in tax and customs matters in our internal data bases.</li> </ul> </li> <li>Documental analysis of the company's profile and validation visit: <ul style="list-style-type: none"> <li>It is carried out the documental analysis of the company's profile, in which can be required additional or missing information.</li> <li>Once the company's is analyzed, the validation visit must be scheduled in all the facilities registered, following up the next procedure: <ul style="list-style-type: none"> <li>Define the scope of the validation plan</li> <li>Schedule the validation visit to the company's facilities</li> <li>Approve the inspection plan</li> <li>Carry out the initial meeting previous the validation</li> <li>Make out the validation (verifying the compliance of the supply chain minimum security standards)</li> <li>Carry out the final meeting after the validation</li> <li>Make out the validation report</li> </ul> </li> </ul> </li> <li>Opinion: once the specialist finishes his validation report and is approved, it is sent to the resolution area to grant or to reject the application.</li> <li>Tracing: the company will have to keep accomplishing the indicated in the company's profile and fiscal or customs requirements. NEEC team will trace certified companies during the time granted in the certification.</li> </ul> <p>Note: Up to 180 natural days to grant a response for the application.</p> <p><b>Authorization</b></p> <ul style="list-style-type: none"> <li>To the companies that fulfill all the previous requirements, it will be granted an opinion. In the cases in which the opinion includes observations, this must be resolved within the next 6 months after their certification.</li> <li>The time granted in all the authorizations is of 1 year.</li> </ul> <p>Negative response</p> <ul style="list-style-type: none"> <li>The certification will be rejected in the following cases: <ul style="list-style-type: none"> <li>The company does not fulfill fiscal and customs requirements.</li> <li>The company does not fulfill the indicated in the company's profile.</li> </ul> </li> </ul>						<p>NEEC companies have more than 30 logistics-customs benefits. The most representative benefits are:</p> <ul style="list-style-type: none"> <li>Reduction of the risk level associated to its foreign trade operation.</li> <li>Less inspections and priority for physical as well as documental inspections - speed up in trade operations.</li> <li>Express lane</li> <li>Assignment of a specialist person and a NEEC advisor.</li> </ul>

<ul style="list-style-type: none"> <li>• The company does not attend to extra information's requirements that can be made by NEEC.</li> <li>• The company does not allow the validation visit in their facilities.</li> <li>• The company is applying to the Program within any of following scenarios:</li> <li>• The company is putting up together temporary import operations from the tariff codes listed in the annex 28 of Mexican Foreign Trade Rules, to make up goods from the footwear industry classified in the chapters 64 and in the tariff subheading of the TIGIE.</li> <li>• The company is putting up together temporary import operations of the tariff codes listed in the annex 1 of IMMEX decree.</li> </ul> <p>Penalties: If the response is negative, the following restrictions will be applied immediately:</p> <ul style="list-style-type: none"> <li>• If the response is negative before the validation visit to the facilities, the company cannot re-apply until 6 months after the negative response is granted.</li> <li>• If the response is negative after the validation visit to the facilities, the company cannot re-apply until 2 years after the negative response is granted.</li> </ul>	
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**I) Peru**

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Authorized Economic Operator	February 2013	Import and Export	Exporters, customs brokers, Warehouse. Gradually incorporate other operators.	21	Customs General Law Legislative Decree N° 1053 AEO Certificate Rules Supreme Decree N° 186-2012-EF. AEO Certification General Procedure Resolution N° 0061-2013- SUNAT/300000	Incorporation of Importer
<b>Accreditation (components, process)</b>					<b>enefits</b>	
General requirements: <ul style="list-style-type: none"> <li>• To comply with tax and customs regulations.</li> <li>• To have an adequate system of logistic and accounting records.</li> <li>• To be financially solvent.</li> <li>• To have an adequate security level.</li> </ul>					<ul style="list-style-type: none"> <li>• Reducing examination rates to the export cargos according to risk;</li> <li>• Priority to handling clearance formalities;</li> <li>• Direct export from the business site;</li> <li>• Assigning special officers to help companies to coordinate and resolve Customs issues.</li> <li>• Priority in handling trade formalities such as modifying or rectifying data</li> </ul>	

<p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Submit application to Customs.</li> <li>• Documentary evaluation.</li> <li>• Validation visits.</li> <li>• Certification.</li> </ul> <p><b>Certification:</b></p> <ul style="list-style-type: none"> <li>• The certification is issued by Customs Administration (SUNAT) and is valid for three years.</li> <li>• Customs Administration may conduct periodical checking visits and post validation audits based on risk assessment.</li> </ul>	<ul style="list-style-type: none"> <li>• Special attention to those extraordinary control activities</li> <li>• Preferred term to resolve the request for the reimbursement of customs duties</li> <li>• Preferential service during contingencies or the potential closing of ports and/or airports</li> </ul>
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**m) Uruguay**

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Qualified Economic Operator	March 2014	Supply Chain Operators	Importers, Exporters, Custom Agents, Carrier, Users of free zone, Warehouse keepers.	5	Law 19149; art. N°148(Budgetary Law) Reglementary Decree of AEO N°51/2014. Customs Regulations N°31/201 Customs Regulations N° 62/2014	<ul style="list-style-type: none"> <li>• Pilot Agreement on Safety Supply Chain with others customs administration.</li> <li>• Developing Memorandums of Understanding to start harmonizing AEO programs with others customs administration.</li> <li>• Continue to promote AEO Program at local market.</li> </ul>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p>Accreditation process has 3 different stage;</p> <ul style="list-style-type: none"> <li>• Reception of AEO Request</li> <li>• Certification</li> <li>• Maintenance / Eventual Renovation</li> <li>• Verify the fulfilment of the requirements to enter in the program.</li> <li>• Audits to verify the fulfilment of requirements. AEO department a report with the recommendation of approve or not the certification of the company.</li> <li>• This report is submitted to the General Director who takes the decision.</li> <li>• Evaluate if the company reaches the fulfilment of requirements and audit the company for the renovation.</li> </ul>					<ul style="list-style-type: none"> <li>• AEO Officer.</li> <li>• Priority in documentary and physical controls.</li> <li>• Reduce post clearance controls.</li> <li>• Simplified procedures.</li> <li>• Reduce physical and documentary controls</li> <li>• Periodic trainings.</li> <li>• AEO list (<a href="http://www.aduanas.gub.uy/innovaportal/v/11823/9/innova.front/operador_economico_calificado.html">http://www.aduanas.gub.uy/innovaportal/v/11823/9/innova.front/operador_economico_calificado.html</a> )</li> </ul>	

n) USA

Programme title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Customs-Trade Partnership against Terrorism (C-TPAT)	11.2001	Import/Export	Whole supply chain, excl. warehouse operators, but incl. seaports and foreign manufacturers in Canada and Mexico	11000 as of Jan 2016	Security and Accountability for Every Port Act of 2006.  Voluntary program.	
Accreditation (components, process)					Benefits	
<p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Certify security profile within 90 days once all information has been provided to CBP;</li> <li>• Conduct an on-site validation – within one year of certification.</li> <li>• Requires that Partners update their security profile and risk assessments on an annual basis.</li> <li>• Conduct revalidations within 4 years of the initial validation or sooner based on risk as assessed by CBP.</li> </ul>					<ul style="list-style-type: none"> <li>• Reduced Examination Rates</li> <li>• Eligibility to Participate in other U.S. Government Programs, e.g. the Free and Secure Trade (FAST) &amp; Importer Self-Assessment (ISA) Programs</li> <li>• Stratified Exam Benefit for Importer Partners</li> <li>• Front of the Line Processing</li> <li>• Business Resumption</li> <li>• Expedited Trade Processing</li> <li>• Access to a Supply Chain Security Specialist (SCSS)</li> <li>• Penalty Mitigation</li> <li>• Benefits through Mutual Recognition</li> </ul>	

## 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)
AEO-Egypt	25/06/2014	Import/export	Importers and exporters	83 operators (importers and exporters)  and preparing to add more 12 operators in the upcoming second stage.	<p>- 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.</p> <p>- The Ministerial decree no. 204/2013 stipulates the replacement of the provision of Article 86 of the regulation</p> <p>- 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.</p> <p>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.</p> <p>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 crucial role in controlling goods movement through the customs offices.</p>	<ul style="list-style-type: none"> <li>To include the remaining actors of the supply chain such as: Customs Brokers, Carriers, Ports, etc.</li> <li>Evaluation of possible mutual recognition with other countries in MENA region.</li> </ul>

Accreditation (components, process)	Benefits
<p>This process includes several steps as follows :</p> <ul style="list-style-type: none"> <li>• Step 1: the Department of monitoring &amp; 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.</li> <li>• 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 &amp; political security in the Arab Republic of Egypt.</li> <li>• 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.</li> <li>• Step 4 : the Operations Directorate provides all customs procedural services to overcome all the obstacles and problems facing customers during the release process</li> <li>• 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 &amp; post-clearance Audit with the feedback Knowledge needed for accelerating the release process of these companies cargos.</li> <li>• Step 6 : the General Directorate of monitoring &amp; 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.</li> </ul>	<p>The Advantages of being an Authorized Economic Operator :</p> <ul style="list-style-type: none"> <li>• A customs committee to be assigned to undertake the completion of all the customs procedural formalities of the cargos AEO's.</li> <li>• All the AEO's cargos To be passed through the green lane using the non – intrusive scanning methods and the electronic random selection.</li> <li>• Maximum expedition of the customs release process.</li> <li>• Enhanced inventory management that reduces the costs incurred by the importer and the other parties.</li> <li>• Minimizing the opportunities for imposing import duty fines.</li> <li>• A specialized accounting manager is assigned to facilitate the release process of the AEO's cargos</li> <li>• Providing an easy, unified, integrated &amp; voluntary services across the ports for the AEOs.</li> <li>• Monitoring release processes of the AEO's cargos in all customs areas.</li> <li>• A representative of the competent authorities sharing the customs committee to facilitate the customs release formalities.</li> <li>• Providing a Data collection system supporting compliance &amp; Integrity.</li> <li>• In addition to the fore mentioned advantages, the Customs administration benefits from this program as well :</li> <li>• Maintaining credibility &amp; transparency among the Customs administration, the trading community &amp; the International organizations, in line with the International standards &amp; conventions.</li> </ul>

**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 operators, companies operating in QIZ	54 members (31.12. 2015)	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"> <li>• Self-improvement by self-checks.</li> <li>• Reduce number of inspections (by expansion of green lane assignments).</li> <li>• Reduce goods post-release compliance audits.</li> <li>• Pre-arrival clearance of goods.</li> <li>• Goods release before completing customs formalities.</li> <li>• Give priority to the import and export companies and QIZ companies in clearance procedures.</li> <li>• Allowed to remove the goods off working hours against undertakings presented by clearance companies in the clearance centers.</li> <li>• Exception of their goods from customs escort except trucks loaded with cigarettes and alcoholic beverages.</li> <li>• Double public Guarantees for Commercial Companies.</li> <li>• Double compact Guarantees for clearance Companies</li> <li>• Providing consultancy and assistance and all possible facilitations.</li> <li>• Moral privileges such as letters of appreciation to the companies</li> <li>• Publish names of members on the Customs websites.</li> </ul>		

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).	342 out of which 180 category A.	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 status.	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.

## General requirements

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:

- 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.

### Authorization:

The authorization programme is related to facilitation and security matters and combines Customs facilities and security requirements.

There are two types of authorization:

- 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.
- Evaluation:

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).

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.

### Granting of status:

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 :

## Direct benefits:

Expedited access to Customs facilitations and simplifications such as:

- 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.

## Indirect benefits:

- 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 submit in advance by the operator.

### 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/shippers, 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"> <li>• Increase the number of AEOs by 40% annually;</li> <li>• Continue to sensitize and attract major stakeholders, including importers, clearing agents, port authorities etc;</li> <li>• Expand the programme to include top importers, manufacturers, container freight stations, shippers, oil importers, transporters and warehouse keepers;</li> <li>• Appointment of more liaison officers to service existing AEOs;</li> <li>• Develop a risk analysis mechanism, undertake annual audit to ensure suspension of non-compliant companies;</li> <li>• Ensure information sharing system with other revenue authorities, departments and governmental agencies.</li> </ul>
Accreditation (components, process)						Benefits
<p><b>Obligations of the AEO operator:</b></p> <ul style="list-style-type: none"> <li>• Compliance with all statutory requirements and laws as per SAFE Framework of Standards, EACCMA and Regulations;</li> <li>• Compliance with all KRA and Customs requirements and laws;</li> <li>• Self regulation and assessment.</li> <li>• Submit monthly reports on declarations made to Customs.</li> <li>• Satisfactory accounting, logistical and file management systems.</li> <li>• Satisfactory security and safety standards (building, transporters and personnel).</li> <li>• Continuous participation in activities and programmes organized by Customs.</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Sensitization of all Customs stakeholders and staff;</li> <li>• Application submission;</li> <li>• Company profile;</li> <li>• Company's accounting and logistics system;</li> <li>• Financial viability ;</li> <li>• Safety and security requirements ;</li> <li>• Education, training &amp; awareness of staff;</li> <li>• Information exchange, access and confidentiality;</li> <li>• Application form scrutiny if it's duly filled and with the requisite documentation;</li> <li>• Site visit &amp; validation of the information provided in the application form;</li> <li>• Request for no objection from Customs Divisions, Regions &amp; other Kenya Revenue Authority Departments;</li> <li>• Seek no objection from other Governmental Agencies (Police, Standards Bureau, Market Authority);</li> <li>• Receive reports of the site visits from the vetting committee and their recommendations);</li> <li>• Customs Commissioner's approval and admission to the programme; Issuance of certificate.</li> </ul>						<ul style="list-style-type: none"> <li>• Expedited document processing ;</li> <li>• Expedited cargo release due to minimal checks at the control and release points;</li> <li>• Lower storage costs due to faster release of cargo;</li> <li>• Reduced transit time from faster clearance at Transit Points and fewer road-block checks;</li> <li>• Easy access to information from Customs Services Department;</li> <li>• Blue channel which denotes direct release in the Customs declaration system;</li> <li>• Improved partnership model between trade and government;</li> <li>• First consideration for participation in any enhanced cargo processing programmes in the course of improving the Customs Services Department;</li> <li>• Have a relationship officer who is their contact person at the Department.</li> </ul>

**b) Uganda**

Programme title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
AEO	Unveiled in March 2012 (Starting With phase 1. First 10 companies awarded certificates on 5 <sup>th</sup> September 2013)	Import/Export	Phase 1 - Importers, customs brokers program, Phase 2 – Exporters and Warehouse Keepers Program Phase 3 – Transporters and freight forwarders program	22	No specific legislation. Managed under the general provisions of the East African Community Customs Management Act and the EAC regional AEO policy	<ul style="list-style-type: none"> <li>• Roll out phase 3 and by June 2016.</li> <li>• Integrate with the East African Community regional AEO program</li> </ul>
Accreditation (components, process)					Benefits	
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• Parties involved in the international movement of goods. (i.e. Importers, exporters, Customs Agents, Transporters, Freight forwarders, and Bonded warehouse keepers).</li> <li>• Appropriate history of compliance with Customs laws and regulations as well as other laws for a period of at least 3 years</li> <li>• Having in place the necessary infrastructure and know-how to execute Customs related operations.</li> <li>• Sufficient financial resources to meet its legal obligations</li> <li>• Implement the Uganda Customs AEO compliance program containing 8 major elements (i.e Internal organisation requirements, contracting parties requirements, security requirements, due Customs procedures requirements, Accounting, logistical and internal control requirements, Consultation, cooperation and communication requirements, Crisis management requirements, Education training and awareness requirements, internal audit requirements)</li> </ul> <p><b>Authorisation:</b></p> <ul style="list-style-type: none"> <li>• Expression of interest;</li> <li>• Preliminary consultation;</li> <li>• Application;</li> <li>• Vetting;</li> <li>• On site inspection;</li> <li>• Memorandum of understanding;</li> </ul>					<ul style="list-style-type: none"> <li>• Priority treatment of consignments if selected for control;</li> <li>• Self-management for bonded warehouses;</li> <li>• Choice of place of physical examination of goods;</li> <li>• Automatic renewal of license for the client after paying the necessary fees;</li> <li>• Automatic Withholding Tax Exemption.</li> <li>• Guarantee Waiver: - The operator is allowed to commit partial guarantee.</li> <li>• Local Clearance: - Release of cargo prior to Customs clearance process for selected cargo</li> </ul>	

Programme title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
AEO	Unveiled in March 2012 (Starting With phase 1. First 10 companies awarded certificates on 5 <sup>th</sup> September 2013)	Import/Export	Phase 1 - Importers, customs brokers program, Phase 2 – Exporters and Warehouse Keepers Program Phase 3 – Transporters and freight forwarders program	22	No specific legislation. Managed under the general provisions of the East African Community Customs Management Act and the EAC regional AEO policy	<ul style="list-style-type: none"> <li>Roll out phase 3 and by June 2016.</li> <li>Integrate with the East African Community regional AEO program</li> </ul>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<ul style="list-style-type: none"> <li>Certificate.</li> </ul>						

**c) Burundi**

Programme title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Authorised Economic Operator	17.04.2013 on regional level  16.05.2014 on national level	Pilot phase	Exporters, Importers, Transporters and freight forwarders Customs agents Manufacturers Warehouses	3 at regional level 7 at national level	Manual on Procedure for Authorised Economic Operators	<ul style="list-style-type: none"> <li>Roll out phase 3 and by June 2016.</li> <li>Integrate with the East African Community regional AEO program</li> </ul>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<ul style="list-style-type: none"> <li>Self Assessment</li> <li>Application for AEO status</li> <li>Receipt of the application by the customs administration</li> <li>Validation of the application based on the following criteria: <ul style="list-style-type: none"> <li>Sufficient information about the company</li> <li>The satisfactory level of compliance</li> </ul> </li> </ul>					<ul style="list-style-type: none"> <li>For Importers / exporters / manufacturers: <ul style="list-style-type: none"> <li>Faster processing of a declaration</li> <li>Faster processing of a refund request if necessary</li> <li>Reduced Customs controls</li> </ul> </li> <li>For customs agents: <ul style="list-style-type: none"> <li>Renewal of the Guaranteed Approval</li> <li>Priority in the participation in the customs initiatives</li> </ul> </li> </ul>	

Program me title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Authorised Economic Operator	17.04.2013 on regional level 16.05.2014 on national level	Pilot phase	Exporters, Importers, Transporters and freight forwarders Customs agents Manufacturers Warehouses	3 at regional level 7 at national level	Manual on Procedure for Authorised Economic Operators	<ul style="list-style-type: none"> <li>Roll out phase 3 and by June 2016.</li> <li>Integrate with the East African</li> <li>Community regional AEO program</li> </ul>
Accreditation (components, process)					Benefits	
<ul style="list-style-type: none"> <li>The Records Management</li> <li>Proof of Financial Solvency</li> <li>Safety and security standards</li> <li>The turnover</li> <li>Nature of the goods (the nature of the goods imported or exported)</li> <li>Decision on accreditation based on the results of the requested analysis</li> <li>Assigning the unique AEO identifier number</li> </ul>					<ul style="list-style-type: none"> <li>Faster processing in the customs clearance of goods</li> <li>Exemption of the transit guarantee for AEO</li> <li>For transporters: <ul style="list-style-type: none"> <li>Guaranteed renewal transport license</li> <li>Exemption from the requirement of electronic monitoring of transits</li> <li>Priority treatment at the border</li> </ul> </li> <li>For owners of warehouses: <ul style="list-style-type: none"> <li>Self-management of the warehouse</li> <li>Guaranteed Renewal of license</li> <li>Reduced Customs controls</li> </ul> </li> </ul>	

#### 4. FAR EAST, SOUTH AND SOUTH EAST ASIA, AUSTRALASIA 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	Pilot programme launched on 1 July 2015	Import/Export	Whole supply chain	22 pilot participants as of 22 February 2016. Aim for 40 plus by 1 June	Customs Act 1901 enables accreditation as a Trusted Trader and provide the relevant benefits.	Commence full operational programme on 1 July 2016.
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p>The proposed accreditation process:</p> <ul style="list-style-type: none"> <li>• Completion of an application/eligibility process to determine whether an entity would be eligible to join Australian Trusted Trader (ATT).</li> <li>• Completion of a self-assessment against the ATT's criteria.</li> <li>• A physical validation of an entity's supply chain security and trade compliance practices.</li> <li>• On-going monitoring and management by the Trusted Trader and Australian Customs and Border Protection Service, including periodic revalidation.</li> </ul>					<p>The benefits available under the ATT are under consideration from the Australian Government. However, proposed benefits include:</p> <ul style="list-style-type: none"> <li>• Account (client service) managers.</li> <li>• Fewer cargo examinations.</li> <li>• Priority trade services.</li> <li>• Streamlined reporting.</li> <li>• Recognition in Free Trade Agreements.</li> <li>• Mutual recognition arrangements with a number of key trading partners.</li> <li>• Duty deferral or reduced fees and charges.</li> </ul>	

**b) China**

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
AEO programme	April, 1 <sup>st</sup> 2008	Import/export	Importers, Exporters, Manufacturers, Customs Brokers, Warehouses, or other	Advanced Certified Enterprises:3540; General Certified Enterprises:36551 (by Dec.31,2015)	Interim Measures of the General Administration of Customs of the People's Republic of China for Enterprise Credit Management (IMECM)	
<b>Accreditation (components, process)</b>				<b>Benefits</b>		
<ul style="list-style-type: none"> <li>• AEO Application of Enterprises.</li> <li>• Initial check on AEO application and other documents.</li> <li>• Review on AEO application and other document.</li> <li>• On-site certification or authorization.</li> <li>• Final Conclusion.</li> <li>• AEO certificate Issued.</li> <li>• Follow-up monitoring and Re-authorization.</li> </ul>				<ul style="list-style-type: none"> <li>• Low physical inspection rate .</li> <li>• Simplified documents check.</li> <li>• Priority in clearance formalities.</li> <li>• Coordinator service.</li> <li>• Guarantee release.</li> <li>• Benefits under AEO MRA.</li> <li>• Others.</li> </ul> <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	29 AEOs (including two SME) (as of 01.2016)	n/a  Voluntary participation	To develop MRAs with other Customs administrations
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p><b>Requirements:</b></p> <ul style="list-style-type: none"> <li>• A history of good compliance with Customs requirements;</li> <li>• A good maintenance of verifiable commercial records;</li> <li>• Proven financial solvency; and</li> <li>• Appropriate security and safety measures.</li> </ul> <p>AEO Status: Tier 1 and Tier 2</p> <p><b>Process:</b></p> <ul style="list-style-type: none"> <li>• Companies conduct a self-assessment on their internal policies and operational procedures against the pre-determined criteria set under the Hong Kong AEO Programme;</li> <li>• Companies submit applications to Customs;</li> <li>• Customs conduct documentary check and on-site validation visits; and</li> <li>• Customs grant AEO status and issue certificates to companies which fulfil the pre-determined criteria set under the Hong Kong AEO Programme.</li> </ul>					<ul style="list-style-type: none"> <li>• Less Customs inspection;</li> <li>• Prioritized Customs clearance;</li> <li>• Enhanced goodwill as a secure trader with industry “kitemark”, boosting customer confidence;</li> <li>• Strengthened competitiveness and marketability;</li> <li>• Reduced stock loss, theft and pilferage; and</li> <li>• Privileged benefits granted by other economies under MRAs.</li> </ul>	

d) **India**

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
"Authorized Economic Operator"(AEO) Programme	T 16.11.2012.	Imports and Exports	Importer, Exporter, Customs broker, Warehouse Operator, Manufacturer, Logistic Service Provider, Custodian/ Terminal Operator	32	Customs Circular No.28/2012-Customs 16.11.2012	Wide publicity is being given by way of conducting Workshops and seminars at different cities across all over India with trade entities and officers to develop understanding between trade and authorities/agencies to ensure greater participation of various stake holders in the international supply chain.  Joint validation programmes for fostering mutual trust and transparency as prelude to MRA for ensuring reciprocal benefits.
Accreditation (components, process)					Benefits	
<p><b>Eligibility criteria for AEO Programme:</b> The entity must:</p> <ul style="list-style-type: none"> <li>• be established in India and involved in international supply chain in respect of imports/ exports.</li> <li>• be a legal entity covering all activities and locations of business.</li> <li>• have appropriate record of compliance of Customs and other relevant laws</li> <li>• a satisfactory system of managing commercial and, where applicable, transport records</li> <li>• have proven financial solvency</li> <li>• maintain approved security and safety standards.</li> </ul> <p><b>Process of certification:</b></p> <ul style="list-style-type: none"> <li>• Application to be submitted to AEO Programme Manager</li> <li>• In case the application is incomplete or deficient, applicant shall be informed within 30 days.</li> </ul>					<p>Defined benefits of AEO Programme:</p> <p>For Importer:</p> <ul style="list-style-type: none"> <li>• Simplified Customs procedure and declarations</li> <li>• For AEO importers, the facilitation shall be higher than for an ACP importer.</li> <li>• AEO importers to be given benefit of reduced bank guarantee.</li> <li>• The amount of bank guarantee shall not exceed 5% of the bond amount.</li> </ul> <p>For Exporter:</p> <ul style="list-style-type: none"> <li>• Simplified Customs procedure and declarations.</li> <li>• Reduction in examination of export cargo by over 50% under Drawback/ Advance Authorization/ EPCG/ Reward Scheme.</li> <li>• The above facility will be available for export to all destinations including sensitive ones such as Dubai, Sharjah, Singapore, Hong Kong and Colombo.</li> </ul>	

- A proper/complete application shall be subject to validation tests with respect to the eligibility criteria.
- AEO Programme Team, thereafter, visit applicant's premises, carries out pre-certification audit and conduct validation checks.
- AEO Programme Team will examine the size and nature of business, record-keeping system and strength of internal control system.
- On completion of verification, AEO Programme Team will prepare their Report and make recommendation to AEO Programme Manager
- AEO Programme Manager takes final decision for grant of AEO status and once the AEO status is granted, it is valid for 3 years. In case of rejection, AEO Programme Manager will explain to the applicant the reasons for rejection which is subject to appeal.

For Logistics Service Providers:

- Waiver of Bank Guarantee in case of Transshipment of goods.
- No Customs escorts in case of international transshipped cargo (Foreign to Foreign), for the pre-sorted containers.
- Ramp to Ramp, Tail to Tail Transfer of Cargo without Customs Escort.
- Facility for execution of Running Bond.
- No case to case permission for transit of goods.

For Customs Broker:

- Extended validity period of licenses for AEO Customs Broker
- Waiver of Renewal Fee for AEO Customs Broker

For Warehouse Operator:

- Faster Approval for new Warehouse in case of AEO warehouse operators.
- Benefits of reduced Bank Guarantee of 5% of duty liability in respect of individual consignments of sensitive goods.

For Custodian/ Terminal Operator:

- AEO Custodians shall be given benefits of waiver of Bank Guarantee/ Cash Deposits under Handling of Cargo in Customs Area Regulations 2009.
- The facility of extension/ renewal for a longer period.

**e) Indonesia**

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
AEO	17 March 2015	Export	Exporters,	9	Minister of Finance Regulation number 219/PMK.04/2010 date 9 December 2010	To have companies certified in future
Accreditation (components, process)				Benefits		
<ul style="list-style-type: none"> <li>• Application</li> <li>• Questionnaire (Self Assessment)</li> <li>• Document Checking (e.g. Self Assessment Questionnaire, Internal Control Organization, Maturity Model)</li> <li>• On Site Visit</li> <li>• Recommendation</li> <li>• Conclusion (Certification)</li> </ul>				<ul style="list-style-type: none"> <li>• Minimal percentage of document and/or physical examination</li> <li>• Priority for Customs Procedure Simplification;</li> <li>• Special services while the emergency and elevated threat level situation;</li> <li>• Priority offering as participant on a new Customs Program;</li> <li>• Corporate guarantee;</li> <li>• Trucklossing Facility;</li> <li>• Pre-notification;</li> <li>• Defer Payment;</li> <li>• Dedicated client manager for AEO; and/or</li> <li>• Outside of working hours services in certain condition</li> </ul>		

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: 89, Exporters: 238 Customs brokers: 90 Warehouse operators: 117 Logistic operators:8  Total number: 542 operators (as from 09.02.2015)	Customs laws , Cabinet Order, Ministerial Ordinance and Order of the DG of Customs and Tariff Bureau	
Accreditation (components, process)				Benefits		
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• Compliance record;</li> <li>• Proper ability to conduct operations;</li> <li>• Compliance programme.</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Prior consultation (voluntary);</li> <li>• Self-assessment;</li> <li>• Examination of documents, on-site audit =&gt; AEO status;</li> <li>• Post-authorisation audit. If there is a problem –“Administrative order for improvement”. If no change – the status is revoked.</li> </ul>				<ul style="list-style-type: none"> <li>• Compliance-reflected examination and inspection;</li> <li>• Pre-arrival lodgement of import declaration and permission;</li> <li>• Release of cargo before duty/tax payment declaration and duty/tax payment;</li> <li>• Periodical lodgement of duty/tax payment declaration;</li> <li>• Waive the requirement to place export goods into the Customs area;</li> <li>• Establishment of a new Customs warehouse only by notification to Customs;</li> <li>• Compliance-reflected reduced audit for warehouse operators;</li> <li>• No monthly fee for customs warehouses;</li> <li>• Simplification of Customs transit procedure;</li> <li>• Option of Customs offices for declarations for Customs.</li> </ul>		

**g) Korea**

Program me 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"> <li>Expanding AEOs continuously;</li> <li>Supporting SMEs to obtain AEO status;</li> <li>Developing further benefits for AEOs and measuring effect of the AEO program &amp; MRAs;</li> <li>Strengthening post monitoring and management on AEOs;</li> <li>Expanding MRAs.</li> </ul>

Accreditation (components, process)	Benefits
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>Legal compliance;</li> <li>Internal control;</li> <li>Financial solvency;</li> <li>Security management.</li> </ul> <p><b>Accreditation process:</b></p> <ul style="list-style-type: none"> <li>Submit the application (self-assessment, risk evaluation, statement on AEO management, and internal AEO manager);</li> <li>Audit (documentary and on site validation) ;</li> <li>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;</li> <li>AEO Certificate granted (valid for 3 years, renewal within 6 months before expiration) and a Customs Client Coordinator assigned;</li> <li>Self-management/post monitoring;</li> <li>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</li> </ul>	<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"> <li>Simplified and less physical inspection: <ul style="list-style-type: none"> <li>Less physical inspection by the customs in the ex/import process;</li> <li>Inspection at a place the importer wants.</li> </ul> </li> <li>Simplified procedures: <ul style="list-style-type: none"> <li>Clearance without supporting trade documents;</li> <li>Exemption from pre-clearance audit as well as post-clearance audit;</li> <li>Provision of convenience in customs clearance, etc at international (air)ports to AEOs' representatives;</li> <li>Self-determination on application of customs tariff rates, customs duty reduction/exemption, and instalment payment of customs duties and taxes.</li> </ul> </li> <li>Less financial burden: <ul style="list-style-type: none"> <li>Exemption from the obligation to deposit collateral for import clearance;</li> <li>Monthly instalment payment of customs duties and taxes</li> </ul> </li> <li>Other: reduction of punishment for violation of customs-related laws.</li> </ul>

## h) Malaysia

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
AEO	1.01.2010	Import/export	Importers, exporters, Manufacturer	52	Administrative instructions and guidelines. (Standing instruction No.75 related to AEO.	<p>Planning to expand the type of eligible operators to warehouse operator and logistic operators.</p> <p>MRA negotiation with Hong Kong Customs in progress.</p>
<b>Accreditation (components, process)</b>						<b>Benefits</b>
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• In operation for past 3 years in the country.</li> <li>• High level of compliance with legal and regulatory requirements of Malaysian Customs.</li> <li>• No outstanding duty/ tax arrears with Malaysian Customs.</li> <li>• Prior security clearance from the Custom Division and other relevant government agencies such as the Police Department and Company Commission for directors and personnel dealing with Customs clearance procedures.</li> <li>• A proper internal control (audit trail) of all imports, exports and movement of goods.</li> <li>• High security features in place in line with the requirements under the AEO guidelines and preferably with Internal security compliance programme.</li> <li>• Available facilities to pay duties and taxes via Electronic Funds Transfer (EFT).</li> <li>• Mandatory training on Customs procedures approved by Malaysian Customs Administration are required for the personnel involved in Customs operations and its forwarding agents/Customs brokers.</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Submission of the application form with necessary supporting documents.</li> <li>• Verification on the application and the Company, the directors, staffs background and others.</li> <li>• Validation Audit (On-site Audit)</li> <li>• AEO status granted by AEO Panel</li> <li>• Post Approval Audit (Compliance Audit and Security Compliance Audit) – If there is a problem: the status would be suspended or revoked.</li> </ul>						<ul style="list-style-type: none"> <li>• Direct Release (fast clearance) from Customs control for importation, exportation and movement of goods.</li> <li>• Customs clearance with minimum data and simplified process.</li> <li>• Self-assessed declaration in import, export and movement of goods periodically in accordance with specific schedules.</li> <li>• Deferred payments of Duties/taxes via Electronic Fund Transfer (EFT).</li> <li>• Simplified drawback claims based on self-accounting principles.</li> </ul>

**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 the scheme exporters are also responsible for their third party operators and logistics including transporters and brokers.	122 members (January 2015)	Customs and Excise Act 1996, Section 53C	
Accreditation (components, process)					Benefits	
<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• Manager Service Delivery signs off on the recommendations in the Management Report.</li> <li>• If the application is declined the exporter is advised in writing on the reasons.</li> <li>• 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.</li> </ul>					<ul style="list-style-type: none"> <li>• Reduced export transaction fees for lodgement of all export entries.</li> <li>• Lower potential for intervention by NZ Customs which allows more time to load shipments and complete export documentation, lowering compliance costs.</li> <li>• Provides access to border clearances with countries that have mutual recognition arrangement (MRA) with NZ Customs.</li> <li>• 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.</li> </ul>	

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.	121 (as of Jan 2015)		
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p><b>General requirements:</b> Under the STP Guidelines and Criteria, companies are required to have:</p> <ul style="list-style-type: none"> <li>• Have security management system;</li> <li>• Conduct risk assessment of their business operations;</li> <li>• Implement the stipulated security measures under the STP guidelines and Criteria (consistent with the WCO SAFE Framework of Standards). to secure their supply chain</li> </ul> <p><b>Accreditation:</b> Companies applying for certification under the STP programme will need to submit the application form, completed TRADEFIRST self-assessment checklist and support document. Validation visit at all sites of the company conducted by Singapore Customs; Singapore Customs certify the company as</p> <ul style="list-style-type: none"> <li>• STP status if the company achieves at least an "Intermediate" band in TradeFIRST;</li> <li>• STP-Plus status if the company achieves the "Premium" band in TradeFIRST and implements effective security measures that fulfil all the minimum criteria stipulated in the STP Guidelines and Criteria.</li> </ul>					<ul style="list-style-type: none"> <li>• Cargo less likely to be inspected;</li> <li>• STP – Serves as "Quality Mark", Enhanced branding (recognised as a low-risk company);</li> <li>• Reduced inspection or expedited clearance if the certified status be also recognised by overseas countries;</li> <li>• Automatic recognition as a known consignor (KC) under the Regulated Cargo Agent Regime (RCAR);</li> <li>• 5 Designated account managers;</li> <li>• Trade Facilitation benefits under TradeFIRST bands;</li> <li>• 7. 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.</li> </ul>	

**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	Importers/Exporters : 146 Customs Brokers: 145 Total number: 291 operators (April 2016)	Customs Notification 12/2013(for importer/exporter) Customs Notification 13/2013(for Customs broker)	<ul style="list-style-type: none"> <li>Expanding the amount and type of AEOs operators.</li> <li>Increase number of MRA.</li> </ul>
Accreditation (components, process)					Benefits	
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>Be a juristic person registered in Thailand with paid-up capital 5 million baht for importer-exporter and 1 million baht for customs broker</li> <li>Have a stable financial status over 2 yrs. for importer-exporter and 3 yrs. for customs broker</li> <li>Operate in import/export or customs broker business over 3 yrs.</li> <li>No serious violation of customs law and customs related laws within 3 yrs.</li> </ul> <p><b>Application, Verification and Authorization process:</b></p> <ul style="list-style-type: none"> <li>The applicant submits an application form with supporting documents and the completed self-assessment checklist.</li> <li>The submitted application form and the security profile will be examined if it meets AEO requirements or not.</li> <li>Thai Customs conducts an on-site visit. (validation visit)</li> <li>Thai Customs will notify the applicant of the approval or disapproval of the application within 90 days after the submission of the application form.</li> </ul> <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"> <li>Privileges on customs procedures covering import, export and re-export;</li> <li>Tax privileges to be granted on more speedy tax refund and compensation;</li> <li>Privileges on using guarantee as standardized Authorized Economic Operator</li> <li>in lieu of placing a guarantee on transshipment and transit;</li> <li>Privileges on legal cases under the conditions specified by the Customs Department;</li> <li>Exports will be recognized by foreign Customs Administrations having Mutual Recognition Agreement;</li> <li>Other qualified privileges will be announced by the Director-General of Customs. Expedition in undertaking duty drawback process, bonded warehouse, Customs Free Zone etc.</li> </ul> <p>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.</p>	

## 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	- Export enterprises - Import enterprises - High technology enterprises	30 (02/2015)		- 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"> <li>Written request: 01 original in which businesses propose and request for type of prioritized business;</li> <li>Report on export and import statistics of the business in the last 02 years: 01 original;</li> <li>Statistical duration is counted from 1st Jan to 31 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.</li> <li>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;</li> <li>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;</li> <li>Document on self-analyzing, assessing business operation and finance conditions of business;</li> <li>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);</li> <li>Other papers which enterprises consider necessary to provide customs, and assist customs to have an overview of the business' operation and support the</li> </ul>					<ul style="list-style-type: none"> <li>Priorities at the stage of customs clearance <ul style="list-style-type: none"> <li>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.</li> <li>Allowed to use set of documents including commercial invoices, goods package papers, goods delivery orders and 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.</li> <li>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.</li> </ul> </li> <li>Priorities at the post clearance stage</li> <li>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).</li> <li>Single customs declaration</li> <li>AEO may make single customs declaration as follows: <ul style="list-style-type: none"> <li>For goods exported or imported across the border or through border gates, customs declaration shall be made first, exportation or</li> </ul> </li> </ul>	

<p>assessment/accreditation process.</p> <p>Document validation:</p> <ul style="list-style-type: none"> <li>• Authority receiving and processing applications: Post Clearance Audit Department, General Department of Viet Nam Customs</li> <li>• Customs receives application of request of businesses</li> <li>• 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.</li> <li>• Collect evaluations and comments of the concerned agencies on the compliance of law on customs and law on tax of the business.</li> <li>• Validation of HS code of exports, imports</li> </ul> <p>On site validation:</p> <ul style="list-style-type: none"> <li>• Conduct PCA to assess the compliance of customs law, tax law on export and import operations of business;</li> <li>• Assess internal control ability of business;</li> <li>• 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.</li> <li>• Processing time: from 45 to 75 working days</li> </ul> <p>Making the memorandum:</p> <ul style="list-style-type: none"> <li>• Specify type of AEO, liability of customs administration and enterprise</li> </ul> <p>Decisions on authorization</p> <ul style="list-style-type: none"> <li>• The General Director of the General Department of Viet Nam Customs shall sign the decision on authorization of prioritized businesses.</li> <li>• Validation period of the first authorization: 36 months from the signing date.</li> </ul> <p>Post authorization</p> <ul style="list-style-type: none"> <li>• Review, extend</li> <li>• Temporary suspension</li> <li>• Suspension</li> </ul>	<p>importation later;</p> <ul style="list-style-type: none"> <li>• 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.</li> </ul> <p>Priorities on tax procedures</p> <ol style="list-style-type: none"> <li>1. To be prioritized to apply self-liquidity regime, tax refund first and inspection later.</li> </ol>
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## 5. EUROPE REGION

### a) EU

Programme Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Miscellaneous
AEO	1.01.2008	Import/export	Whole supply chain	17,402 applications, 15,116 certificates	Voluntary participation covered under the EU Customs Code and Implementing provisions. “	As a result of more than 5 years practical implementation of the programme, applications received and status granted in all 28 MS, experience gained in mutual recognition negotiations with third countries, the new EU AEO Guidelines are in use as from 17 April 2012.
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p>3 – level horizontal system:1. AEO Customs simplification; 2. AEO Security and safety; 3. AEO customs simplifications/security and safety.</p> <p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• An appropriate record of compliance;</li> <li>• A satisfactory system of managing records;</li> <li>• Where appropriate, proven financial solvency;</li> <li>• Appropriate security and safety standards for AEOs who want to benefit from safety and security facilitations.</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• 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;</li> <li>• Self-assessment done by the applicant</li> <li>• Thorough communication and consultation process between all MS via the AEO Database;</li> <li>• Detailed security profile;</li> <li>• Compliance and solvency requirements;</li> <li>• Risk assessment; security check (WCO criteria);</li> <li>• Security self-evaluation;</li> <li>• Monitoring of AEOs after authorization to ensure highest compliance level is maintained :</li> <li>• Reassessment, suspension and revocation;</li> <li>• 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.</li> </ul>					<ul style="list-style-type: none"> <li>• Lower risk that flow of goods into and out of the EU will be stopped for examination;</li> <li>• 2.possibility to request a specific place for customs checks;</li> <li>• Facilitations in the form of a reduced number of data to provide in the summary declarations;</li> <li>• Easier access to authorizations and permits for customs simplifications;</li> <li>• A specially appointed customs support officer;</li> <li>• Lower controls for paper-based inspections (audit) and physical inspections;</li> <li>• 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;</li> <li>• Priority treatment;</li> <li>• Mutual recognition.</li> </ul> <p><b>Indirect benefits:</b></p> <ul style="list-style-type: none"> <li>• Reduced theft and losses;</li> <li>• Fewer delayed shipments;</li> <li>• Improved planning;</li> <li>• Improved employee commitment;</li> <li>• Reduced security and safety incidents;</li> <li>• Lower inspection costs of suppliers and increased cooperation;</li> <li>• Reduced crime and vandalism;</li> <li>• Reduced problems through recognition of employees;</li> <li>• Improved security and communication between supply chain partners.</li> </ul>	

**b) 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: 31 Custom brokers, international freight forwarders: 20 Warehouses: 7 Air Cargo Terminal: 2 Seaports: 2 Airlines: 1 Total: 63	Voluntary participation  Formal customs procedure.	To expand the program to additional links of the supply chain, to enlarge number operators and participants, (logistic partners), and to act towards the signing of MRAs
Accreditation (components, process)				Benefits		
<ul style="list-style-type: none"> <li>• Must meet compliance requirements;</li> <li>• Must meet security requirements;</li> <li>• Application to Customs;</li> <li>• Validation by Customs;</li> <li>• Customs issues AEO standing;</li> <li>• Follow-up inspections by Customs;</li> <li>• Customs may revoke/extend AEO status.</li> </ul>				<ul style="list-style-type: none"> <li>• Reduced probability for examinations.</li> <li>• Easier examinations in import and export (preference to documentary inspections).</li> <li>• Early stage release (document examination before arrival of goods).</li> <li>• Paperless procedures</li> <li>• AEO contact point at Customs</li> </ul> <p><b>Indirect benefits:</b></p> <ul style="list-style-type: none"> <li>• Lower costs;</li> <li>• Increased security awareness and improved process;</li> <li>• Reduced security and safety incidents;</li> <li>• Improved marketability worldwide;</li> <li>• Ensure the smooth and secure flow of goods.</li> </ul>		

**c) 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	29	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"> <li>• Registration in the Norwegian Business Register;</li> <li>• Prior satisfactory compliance with Customs requirements;</li> <li>• A satisfactory system for managing accounts and transport information;</li> <li>• An appropriate financial solvency condition;</li> <li>• Appropriate safety and security standards.</li> </ul> <p>Accreditation:</p> <ul style="list-style-type: none"> <li>• Application and self-assessment;</li> <li>• Risk analysis and inspection (on-site);</li> <li>• Decision on application: Issue/ reject the certificate;</li> <li>• Management of authorisation (monitoring and follow-up: e.g. periodical checks based on risk analysis) .</li> <li>• Authorisation for a period of 5 years</li> </ul>				<ul style="list-style-type: none"> <li>• 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;</li> <li>• An AEO may lodge pre arrival/departure notifications comprising of the reduced data;</li> <li>• An AEO shall be subject to fewer physical and document-based controls than other economic operators;</li> <li>• When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority..</li> <li>• 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.</li> </ul>		

**d) 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	65 certificates, 140 applications (01.2015)	Voluntary participation; covered under National Customs Law and Customs Ordinance	
Accreditation (components, process)				Benefits		
<p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• An appropriate record of compliance;</li> <li>• A satisfactory system of managing records;</li> <li>• Proven financial solvency;</li> <li>• Appropriate security and safety standards.</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Fill in an application and a self-assessment, and send the documents to Customs;</li> <li>• Customs performs a risk analysis, inspection of the applicant;</li> <li>• Customs awards/rejects the AEO status;</li> <li>• Monitoring of AEOs after authorization to ensure compliance level is maintained; Customs suspends/revokes the AEO status (if needed).</li> </ul> <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"> <li>• Lower risk that flow of goods into and out of Switzerland will be stopped for security examination;</li> <li>• Possibility to request a specific place for customs security checks;</li> <li>• Facilitations in the form of a reduced number of data to provide in the summary declarations;</li> <li>• Lower controls for paper-based security inspections (audit) and physical security inspections;</li> <li>• 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;</li> <li>• Priority treatment;</li> <li>• Mutual recognition.</li> </ul> <p><b>Indirect benefits:</b></p> <ul style="list-style-type: none"> <li>• Reduced theft and losses;</li> <li>• Fewer delayed shipments;</li> <li>• Improved planning;</li> <li>• Improved employee commitment;</li> <li>• Reduced security and safety incidents;</li> <li>• Lower inspection costs of suppliers and increased cooperation;</li> <li>• Reduced crime and vandalism;</li> <li>• Reduced problems through recognition of employees;</li> <li>• Improved security and communication between supply chain partners.</li> </ul>		

e) Turkey

Programme title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
AEO (in Turkish, YY: Yetkilendirilmiş 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><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• An appropriate record of compliance with customs rules and regulations;</li> <li>• A satisfactory system of managing commercial and transport records;</li> <li>• Proven financial solvency;</li> <li>• Appropriate security and safety standards.</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Application to the Regional Directorate where the main accounts related to the customs arrangements are held;</li> <li>• Pre-evaluation by the Regional Directorate (examination of submitted documents and database query)</li> <li>• On-site audit based on the Self-Assessment Form;</li> <li>• Authorization or rejection of application;</li> <li>• Monitoring of AEOs after authorization to ensure highest compliance level is maintained.</li> </ul>				<ul style="list-style-type: none"> <li>• Lower risk score for risk profiling within the risk management system</li> <li>• Priority treatment if physical or paper based controls are to be conducted</li> <li>• Priority for border crossings</li> <li>• Reduced data sets for entry and exit summary declarations</li> <li>• Submit declaration with incomplete documentation</li> <li>• Paperless declarations for imports and exports</li> <li>• Guarantee facilitations (lump-sum or partial guarantee)</li> <li>• Green line facilitation (no physical or paper-based controls)</li> <li>• Approved exporter status, with</li> <li>• Authorization on A.TR Movement Certificate and Invoice Declaration of EUR.1 and EUR. MED Certificates</li> <li>• Right of local clearance (for imports and exports)</li> <li>• Right of authorized consignor and authorized consignee</li> <li>• Other facilitations currently recognized for authorized traders in Turkey</li> <li>• Use of the AEO logo</li> </ul>		

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	All operators involved in international supmovement of goods	96	Customs Code of the Republic of Moldova - Section 281 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.	Elaboration and approval of the instruction manual on the monitoring AEO;  Update national legislation
Accreditation (components, process)					Benefits	
<p>3 – level horizontal system:</p> <ol style="list-style-type: none"> <li>1. AEO – for customs simplification (AEOC)</li> <li>2. AEO – for security and safety (AEOS)</li> <li>3. AEO – for customs simplification/security and safety (AEOF)</li> </ol> <p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• lack of debts to the national public budget;</li> <li>• possession of highly liquid assets, that is confirmed by accounting records and available information;</li> <li>• non-infringement of customs legislation, stated in accordance with legal procedures, during the last two years preceding the submission of the application;</li> <li>• availability of a record management system for trade operations and, if applicable, for shipping documents that will allow conducting appropriate customs audits.</li> <li>• has premises, equipment and personnel needed for handling goods;</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Assess the readiness of the economic operator to meet the AEO criteria;</li> <li>• Submission of application by applicant;</li> <li>• Acceptance of documents by customs;</li> <li>• Examination of application;</li> <li>• Auditing process;</li> <li>• AEO Certificate Issuance;</li> <li>• Management of the Certificate (monitoring process)</li> </ul>					<ul style="list-style-type: none"> <li>• Fewer physical and document-based controls;</li> <li>• Priority treatment of consignments if selected for control;</li> <li>• Choice of the place of controls;</li> <li>• Easier admittance to customs simplifications;</li> <li>• Prior notification;</li> <li>• The priority access to state border crossing points on a separate entry/exist lane.</li> </ul> <p><b>Indirect benefits:</b></p> <ul style="list-style-type: none"> <li>• Recognized as a secure and safe business partner;</li> <li>• Improved relations with Customs;</li> <li>• Improved relations and acknowledgement by other government authorities;</li> <li>• Mutual recognition.</li> </ul>	

**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	3 AEO certificates have been issued	Voluntary participation The Customs Law was adopted (effective from 3.4.2010) Regulation on customs- approved treatment of goods, Art. 21-40 (effective from 1.1.2011)	Beginning of negotiations with the Republic of Turkey and CEFTA parties on mutual recognition of status
Accreditation (components, process)					Benefits	
<p>There are three different types of AEO Certificate as follows:</p> <p>1. AEO Certificate – Customs Simplifications: allows economic operators to benefit from simplifications provided for under the customs rules;</p> <p>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;</p> <p>3. AEO Certificate – Customs Simplifications/Security and Safety: allows economic operators to benefit from both customs simplifications and facilitations as described above.</p> <p>Following criteria must be satisfied by the applicants applying for AEO status:</p> <ul style="list-style-type: none"> <li>• an appropriate record of compliance with customs requirements in the previous period;</li> <li>• a satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate customs controls;</li> <li>• financial liquidity; and</li> <li>• if necessary, appropriate security and safety standards in international trade in goods.</li> </ul> <p><b>Accreditation aprocess:</b></p> <ul style="list-style-type: none"> <li>• the application shall be submitted on the prescribed form to the customs office Belgrade;</li> <li>• the application shall be submitted along with the documents as prescribed in the Regulation on customs- approved treatment of goods;</li> <li>• the applicant shall submit a completed self-assessment questionnaire;</li> <li>• the competent authority shall collect the necessary information and data on the applicant;</li> <li>• Commission shall verify compliance with the criteria and requirements for issuing certificates;</li> <li>• decision making.</li> </ul> <p>Monitoring, suspension, reassessment, revocation of AEO certificates.</p>					<ul style="list-style-type: none"> <li>• Easier admittance to customs simplifications</li> <li>• 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.</li> <li>• Reduced data set for entry and exit summary declarations</li> <li>• Fewer physical and document-based controls</li> <li>• Priority treatment of consignments if selected for control</li> <li>• Choice of the place of controls</li> <li>• Indirect benefits</li> </ul>	

***B. AEO Programmes to be launched***

# 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	2016	Exports		<p>Modification of Resolution Num. 0849/2009</p> <p>Modification of Art. 24 of Customs law (Ordenanza de Aduanas)</p>	<ul style="list-style-type: none"> <li>• Launch of "pilot validation" stage.</li> <li>• Determination of "resources breach" (financials, human, logistics, legal and training)</li> <li>• Redact and publish the customs regulation for AEO programme, including the processes for certification, appeal and suspension or revocation of AEO accreditation.</li> </ul>
Accreditation (components, process)					Benefits
<p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>• Pre-Application: The companies must complete and deliver to Customs the Pre-Application Single Form;</li> <li>• 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;</li> <li>• Auto-Evaluation: The companies must complete and deliver to Customs the Auto-Application single form;</li> <li>• 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.</li> <li>• Certification: The certification is valid for a defined period, after which companies should apply to renewal of the certification, updating all information and backgrounds;</li> <li>• 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.</li> </ul> <p>Suspension &amp; 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>					<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"> <li>• Quality mark for the company;</li> <li>• Valuable investment for global companies;</li> <li>• Trade facilitations;</li> <li>• Security implementation guidance for the companies;</li> <li>• Reliable trading partner.</li> </ul>

**b) Ecaudor**

Programme Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Authorized Economic Operator (AEO)	To be launched	Quality grants by custom: qualifies as security reliable in supply chain	exporters	<ul style="list-style-type: none"> <li>• Customs law and its regulation</li> <li>• AEO pilot Resolution SENAE-DGN-2014-0566-RE</li> </ul>	<ul style="list-style-type: none"> <li>• Develop improvements in the requirements.</li> <li>• Audits in the company.</li> <li>• To finish the pilot program.</li> </ul>
<b>Accreditation (components, process)</b>				<b>Benefits</b>	
<p>Reception of AEO request: Must complete application form and condition requirements.</p> <p>Certification process: Fulfilment of General requirements and Minimum Security requirements. In case of compliance, the certification will last three years. Afterwards, companies should apply for a renewal certification.</p> <p>Monitoring: Periodical checking visits to evaluate if the company maintains the requirements with the standards.</p>				<ul style="list-style-type: none"> <li>• Reduced data for exit declarations.</li> <li>• Use of x-ray machine.</li> <li>• Lower risk score in risk analysis system when profiling.</li> <li>• Priority treatment in controls.</li> <li>• Training, workshops and participation in forums given by control authorities.</li> <li>• Being a part of the AEO's committee with active participation.</li> <li>• AEOs will have a designated official to solve problems or doubts.</li> </ul>	

c) **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 <sup>nd</sup> 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><b>General Requirements:</b></p> <ul style="list-style-type: none"> <li>Comply with Tax and Customs regulations.</li> <li>Adequate system of commercial records and interal control</li> <li>Proven financial solvency</li> <li>Adequated security measure</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>Summit application to Customs Authority (Self assessment, risk evaluation)</li> <li>Documentary evaluation</li> <li>Audit (documentary and on site validation)</li> <li>Certification in Security and Simplification</li> </ul> <p>Certification granted (Valid for 3 years) 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"> <li>Less physical inspection by Customs in the process</li> <li>Rapid release time</li> <li>Clearance of goods at the premises of the AEO or in the Customs facilities.</li> <li>Priority in the Customs administrative requests.</li> <li>Priority in Customs control, in case that are selected for inspection.</li> <li>Possibility for being considered in new trade facilitation programs.</li> <li>Personalized attention by means an Account's Official.</li> <li>Specialized training in Customs procedures and security measures.</li> <li>Special measures in situation of trade chocks, contingency or high levels of threat.</li> <li>Possibility of being recognized as AEO for the Customs Authorities of other countries.</li> </ul>	

## 2. NORTH OF AFRICA, NEAR AND MIDDLE EAST REGION

### a) Tunisia

Programme Title	Date launched	Scope	Type of operator	Legislation	Further plans
AEO	26.01.2010 (pilot)	Import, export 9 companies 30 requests pending	Importers, exporters (commercial companies, "export- only" companies)	Art 118 and 120 of the Tunisian Customs Code. (Law N° 34/2008 of 02.06.2008 concerning the enactment of the Customs Code),  Decree of the Minister of Finance, 28.01.2009, published in Official Journal of the Republic of Tunisia (J.O.R.T) N° 10 of 03.02.2009.	<ul style="list-style-type: none"> <li>Develop the existing AEO concept and envisage extending the programme gradually to other commercial operators and to other players in the supply chain (port operators, forwarding agents, carriers, warehouse operators).</li> <li>Strengthen the security and safety measures (full option).</li> <li>AEO status to be granted to other operators in the course of 2011 (some 30 new requests under consideration).</li> </ul>
Accreditation (components, process)				Benefits	
<b>General requirements and conditions for granting status:</b> <ul style="list-style-type: none"> <li>Must have ISO certification;</li> <li>Satisfactory financial situation;</li> <li>ax status in order;</li> <li>Must not have committed any serious Customs offences;</li> <li>Lodge a certain minimum number of Customs declarations each year;</li> <li>Keep business accounts which comply with the standards laid down by the Company accounts system, and carry out cost accounting and inventory accounting using a model approved by Customs;</li> <li>Have suitable premises for storing imported goods, with the equipment and human resources required for loading, unloading and handling such goods;</li> <li>Submit to an accreditation audit examining the security of the premises and the company accounts.</li> </ul> <b>Guarantees:</b>				<ul style="list-style-type: none"> <li>Establishment of a climate of confidence between Customs and the company concerned;</li> <li>Reduction of Customs controls and simplification of Customs procedures (rapid, efficient clearance);</li> <li>Formalities for the inspection and clearance of goods are carried out on the company's commercial premises;</li> <li>Reduction of financial charges, logistical costs and costs caused by delays;</li> <li>Deferred payment of duties and taxes normally payable on removal of the goods;</li> <li>Promotion of quality and competitiveness within the company;</li> <li>Promotion of fair competition between companies;</li> <li>Promotion of the company's exports.</li> </ul>	

- Provision of an annual financial or bank guarantee for import operations, based on the amount of the duties and taxes paid during the previous year (the percentage is fixed by the General Directorate of Customs);
- Opening of a customs bond account;
- Mandatory scanning of goods on removal;
- If necessary, Customs service which the company concerned is assigned to, will conduct an inspection of goods in the company's premises for each import operation, without exceeding the time periods stipulated in the agreement;
- The services of the General Directorate of Customs will conduct post-clearance control operations, which may be scheduled or unscheduled.

**Accreditation:**

- Lodge a request with Customs, accompanied by the requisite documents and materials;
- Scrutiny of the request (checking that the formalities have been fulfilled);
- Internal diagnostic audit of the company (document-based) :
  - maintenance of reliable accounts
  - existence of an automated management system – inventory
  - existence of an appropriate internal control and surveillance system
  - compliance with the necessary security criteria (secure supply chain);
- Validation audit (on-site inspection), to check that the information provided reflects the true situation;
- Decision of the competent advisory commission (chaired by the Director General of Customs, it consists of the relevant General Directorate of Customs services, together with representatives of the other departments concerned).
- Requesting party notified of the commission's decision;
- Granting of AEO status to the requesting party, through the signing of an agreement with Tunisian Customs; the agreement sets out the benefits granted by Customs and the obligations of the beneficiary, as well as the security/guarantees to be provided by the latter ,
- Company monitored by means of regular controls based on risk analysis.
- AEO status may be suspended or revoked in accordance with the regulations.

### 3. EAST AND SOUTHERN AFRICA REGION

#### a) 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.

**b) Seychelles**

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

**c) South Africa**

Programme Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Authorized Economic Operator (AEO)	Changes included in the new Customs Control Act, signed off by parliament but awaiting implementation	Safety and security requirements across supply chain	exporters Importer, exporters, Clearing agents, transporters, shipping lines, depots, container terminals, warehouses	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.	2015/16: AEO Capacity development from Preferred Trader unit,

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
<b>Accreditation (components, process)</b>				<b>Benefits</b>	
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
<b>Accreditation (components, process)</b>				<b>Benefits</b>	
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	Customs brokers, Exporters, Importers	-Customs Code of the Customs Union (since 27.11.2009) -Government Decision N 590 on definition of selfassessment papper filling form and procedure for presentation to superior customs authority aimed to get a status of AEO	
Accreditation (components, process)				Benefits	
<ul style="list-style-type: none"> <li>Provision of the payment of customs duties and taxes with value of 1 million euro, which is calculates on the basis of rates defined by the legislation of the Customs Union member-state as of the day of provision assurance, except the cases defined in the second paragraph of this sub point. Persons carrying out activity of production and (or) export of goods, for which they aren't applying export customs duties in cases of accordance with measures defined by decision of Commission of the Customs Union, provision of customs duties and taxes with value of 150 000 euro, which is calculates on the basis of rates defined by the legislation of the Customs Union member-state as of the day of provision assurance.</li> <li>The implementation of the foreign trade activity in terms defined by the legislation of the Customs Union member-state, but in terms not less than one year before the date of applying to the customs authority.</li> <li>Lack of debts on customs fees, rates and surcharges as of the date of applying to the customs authorities.</li> <li>Lack of debts (arrears) on taxes and collection of tax in accordance to the legislation (tax legislation) of the Customs union member-state, as of the day of applying to the Customs authorities.</li> <li>Lack of facts of bringing to justice for offenses in customs sphere during the year before applying to the customs authorities defined by the legislation of the Customs Union member- state.</li> <li>The existence of such a programme of accounting goods, which will permit to combine the Customs authorities presented information on customs activities with information concerned with commercial and trade activities.</li> <li>Compliance with other requirements and other conditions defined by Customs</li> </ul>				<p>Authorized Economic Operator may be provided the opportunity to work in a special simplified procedures.</p> <ul style="list-style-type: none"> <li>Temporary prevention of goods in buildings of AOE, open squares and other territories.</li> <li>Release of goods until the render of customs declaration according to the 197 Article of Customs Code of the CU.</li> <li>Implementation of customs activities related to release of goods in the buildings of AEO, open squares and other territories.</li> <li>Other simplified procedures defined by Legislation of the Customs Union.</li> <li>The simplified procedures provided by this article are applying only in cases when the AEO is entitled to act as a declarant of goods for which it is assumed use of this kind of special procedures.</li> <li>The list of goods for which it isn't applying special simplified procedures, defines by decision of Commission of Customs Union. ( 41 Article of the Customs Code of Customs Union).</li> </ul>	

legislation of customs Union or (and) by legislation of Customs Union Member-State. ( 39 Article of the Customs Code of the Customs Union).

### b) Georgia

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Authorized Economic Operator	2017-2018	Import/Export	In progress	In progress	Periodical Declaration
<b>Accreditation (components, process)</b>				<b>Benefits</b>	
ongoing working process				ongoing working process	

### c) Iceland

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Viðurkenndir rekstraraðilar (AEO)	N/A	Import/Export	All supply chain operators based in Iceland that meets the requirement for the program	In progress	Implementation in 2017
<b>Accreditation (components, process)</b>				<b>Benefits</b>	

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Viðurkenndir rekstraraðilar (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	
<b>Requirements:</b> <ul style="list-style-type: none"> <li>Registration in the Icelandic Business Register;</li> <li>Prior satisfactory compliance with Customs requirements;</li> <li>A satisfactory system for managing accounts and transport information;</li> <li>An appropriate financial solvency condition;</li> <li>Appropriate safety and security standards.</li> </ul> <b>Accreditation:</b> <ul style="list-style-type: none"> <li>Application and self-assessment;</li> <li>Risk analysis and inspection (on-site);</li> <li>Decision on application: Issue/ reject the certificate;</li> <li>Management of authorisation (monitoring and follow-up: e.g. periodical checks based on risk analysis).</li> </ul> Authorisation for a period of 5 years.				<ul style="list-style-type: none"> <li>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;</li> <li>An AEO shall be subject to fewer physical and document-based controls than other economic operators;</li> <li>When goods are selected for further examination, the necessary controls shall be carried out as a matter of priority.</li> <li>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.</li> <li>Customer service representative who inter alia ensures priority response to requests for rulings from national Customs authorities.</li> </ul>	

#### d) Montenegro

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
AEO				Article 6b of the Customs Law of Montenegro prescribes the term "Authorized economic operator" Regulation on the conditions for granting the status of authorized economic operator in the customs territory of Montenegro	- The regulation determining the process criteria for approving status of authorized economic operator shall prescribe the terms and procedure for approving status of authorized economic operator pursuant to the Regulation of the European Commission no. 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

e) 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 NB: SMEs included	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 harmonized with EU AEO Guidelines	Further promotion of AEO programme. Phase-by-phase approach: importers/ exporters/ customs brokers and transporters, then the rest.
Accreditation (components, process)				Benefits	
<p>3 types:</p> <ol style="list-style-type: none"> <li>1. AEO certificate for customs simplification, intended for economic operators who want to benefit only on the basis of customs simplification;</li> <li>2. AEO security facilitations, provides facilitation of customs controls when importing and exporting goods to or from the customs territory of the Republic of Macedonia;</li> <li>3. Full AEO security facilitation + customs simplifications.</li> </ol> <p><b>General requirements:</b></p> <ul style="list-style-type: none"> <li>• To comply with the general requirements from the customs authorities for proper implementation of the customs formalities;</li> <li>• Not to be a high risk entity;</li> <li>• 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;</li> <li>• To be solvent, when necessary for the type of certificate;</li> <li>• To apply adequate security and safety standards, when necessary for the type of certificate recognition (Article 6a of the Customs Law of the Republic of Macedonia).</li> </ul>				<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"> <li>• Quality mark for the company;</li> <li>• Valuable investment for global companies;</li> <li>• Trade facilitations;</li> <li>• Security facilitation;</li> <li>• Reliable trading partner.</li> </ul>	

## 6. WEST AND CENTRAL AFRICA REGION

### a) Cote d' Ivoire

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Authorized Economic Operator (OEA) programme.	January 2014 with effective implementation for 2015	Import/export	Importers, Exporters, Authorized Customs Brokers (ACB)	Draft executive order (Ordonnance) amending the Customs Code has been submitted to the President of the Republic for his signature	<p>It is planned to implement first the AEO Customs simplifications status. Two (02) companies selected for the Pilot :</p> <p>Then, as a second step, the AEO Security and Safety status and the Customs simplifications and Security and Safety status will be granted. Pilot project to be finalized</p> <ul style="list-style-type: none"> <li>• Eligibility of the AEO status extended to other companies which met the requirements</li> <li>• Signature of a Mutual recognition agreement with Ghana</li> <li>• Signature of Mutual recognition agreements with other countries 2016</li> </ul>
Accreditation (components, process)				Benefits	
<p>The conditions of eligibility to the AEO Customs Simplification status</p> <ul style="list-style-type: none"> <li>• The company must be established in Côte d'Ivoire and file a fiscal declaration of existence;</li> <li>• it must have been his continuous activity for a minimum of three (03) years;</li> <li>• it must be compliant with national Customs and Tax legislations and be using the "reel" fiscal procedure;</li> <li>• It should be authorized in accordance with the activity carried out in accordance with Ivorian legislation;</li> <li>• it must be financially solvent on the basis of the accounts and the information available;</li> <li>• it must train its staff on the activities of the supply chain;</li> <li>• it must provide social security to staff, security personnel and security to facilities and logistics;</li> <li>• it must have a computerized accounting system, secure and accessible to Customs and Taxation; the information collected should be confidential;</li> <li>• it must have an internal control system for archiving files, inventory management,</li> </ul>				<ul style="list-style-type: none"> <li>• 1.Quick processing in customs clearance;</li> <li>• Preferential treatment through Webb Fontaine processing of Final Report for Classification and Value (RPCV) applications</li> <li>• Streamlined documentary procedures;</li> <li>• Priority customs inspection;</li> <li>• Proposal for mutual recognition with other customs administrations of the ECOWAS region ;</li> <li>• Support and assistance by the customs authorities;</li> <li>• Simplification of the content of application forms to be submitted;</li> <li>• Designation in the relevant departments , of a contact officer in charge of processing of all actions relating to the AEO ;</li> <li>• Acceleration of the revised duties calculation procedure (contre-liquidation);</li> <li>• Abolition of dockside inspection visits to the benefit of visits in the AEO's premises;</li> <li>• Access to the green circuit according to the nature of the goods;</li> </ul>	

<p>crisis management (fire, strike ...)</p> <p>The procedure defined for the granting of the AEO status.</p> <ul style="list-style-type: none"> <li>• The applicant company will make an application to the Directorate General of Customs.</li> <li>• This application will be received and processed by the AEO applications Management Unit.</li> <li>• An audit will be carried out by the Audit Unit when the application is approved.</li> <li>• The Accreditation Committee review the entire application/audit report and make a proposal to grant or reject the AEO certificate.</li> <li>• Signature by the Director General of the Authorization granting the AEO status.</li> </ul>	<ul style="list-style-type: none"> <li>• Customs Administration has 48 hours to conduct inspection. In case of non-compliance with the deadline, no inspection shall be made;</li> <li>• Possible signing of protocols to deal with specific situations and cases;</li> <li>• Signing a personal commitment by the AEO to pay the amount to recover in case of Customs value adjustments;</li> <li>• Guarantee waiver or reduction regarding Customs procedures with Economic impact for the benefit of an AEO exporter;</li> <li>• Access to an accelerated procedure for VAT credit refund.</li> </ul>
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**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"> <li>• The granting AEO status is subject to a written request to customs and to a satisfactory investigation of customs.</li> <li>• The representative must complete the 12-page application form, structured around the following 5 sections and sub-sections:</li> <li>• Information on the applicant: Organizational Character; Internal organization; Volume of activity; Information relating to customs .</li> <li>• Customs Compliance: customs records; Information regarding potential subsection to fraud.</li> <li>• Accounting and logistical system of the business;</li> </ul>				<p>Special procedures granted to authorized economic operators in Category A include:</p> <ul style="list-style-type: none"> <li>• reducing the number of physical and documentary checks;</li> <li>• priority treatment of consignments when selected for Control;</li> <li>• submission of a minimum of information during the release of goods;</li> <li>• prior notification of Control;</li> <li>• possibility of clearance at the declarant's premises or in other locations within the country, chosen by the authorized economic operator;</li> <li>• possibility of lodging a goods declaration covering multiple transactions</li> </ul>	

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
<ul style="list-style-type: none"> <li>Monitoring of commercial and logistic records;</li> <li>Accounting and logistics system;</li> <li>Internal control system;</li> <li>Flow of goods;</li> <li>Establishment of the goods declaration and the use of customs brokers;</li> <li>Maintenance, preservation, restoration and archiving of information systems;</li> <li>Information security and security of computer systems;</li> <li>Securing information and documentation.</li> </ul> Financial solvency. <ul style="list-style-type: none"> <li>Safety and Security Requirements:</li> <li>Security-related assessment conducted by the applicant (self- assessment)</li> <li>Building Security;</li> <li>Transport units;</li> <li>Logistics Process;</li> <li>goods received;</li> <li>Storage of goods;</li> <li>Manufacturing of goods;</li> <li>Loading of goods;</li> <li>Safety requirements for providers;</li> <li>Personnel Security;</li> <li>external service providers.</li> </ul>				during a given period; <ul style="list-style-type: none"> <li>option for authorized economic operators of calculating and paying themselves duties and taxes based on their own commercial records, on which Customs refers, where appropriate, to ensure compliance with other Customs requirements ;</li> <li>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.</li> </ul> Authorized Economic Operators in category B receive the following benefits: <ul style="list-style-type: none"> <li>prior notification of Control;</li> <li>possibility of clearance at the declarant's premises or in other locations within the country, chosen by the authorized economic operator;</li> <li>possibility to submit the goods cargo declaration to Customs based on limited set of information;</li> <li>Recognition by Customs of seals used by the authorized economic operator;</li> <li>exemption of controls to authorized economic operator's means of transport;</li> <li>possibility of shipping goods for export before lodging the goods declaration.</li> </ul> The AEO category C enjoys the benefits of those in categories A and B.	

**II. Operational Customs Compliance Programmes and Customs Compliance Programmes to be launched**

***a. Operational Customs Compliance Programme***

1. **WCO Americas and Caribbean Region**

a) **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
<b>Accreditation (components, process)</b>				<b>Benefits</b>		
<p>General criteria :</p> <ul style="list-style-type: none"> <li>• Be an enterprise with a consolidated social contract;</li> <li>• Have well established internal audit systems;</li> <li>• Adhere to the financial criteria;</li> <li>• Electronic archive of the results of audit and other paperwork.</li> </ul>				<p>For importers:</p> <ul style="list-style-type: none"> <li>• Preferential storage for cargo;</li> <li>• Less customs inspections of cargo;</li> <li>• Preferential treatment of cargo, selected for inspection.</li> </ul> <p>For exporters:</p> <ul style="list-style-type: none"> <li>• Dispatch of cargo with reduced number of customs inspections involved;</li> <li>• Preferential treatment for cargo, selected for customs inspections.</li> </ul>		

**b) 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"> <li>• Establish cooperative agreements with other compatible programs.</li> <li>• Expand CSA eligibility to other modes and partners.</li> <li>• Enhance benefits and expedited clearance at ports of entry.</li> <li>• Collaborate with Other Government Departments and Agencies to expand the CSA service options and enhance benefits for expedited/simplified Customs clearance.</li> </ul>
<b>Accreditation (components, process)</b>						<b>Benefits</b>
<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"> <li>• 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.</li> <li>• 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.</li> </ul> <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"> <li>• 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;</li> <li>• 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 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.</li> </ul>						<p>Importers:</p> <ul style="list-style-type: none"> <li>• Reduced importer data set for imports and reduced costs</li> <li>• Expedited processing at ports of entry</li> <li>• Streamlined, self-assessing and accounting</li> </ul> <p>Carriers:</p> <ul style="list-style-type: none"> <li>• Ends the transactional transmission of data elements</li> <li>• Increases the certainty of expedited customs processing</li> <li>• Enables carriers to meet their obligations easily</li> <li>• Streamlines the process for legitimate trade</li> </ul> <p>The CSA program is factored into the CBSA's Business Resumption Plan in the event of trade flow disruptions.</p>

**c) 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><b>General criteria:</b></p> <ul style="list-style-type: none"> <li>Financial cap for big companies and SMEs (more or less USD 2,000,000 of trade volume per year);</li> <li>Solvency criteria (incl. ISSS and AFP);</li> <li>Not more than 2% of tributary discrepancies per year;</li> <li>Conformity of documents (on VAT, rent);</li> <li>Transparent accounting etc.</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>Assistance to buy goods in conformity with law;</li> <li>The process of buying;</li> <li>Arrival of goods;</li> <li>Calculation of tariffs and identification of obligations;</li> <li>Submission of declaration;</li> <li>No red/green line decision; no inspection = &gt; payment;</li> <li>Goods arrive and are dispatched;</li> <li>Post-clearance audit.</li> </ul>				<ul style="list-style-type: none"> <li>Predictability;</li> <li>Concrete official to deal with big importers;</li> <li>Special benefits for low risk companies;</li> <li>Facilitation of processes in ports;</li> <li>Cost reductions (no delays, inventory, capital, storage space);</li> <li>Lowering the risk of penalties or sanctions;</li> <li>Reduction of opportunities for corruption;</li> <li>Special lane for PACE members;</li> <li>Fast processing during physical checks.</li> </ul>		

## 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"> <li>Improve and develop the status and its implementation progressively.</li> <li>Strengthen the security and safety measures.</li> <li>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.</li> </ul> <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). Algerian Customs established public relations and information Units within all the national territory, to listen, inform and advise the economic operators on AEO.</p>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p><b>General requirements and conditions for granting status :</b></p> <ul style="list-style-type: none"> <li>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;</li> <li>No previous offences records, during the last 3 years, against its legal representatives,</li> </ul>					<ul style="list-style-type: none"> <li>Improve productivity and competitiveness of the national economy which require the involvement of the customs administration through the facilitation and simplification of procedures.</li> </ul>	

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"> <li>• Improve and develop the status and its implementation progressively.</li> <li>• Strengthen the security and safety measures.</li> <li>• 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.</li> </ul> <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). 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>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"> <li>• Not subject to a procedure of bankruptcy, being wound up, suspended business activities, under judicial settlement or concordat;</li> <li>• Justify the financial solvability during the last 3 years;</li> </ul> <p><b>Accreditation :</b> It is attended 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>					<ul style="list-style-type: none"> <li>• To promote economic activity, stimulate and promote international trade, boost strategic sectors and support investments.</li> <li>• Contribute to the improvement of economic competitiveness of businesses (SMEs in particular) and value their credibility at both national and international levels.</li> <li>• Strengthening Customs-to-Business. partnership and confidence (to offer personalized treatment for economic operators in terms of facilitation of customs clearance procedures).</li> </ul>	

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"> <li>• Improve and develop the status and its implementation progressively.</li> <li>• Strengthen the security and safety measures.</li> <li>• 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.</li> </ul> <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). 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>To qualify for an AEO status, the applicant must: (article 04, ED No. 12/93)</p> <ul style="list-style-type: none"> <li>• Submit an application, accompanied by the requisite documents and materials, to the Customs office of jurisdiction to which depends on the core business;</li> <li>• Subscribe and comply with the terms of reference and answer with precision to the questionnaire;</li> <li>• Provide the documents or copies of documents hereinafter, as appropriate:</li> <li>• 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;</li> </ul>					<ul style="list-style-type: none"> <li>• Rationalise the control based on risk analysis.</li> <li>• Adapt clearance procedures with international standards through an efficient performance in terms of reducing release time.</li> </ul>	

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"> <li>Improve and develop the status and its implementation progressively.</li> <li>Strengthen the security and safety measures.</li> <li>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.</li> </ul> <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). 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	
<ul style="list-style-type: none"> <li>Any necessary documents for the audit that will be done by the Customs officers.</li> </ul> <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>						

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"> <li>Improve and develop the status and its implementation progressively.</li> <li>Strengthen the security and safety measures.</li> <li>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.</li> </ul> <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). Algerian Customs established public relations and information Units within all the national territory, to listen, inform and advise the economic operators on AEO.</p>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	

**b) 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.
<b>Accreditation (components, process)</b>				<b>Benefits</b>		
<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"> <li>• 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</li> <li>• To Clients: The benefits include simplification of procedures, optimized time of release, more trust with Customs and good reputation, and an increase in profit.</li> </ul>		

### 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"> <li>• Application made by the operator</li> <li>• 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.</li> </ul>					<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"> <li>• Visit to the premises</li> <li>• benefit from a deferment of payment procedure (duties and taxes paid several weeks after the release of the goods )</li> <li>• customized assistance granted to importers</li> </ul>	

**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 Sénégal (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
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p><b>Accreditation:</b> The relevant body to deal with applications is called Comité d'agrément au Programme de Partenaires privilégiés Members of the "Comité d'agrément au PPP"</p> <ul style="list-style-type: none"> <li>• Head of the Direction de la Facilitation et du Partenariat avec l'Entreprise (Facilitation and Partnership with Trade Directorate);</li> <li>• Deputy-Head of the Direction de la Facilitation et du Partenariat avec l'Entreprise (Facilitation and Partnership with Trade Directorate) ;</li> <li>• Représentatives of other Directorates within the Direction générale des Douanes;</li> <li>• Head of Bureau du Conseil aux Entreprises et de la Facilitation (Trade and Facilitation advisory board unit);</li> <li>• Représentatives of the Direction générale des Impôts et des Domaines (Tax administration directorate ).</li> </ul> <p><b>Authorization process</b></p> <ul style="list-style-type: none"> <li>• Pick up free of charge an application form at the Direction générale des douanes headquarters;</li> <li>• Complete the application form regarding information on the internal organizational process of the company</li> <li>• 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):</li> <li>• fiscal receipt</li> <li>• Customs compliance certificate</li> <li>• social security contributions certificate</li> <li>• Convocation from the Comité d'agrément au Programme de Partenaires privilégiés in view to take a decision on the application :</li> <li>• Favourable opinion delivery with a draft authorization request submit to the signature of the Director General, Notification of the authorization to the applicant.</li> </ul>					<p>Ten benefits classified in 4 categories are offered to accredited companies :</p> <p>A category :</p> <ul style="list-style-type: none"> <li>• Immediate release of goods upon registration of the accounting documents and fast-track removal procedure;</li> <li>• Declarations acknowledged as "In Compliance" for randomly selected operations in the inspection channel and priority processing of those operations;</li> <li>• Possibility to obtaining binding advance information</li> </ul> <p>B Category:</p> <ul style="list-style-type: none"> <li>• A category Benefits</li> <li>• Establishment within the Customs service of mandatory time limits on processing for all stages;</li> <li>• Possible conclusion of protocols to deal with special circumstances;</li> <li>• Reduction and rationalization of post-clearance audits</li> </ul> <p>C Category:</p> <ul style="list-style-type: none"> <li>• A and B category Benefits</li> <li>• Possibility of replacing the usual financial securities (e.g. bonds, cash deposits) with a company surety; Relocation of physical controls to the undertaking's premises;</li> <li>• Granting of export simplified procedures</li> </ul> <p>D Category:</p> <ul style="list-style-type: none"> <li>• Be granted the Citizen and responsible company label</li> </ul>	

#### 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.	
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<b>General requirements</b> <ul style="list-style-type: none"> <li>• Membership in a professional association recognized by Customs</li> <li>• No serious offense against Customs Law and regulations over the past three years</li> <li>• Satisfactory system of business records and accounting book keeping</li> <li>• Satisfactory financial position</li> <li>• Authorization process: <ul style="list-style-type: none"> <li>• Submission of an application through the relevant professional association</li> <li>• Review of the application on the basis of potential breaches of the Customs legislation and on financial legislation.</li> </ul> </li> <li>• Monitoring and control after the authorization to ensure the maintenance of the rule of law</li> <li>• Revocation or suspension in case of infringements</li> </ul>					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	2012	Import & Export	Importer/ Exporter	2	Customs (Cargo Community System) Regulations 2008.	
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p><b>Category:</b>            1. Customs Simplification            2. Security and Safety Facilitation            3. Customs Simplification/Security and Safety Facilitations</p> <p><b>Process:</b></p> <ul style="list-style-type: none"> <li>• Submission of Application Form and Questionnaire duly filled in</li> <li>• Face vetting of above documents</li> <li>• Onsite audit for past 3 financial years plus system security</li> <li>• Submit report</li> <li>• Approval</li> <li>• Letter to inform applicant of appointment including requirements to adhere with and obligations</li> </ul>					<ul style="list-style-type: none"> <li>• Fast track for Customs clearance of goods: reduction in dwell time and costs.</li> <li>• These operators are exempted from submission of trade documents when processing customs declarations.</li> <li>• 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.</li> </ul>	

**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 <sup>rd</sup> November	
Accreditation (components, process)					Benefits	
<ul style="list-style-type: none"> <li>Screening and assessment of the applicant's documentation;</li> <li>Survey and Inspection; and</li> <li>3. Allocation of the certificate (if meet the requirements)</li> </ul>					<p>Simplified procedures:</p> <ul style="list-style-type: none"> <li>Usually have been used the electronic clearance;</li> <li>Physical checks only when is requested;</li> <li>Priority when the consignment is selected for inspection cording to the Risk Management assessment; and</li> <li>Personalized and early warning for documental verification or physical check.</li> </ul>	

**d) Rwanda**

Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
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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.
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**e) South Africa**

Programme title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Preferred Trader (Accreditation Level 2)	2011	Importer & exporter	N/A	~ 520 engaged on the programme ~215 audits have been finalised. 30 Approved by the Review Committee, pending awarding of status.	Section 64E, Customs and Excise Act; 1964 and Rules to Section 64E	Implementation of a full AEO Safety and Security program, including all supply chain operators – timing To be confirmed. Launch of a domestic Excise Accreditation Program
<b>Accreditation (components, process)</b>					<b>Benefits</b>	

<p>Self-assessment questionnaire SARS Risk undertakes screening of application including analysis and profiling of client including their historical contravention and errors SARS undertakes a comprehensive audit to establish client meets legislative criteria and standards: Appropriate record of compliance</p> <ul style="list-style-type: none"> <li>• the applicant, the person having the management of the applicant and the employee of the applicant responsible for customs matters shall—</li> <li>• not have been convicted of an offence involving fraud or dishonesty;</li> <li>• not have been convicted of any offence in terms of the Act;</li> <li>• not have incurred an administrative penalty over a period of three years immediately preceding the application in respect of any offence in terms of sections 80 to 84 and 86 of the Act;</li> <li>• not have been convicted of any offence in terms of—</li> <li>• section 59 of the Value-Added Tax Act, 1991 (Act No. 89 of 1991); or</li> <li>• section 104 of the Income Tax Act, 1962 (Act No. 58 of 1962).</li> </ul>	<ul style="list-style-type: none"> <li>• Tasked with facilitating the relationship between the client and customs</li> <li>• Reduction of the amount of any security required for compliance with a customs procedure</li> <li>• Fewer routine documentary and physical inspections -</li> <li>• Prioritising a request for tariff and valuation determinations;</li> <li>• Prioritising access to non-intrusive inspection techniques when goods are stopped or detained for inspection.</li> </ul>
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**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.
<b>Accreditation (components, process)</b>				<b>Benefits</b>		
Process: <ul style="list-style-type: none"> <li>• Application for the programme by a trader;</li> <li>• Self assessment conducted by the trader against check list;</li> <li>• Due diligence evaluation by Customs of the self assessment;</li> <li>• Comprehensive audit conducted by Customs ;</li> <li>• Agreement on improvement programme ;</li> <li>• Full or probationary admission to the programme accompanied by a signed Memorandum of Understanding (MOU).</li> </ul>				<ul style="list-style-type: none"> <li>• Release of shipments with minimal scrutiny;</li> <li>• Preferential clearance at borders ;</li> <li>• Pre-clearance of certain goods, under certain conditions;</li> <li>• Periodic settlement of taxes (through A++ Credit facility);</li> <li>• Full electronic clearance process for Green lane entries with paper presentation after the fact;</li> <li>• Specific training and support to operate within the programme;</li> <li>• 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;</li> <li>• Once officially authorized, permission to use an “Accredited Client” logo;</li> <li>• Possibility of extending their accreditation to other countries with similar Programs under the WCO Framework of Standards;</li> <li>• Better communication between the accredited client and Zambia Revenue Authority;</li> <li>• Improved understanding of Customs requirements ;</li> <li>• Less Customs audits as reliance is placed on the client’s internal systems and controls;</li> <li>• Good image to Government, customers and suppliers resulting from accreditation status;</li> <li>• ASYCUDA Installation at the client’s premises;</li> <li>• Self rebate confirmation ;</li> <li>• Preferential treatment ;</li> <li>• Opportunity to negotiate additional benefits.</li> </ul>		

## 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
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<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"> <li>• Submission of application form.</li> <li>• Qualification verification</li> <li>• Proposed letter to the Ministry of Economy and Finance for approval.</li> <li>• Certificate Issuance</li> </ul>					<p>BTG Member will receive a package of incentive treatment as follows:</p> <ul style="list-style-type: none"> <li>• 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 .</li> <li>• Be granted the customs pre-clearance without security deposit.</li> <li>• Be exempt from pre-verification procedure on customs value.</li> <li>• Be exempt from pre-verification procedure on rules of origin.</li> <li>• 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.</li> <li>• Be granted with the Pre-arrival clearance and other incentive in the future, determined by GDCE.</li> </ul>	

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

**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"> <li>• 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.</li> <li>• The entity should have filed at least 25 Bills of Entry in the previous financial year in one or more Indian Customs stations.</li> <li>• 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.</li> <li>• The entity should also not have any cases booked under any of the Allied Acts being implemented by Customs.</li> <li>• 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.</li> </ul>					<ul style="list-style-type: none"> <li>• The objective of the programme is to grant assured facilitation to importers.</li> <li>• 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.</li> <li>• Onsite Post Clearance Audit facility has been made available to ACP clients.</li> <li>• 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.</li> </ul>	

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	
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<ul style="list-style-type: none"> <li>The entity should have no duty demands pending on account of non-fulfillment of Export obligation.</li> <li>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.</li> </ul> <p>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.</p>						

**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	Importers		Decree of the Minister of Finance of the Republic of Indonesia No: 07/BC/2003 dated on 31.01.2003 concerning General Guidance on the Implementation of Customs Procedures on Import; Decree of Director General of Customs and Excise No: P-11/BC/2005 of 15.06.2007 concerning Priority Line; P-24/BC/2007 of 08.2007 concerning Mitra Utama	Expanding the programme for exporters

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ul style="list-style-type: none"> <li>• Importer with verified track record (good record in customs);</li> <li>• Adequate/ sufficient internal control;</li> <li>• Clear nature of business.</li> </ul>	<ul style="list-style-type: none"> <li>• For importers: less costs, faster customs clearance;</li> <li>• For Customs: decreased congestion of imported goods and decreased quantity of physical inspection.</li> </ul>

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.	<p>To extend this facility to other compliant importers and their by increase the No.of operators in this programme</p> <p>To expand the programme to cover the export sector.</p>
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
					<ul style="list-style-type: none"> <li>• Reduced release time.</li> <li>• Lower Transaction costs.</li> <li>• Improved compliance with laws and regulations.</li> <li>• Improved collaboration between traders and Customs.</li> <li>• Better human resource allocation.</li> </ul>	

## 6. WCO Europe Region

### a) Georgia

Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
<p>"Golden List"</p> <p>Previous title in use during July 15, 2008 to December 31, 2010: "Customs-Trade Cooperation"</p>	15.07.2008	Import/export	Importers, exporters	156	<p>Tax Code of Georgia Article 224;</p> <p>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</p>	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"> <li>• 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:</li> <li>• 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;</li> <li>• 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;</li> <li>• As of the first day of the calendar month of candidate selection by the Revenue Service or registration of candidate's application:</li> <li>• 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);</li> </ul>					<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"> <li>• Use of simplified procedures when importing and/or exporting of goods to and from Georgian customs territory;</li> <li>• Payment of Customs Duty, Import VAT and Import Excise can be deferred for 30 day;</li> <li>• Can place goods on a private premise</li> <li>• Fill in commodity customs declaration in the automated data system "ASYCUDA"</li> <li>• Service fee is not doubled during the non-working hours</li> <li>•</li> </ul>	

**b) Kazakhstan**

Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Authorized Economic Operator	2013	Foreign Economic Activities	Importer, Exporter, Manufacturer	The register of Authorized Economic Operators included 111 companies, which of them: acting 63 companies; suspended 35 companies; Withdrawn 13 companies.	Customs Code of Customs Union; Republic of Kazakhstan Code «About Customs affairs of Republic of Kazakhstan»	Developing of AEO institute with in international requirements and compliance with the criteria of international standards; Creating of framework partnership for developing and supporting the partnership relations between state revenues authorities and AEO
<b>Accreditation (components, process)</b>					<b>Benefits</b>	
<p>The terms of the assignment of the status of authorized economic operator are:</p> <ul style="list-style-type: none"> <li>• Having the General assurance of payment of customs duties and taxes in accordance with the customs legislation of the Republic of Kazakhstan, for a period of not less than one year in an amount equal to one million euros, Persons engaged in production of goods and (or) exporting goods, are not subject to export customs duties, according to the criteria defined by the Commission's decision, provided the payment of customs duties, taxes in an amount equivalent to one hundred and fifty thousand euros at market exchange rates established in accordance with the tax legislation of the Republic of Kazakhstan on the date of grant of such assurance;</li> <li>• Implementation of foreign economic activity during three years preceding the date of application to the customs authority for the status of authorized economic operator provided that not less than ten goods declarations for each year;</li> <li>• Absence of debt of tax and customs payments with the customs legislation of the Republic of Kazakhstan on the date of the application to the customs authority;</li> <li>• Absence of debt (arrears) in accordance with the tax legislation of the Republic of Kazakhstan on the date of the application to the customs authority;</li> <li>• Absence of founders, shareholders who have a controlling stake the fact of outstanding convictions of the applicant under the criminal code of the Republic of Kazakhstan on the date of the application to the customs authority;</li> </ul>					<p>Authorized economic operator features the following special simplifies:</p> <ul style="list-style-type: none"> <li>• temporary storage of goods in the premises, outdoor areas and other areas of the authorized economic operator;</li> <li>• in the implementation procedure of customs transit customs authorities shall not require the provision of security for payment of customs duties and taxes;</li> <li>• the priority order of execution of customs formalities prior to submission of the customs Declaration, and placement under the customs procedure;</li> <li>• During the performing periodic customs Declaration ensuring payment of customs duties and taxes are not applied.</li> </ul>	

- The lack of the applicant on the day of application to the customs authority of facts in the course of one year to administrative responsibility in accordance with legislation of the Republic of Kazakhstan on administrative offences;
- The presence of an automated inventory systems, which allows to compare the information presented to the customs authorities during customs clearance procedures, with information about conducting business transactions; the presence of the audit report, and (or) audit reports covering the three-year test period up to the date of transfer statement containing information on the equity of a legal entity consisting of not less than five hundred thousand Euro at market exchange rate established by the legislation of the Republic of Kazakhstan, and the compliance of the accounting system and financial reporting requirements of the legislation of the Republic of Kazakhstan on accounting and financial reporting;
- Having the right of ownership or the right of economic management or operational management or lease (sublease) or on other legal grounds areas, open areas and other areas where manufacturing operations are carried out, which is confirmed by relevant documents.

On the expiration of one year after the awarding of the status of authorized economic operator authorized economic operator is entitled to apply to the authorized body in the sphere of customs business to obtain additional special simplifications under the conditions in accordance with the customs legislation of the Republic of Kazakhstan. Also, the legislation of the Republic of Kazakhstan provides for the procedure for suspension, renewal and revocation of validity of the certificate on inclusion in the register.

Authorized economic operator may be provided with the following additional special simplifies:

- customs operations related to the production of goods, facilities, outdoor areas, territories, authorized economic operator;
- the goods release before submitting a customs Declaration in accordance with customs legislation of the Republic of Kazakhstan;
- 3. application of customs transit procedures for authorized economic operators in the order stipulated by the customs legislation of the Republic of Kazakhstan.

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

d) Serbia

Title	Date launched	Scope	Type of operator	No. of operators	Legislation	Further plans (deadlines)
Simplified customs clearance procedure	Simplified procedure as per the invoice is applicable from 10.10.2010 Simplified procedure in the consignee/consignor premises is applicable from 1.6.2011	Import/export	Importers, exporters	As of 1.10.2010 the number of companies using simplified procedures on basis of commercial document is 256. As of 4.4.2011 the number of companies using simplified import and export procedures in the consignee/consignor premises is 84. A total of 133 authorisations were issued.	Voluntary participation  The Customs Law was adopted (effective from 3.5.2010)  Regulation on customs-approved treatment of goods, Art. 21-40 (effective from 1.1.2011)	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"> <li>• an authorisation for using simplified customs clearance in import procedures;</li> <li>• an authorisation for using simplified customs clearance in export procedures;</li> </ul> <p><b>Accreditation process:</b></p> <ul style="list-style-type: none"> <li>• Economic subject shall apply for simplified customs clearance (type 1 or type 2) at the competent customs office;</li> <li>• The competent authority (customs office and Headquarters) shall review the application. A specially established working group shall examine the submitted documentation;</li> <li>• 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 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.</li> </ul>					<ul style="list-style-type: none"> <li>• "Local clearance";</li> <li>• Simplified procedure</li> <li>• Customs procedure after working hours</li> <li>• Reduced costs</li> <li>• Increase of the authorized company competitiveness</li> </ul>	

***b. Customs Compliance Programme to be launched***

## 1. WCO East and Southern Africa

### a) Angola

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Programme d'agents préférentiels (Preferred Operators Programme)	June 2015 10 large companies	Import	Importers	Specific legislation to be adopted soon	The objective is, for the two next years, to develop a full fledged AEO programme and to sign MRAs.
Accreditation (components, process)				Benefits	
<p>A gap analysis is currently developed based on different existing programmes all over the world such as, for instance : C-TPAT, PIP, SIP, SES.</p> <p>The programme to be adopted will be a combination of Security and Facilitation measures as those already implemented in Japan, Switzerland and EU.</p>				<ul style="list-style-type: none"> <li>• Improved efficiency in the use of resources (better targeting of imports and high-risk goods )</li> <li>• Less tax and costs due to the reduction of controls for each transaction use of risk profile and controls based on audits</li> <li>• Increase of the flow and circulation of goods by trade facilitation measures ( more responsive )</li> </ul>	

## 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><b>Requirements:</b></p> <ul style="list-style-type: none"> <li>The foreign trade activities of at least 3 year;</li> <li>A history of good compliance with Customs requirements;</li> <li>A good maintenance of verifiable commercial records;</li> <li>Proven financial solvency;</li> </ul> <p><b>Accreditation:</b></p> <ul style="list-style-type: none"> <li>Self-assessment;</li> <li>Submitting application;</li> <li>Information verification both internally and externally;</li> <li>Validation audit (on site visit);</li> <li>Approval by the Central Customs;</li> <li>Issuing a Certificate;</li> <li>Periodical checking of the documents and post validation audit based on risk assessment</li> </ul>				<ul style="list-style-type: none"> <li>Eliminate document examination and/or reducing physical inspection according to risk assessment;</li> <li>Customs clearance with minimum data and simplified process;</li> <li>Exemption from the obligation to deposit collateral for import clearance;</li> <li>Monthly installment payment of customs duties and taxes;</li> <li>Assigning special officers to help companies to coordinate and resolve Customs issues;</li> <li>Inspection at a place the importer wants.</li> </ul>	

**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"> <li>• Standard Company's Information</li> <li>• Standard 2 Compliance Record</li> </ul> Standard 3 Company's Accounting and Logistical System System <ul style="list-style-type: none"> <li>• Standard 4 Financial Solvency</li> <li>• Standard 5 Safety and Security Requirements</li> </ul>					<ul style="list-style-type: none"> <li>• Expedited processing and release of shipments and minimum number of cargo inspections;</li> <li>• Containers/shipments in line for examination, those belonging to SEO members may be examined first by the Customs Officer or Container Examination Facility;</li> <li>• increases the certainty of expedited customs processing through reduced examinations;</li> <li>• Simplified post clearance programs for trade data reporting; more time allotted to provide detailed trade data;</li> <li>• Facilitates compliance by increasing clients' awareness of their obligations; eligibility for self audit</li> </ul>	

### **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
<p>1) Partners in Protection (PIP)</p> <p>2) Customs Self Assessment (CSA)</p>	<p>1) PIP: Transport Canada</p> <p>2) CSA: Canadian Food Inspection Agency Natural Resources Canada</p>	<p>1) PIP: No specific AEO legislation.</p> <p>2) CSA: Customs Act, Section 32 Accounting for and Payment of Duties and Taxes Regulations.</p>	<p>1) PIP: Importers, exporters, carriers (rail, sea, air, highway), customs brokers, couriers, warehouse operators, freight forwarders, shipping agents.</p> <p>2) CSA: Importers and carriers.</p>		
Accreditation (components, process)			Benefits		
<p>1) PIP: 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: The Customs Self Assessment program partners with OGDs to expand the range of goods eligible for the program. 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: 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 &amp; public safety priorities and facilitate the free flow of persons &amp; goods, while simultaneously assisting other governmental branches in fulfilling their own mandates.</p> <p>2) CSA: 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 (C-TPAT) 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).</p> <p>2) CBSA and Peru's Superintendency of Customs and Tax Administration (SUNAT).</p> <p>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>
<b>Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments )</b>			<b>Benefits for agencies and/or for programmes participants</b>		
<p>1) Canada-U.S.: 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>1) Related program benefits include: 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. 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</p>		

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
<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: 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>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	Resolucion 2/09 Mercosur	Exporters, customs agents and carriers	<p>Establish the mechanism of exchange of information between the countries</p> <p>Develop a Pilot Program between the countries that allows to adjust the program design.</p> <p>Mutual Recognition Agreement signed between the countries.</p>	Program INTRA-MERCOSUR Customs Security in the Supply Chain of Goods	
<b>Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments )</b>				<b>Benefits for agencies and/or for programmes participants</b>		
				<p>Minimum control and agility:</p> <ul style="list-style-type: none"> <li>→ 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.</li> <li>→ 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.</li> </ul> <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				
<b>Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments )</b>			<b>Benefits for agencies and/or for programmes participants</b>		
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	
<b>Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments )</b>			<b>Benefits for agencies and/or for programmes participants</b>		
Cooperation in air cargo and mail security with the following procedures: Cargo and posts admission; Inspection; Storage; Build up; Loading to aircraft; Placement in aircraft;and Airfreight.			Ensuring supply chain security for air carried goods. May conduct an effective goods inspection for air carried goods efficiently.		

**c) Japan (at national level)**

Programmes involved	Agencies involved	Legislation	Type of operator	Further plans (deadlines)	Miscellaneous
Cooperation between AEO and Known Shipper / Regurated 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 / Regurated Agent Program	
<b>Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments )</b>			<b>Benefits for agencies and/or for programmes participants</b>		
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
<p>AEO programme: Secure Trade Partnership (STP)</p> <p>Regulated Air Cargo Agent Regime (RCAR)</p> <p>Cooperation with other government authorities at national level through the Inter Ministry Supply Chain Security Committee (IMSCSC)</p>	<p>The IMSCSC comprises 15 government agencies.</p>	<p>RCAR: Air Navigation (Regulated Air Cargo Agents) Regulations</p>	<p>All supply chain operators based in Singapore, including air cargo agents.</p>	<p>To complete the study on aligning STP and RCAR in Singapore.</p> <p>To coordinate and collaborate in the area of supply chain security and facilitation.</p>	
<p><b>Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments )</b></p>			<p><b>Benefits for agencies and/or for programmes participants</b></p>		
<p>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.</p> <p>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).</p>			<p>Agencies collaborate and make decisions collectively under IMSCSC to balance supply chain security with facilitation.</p> <p>The alignment of STP and RCAR could potentially reduce the administrative burden for regulators and the private sector.</p>		

### 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  and 3) 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.	
<b>Area of cooperation (application process, joint audit, joint monitoring, joint re-assessments )</b>			<b>Benefits for agencies and/or for programmes participants</b>		
All indicated areas			Cooperation is beneficial for the competent authorities and programmes participants. <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. <u>For programmes participants:</u> avoidance of duplicated checks and examinations.		

## IV WTO Agreement on Trade Facilitation

WTO Members concluded the Agreement on Trade Facilitation (TFA) at the Bali Ministerial Conference in December 2013. In response to this decision, the WCO Policy Commission in December 2013 issued the Dublin Resolution which states that the WCO will engage immediately with the WTO in respect of the governance and future implementation of the TFA. 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.<sup>2</sup>

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<sup>2</sup> 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.

## 1. Concluded MRAs (40)

Date	Country	Date	Country
June 2007	New Zealand – USA	July 2013	Korea - China
May 2008	Japan – New Zealand	October 2013	China - Hong Kong, China
June 2008	Canada – USA	November 2013	India- Hong Kong, China
June 2008	Jordan – USA	December 2013	Israel- Taiwan*
June 2009	Japan – USA	February 2014	Hong Kong, China – Korea
July 2009	EU – Norway**	March 2014	Korea - Mexico
July 2009	EU – Switzerland**	May 2014	EU - China
June 2010	Canada – Japan	June 2014	Hong Kong, China - Singapore
June 2010	Canada – Korea	June 2014	Korea - Turkey
June 2010	Canada – Singapore	June 2014	Malaysia - Japan
June 2010	EU – Japan	June 2014	USA - Israel
June 2010	Korea – Singapore	October 2014	USA - Mexico
June 2010	Korea – USA	December 2014	USA - Singapore
January 2011	Andorra – EU**	March 2015	Israel – Korea
May 2011	Japan – Korea	April 2015	Korea – Dominican Republic
June 2011	Korea – New Zealand	June 2015	Hong Kong, China - Thailand
June 2011	Japan – Singapore	October 2015	India-South Korea
May 2012	EU-USA	November 2015	Switzerland- Norway
May 2012	USA-Taiwan*	December 2015	USA – Dominican Republic
June 2012	China - Singapore	May 2016	Mexico - Canada

\*Taiwan - as Non Member State

\*\*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 (30)

Countries	Countries
Brazil – Korea	Thailand - Korea
China – Japan	Costa Rica - Mexico
EU – Canada	China – USA
Hong Kong, China – Taiwan*	Hong Kong, China - Malaysia
Canada - Israel	Hong Kong, China - Japan
Malaysia-Thailand	Hong Kong, China - EU
New Zealand - Singapore	New Zeland-China
Norway - Switzerland	Thailand -Singapore
USA-Brazil	USA-India
China - Israel	USA -Peru
China - Switzerland	USA-Urugway
China - Kazakhstan	Switzerland - Japan
Serbia -Turkey	China -Brazil
Australia- New Zealand	Kazahstan- Turkey
Agadir Agreement Members (Jordan, Tunisia, Egypt and Morocco)	Kazahstan-Korea

\*Taiwan - as Non Member State

### 3. Number of MRAs per country

WCO region	Country	Signed	In negotiation
Americas and Caribbean	Brazil	0	2
	Canada	5	2
	Costa Rica	0	1
	Dominican Republic	2	0
	Mexico	3	1
	Peru	0	1
	Uruguay	0	1
	USA	10	5
Middle East and Northern Africa	Jordan	1	0
Asia Pacific	China	4	6
	Hong Kong, China	5	4
	India	2	1
	Japan	7	3
	Korea	10	3
	Malaysia	1	1
	New Zealand	3	3
	Singapore	6	2
	Thailand	1	3
Europe	Andorra	1	0
	EU	7	2
	Israel	3	2
	Kazakhstan	0	2
	Norway	2	1
	Serbia	0	1
	Switzerland	2	2
	Turkey	1	1

## Annexes : List of Programme

### 1. Operational AEO Programmes (69)

WCO region	Country	Title	Type
Americas and Caribbean (16)	<b>Argentina</b>	Customs System of Reliable Operators (SAOC)	Export
	<b>Bolivia</b>	AEO	Export
	<b>Brazil</b>	AEO	Import/export
	<b>Canada</b>	Partners in Protection (PIP)	PIP - Import/export
	<b>Colombia</b>	AEO	Import/export
	<b>Costa Rica</b>	Customs Facilitation Programme for Reliable Trade (PROFAC)	Export
	<b>Dominican Republic</b>	AEO	Import/export
	<b>Ecuador</b>	AEO	Export
	<b>Guatemala</b>	AEO	Import/export
	<b>Jamaica</b>	AEO	Import/export
	<b>Mexico</b>	New Programme of Certified Companies (NEEC)	Import/export
	<b>Nicaragua*</b>	AEO	
	<b>Panama*</b>	AEO	
	<b>Peru</b>	AEO	Export
	<b>Uruguay</b>	Qualified Economic Operator	Import/export
<b>USA</b>	Customs-Trade Partnership against Terrorism (C-TPAT)	Import	
Middle East and Northern Africa (3)	<b>Egypt</b>	AEO-Egypt	Import/export
	<b>Jordan</b>	Golden List	Import/export
	<b>Morocco</b>	AEO	Import/export
East and Southern Africa (3)	<b>Burundi</b>	AEO	Import/export
	<b>Kenya</b>	AEO	Import/export
	<b>Uganda</b>	AEO	Import/export
Asia Pacific (12)	<b>Australia</b>	Australia Trusted Trader Programme (ATT)	Import/export
	<b>China</b>	Classified Management of Enterprises	Import/export
	<b>Hong Kong, China</b>	Hong Kong AEO Programme	Import/export
	<b>India</b>	AEO	Import/export
	<b>Indonesia</b>	AEO	Export
	<b>Japan</b>	AEO	Import/export

	<b>Korea</b>	AEO	Import/export
	<b>Malaysia</b>	AEO	Import/export
	<b>New Zealand</b>	Secure Exports Scheme (SES)	Export
	<b>Singapore</b>	Secure Trade Partnership (STP)	Import/export
	<b>Thailand</b>	AEO	Importers/Exporters/Customs Broker
	<b>Vietnam</b>	AEO	Import/export
Europe (35)	<b>Andorra*</b>	AEO	
	<b>EU (28 countries)</b>	AEO	Import/export
	<b>Israel</b>	AEO	Import/export
	<b>Moldova, Republic of</b>	AEO	Import/export
	<b>Norway</b>	AEO	Import/export
	<b>Serbia</b>	AEO	Import/export
	<b>Switzerland</b>	AEO	Import/export
	<b>Turkey</b>	AEO	Import/export

\*Information not available

## 2. AEO Programmes to be launched (16)

WCO region	Country	Title	Type
Americas and Caribbean (2)	<b>Chile</b>	AEO pilot	Export
	<b>El Salvador</b>	El Salvador Authorized Economic Operator (OEA-SV)	Import
Middle East and Northern Africa (1)	<b>Tunisia</b>	AEO	Import/export
West and Central Africa (2)	<b>Cote d'Ivoire</b>	AEO	Import/export
	<b>Democratic Republic of Congo</b>	AEO	Import/export
East and Southern Africa (3)	<b>Botswana</b>	Trans Kalahari Accreditation Scheme	Import/export
	<b>Seychelles</b>	AEO	Import/export
	<b>South Africa</b>	AEO	Import/export
Asia Pacific (2)	<b>Bangladesh</b>	AEO	Export
	<b>Philippines</b>	AEO	Import/export
Europe (6)	<b>Armenia</b>	AEO	
	<b>Georgia</b>	AEO	Import/export
	<b>Iceland</b>	AEO	Import/export
	<b>Russian Federation</b>	AEO	
	<b>Montenegro</b>	AEO	-
	<b>Republic of Macedonia</b>	AEO	Import/export

### 3. Operational Customs Compliance Programmes (23)

WCO region	Country	Title
Americas and Caribbean (3)	<b>Brazil</b>	Blue Line
	<b>Canada</b>	Customs Self Assesment (CSA)
	<b>El Salvador</b>	PACE
East and Northern Africa (2)	<b>Algeria</b>	AEO
	<b>United Arab Emirates</b>	Golden List programme
West and Central Africa (2)	<b>Senegal</b>	Privileged Partnership Programme
	<b>Cameroon</b>	Performance Operators' Contracts
East and Southern Africa (7)	<b>Madagascar</b>	Accelerated Clearance Programme (PAD)
	<b>Mauritius</b>	Qualified TradeNet USER (QTU)
	<b>Mozambique</b>	AEO
	<b>Rwanda</b>	Compliant Trader Schemes (Gold Card Scheme and Pre-clearance Scheme)
	<b>South Africa</b>	Prefered Trader (Accreditation Level 2 )
	<b>Tanzania</b>	Compliant Traders' Scheme
	<b>Zambia</b>	Customs Accredited Clients Programme (CACP)
Asia Pacific (5)	<b>Cambodia</b>	High Compliant Trader Incentive Mechanism
	<b>Fiji</b>	Gold Card Service
	<b>India</b>	Accredited Client Programme (ACP)
	<b>Indonesia</b>	MITA
	<b>Sri Lanka</b>	Compliant Traders Facilitation Programme
Europe (4)	<b>Georgia</b>	Golden List
	<b>Kazakhstan</b>	AEO
	<b>Russian Federation</b>	AEO
	<b>Serbia</b>	Simplified Customs Clearance Procedure

### 4. Customs Compliance Programmes to be launched (3)

WCO region	Country	Title
East and Southern Africa (1)	<b>Angola</b>	Preferred Operators Programme
Asia Pacific (2)	<b>Mongolia</b>	Compliance Programme
	<b>Timor Leste</b>	Service Economic Operator Programme