

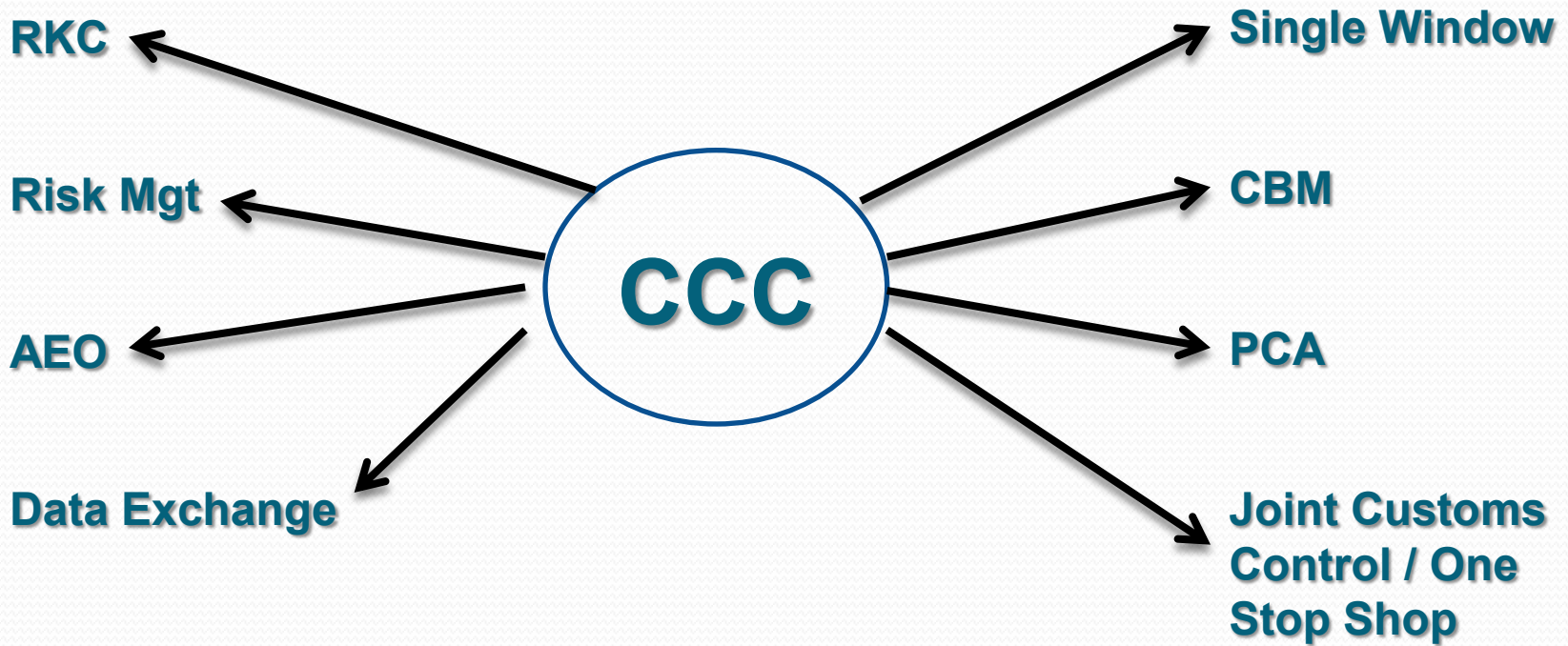



Presentation of General Annex



Important Provisions

Priorities for the region



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- **CHAPTER 1 GENERAL PRINCIPLES**
 - **CHAPTER 2 DEFINITIONS**
 - **CHAPTER 3 CLEARANCE AND OTHER CUSTOMS
FORMALITIES**



CHAPTER 4 DUTIES AND TAXES

- A. ASSESSMENT, COLLECTION AND PAYMENT OF DUTIES AND TAXES**
- B. DEFERRED PAYMENT OF DUTIES AND TAXES**
- C. REPAYMENT OF DUTIES AND TAXES**

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- **CHAPTER 5 SECURITY**
 - **CHAPTER 6 CUSTOMS CONTROL**
 - **CHAPTER 7 APPLICATION OF INFORMATION TECHNOLOGY**
 - **CHAPTER 8 RELATIONSHIP BETWEEN THE CUSTOMS AND THIRD PARTIES**



CHAPTER 9 INFORMATION, DECISIONS AND RULINGS SUPPLIED BY THE CUSTOMS

- A. INFORMATION OF GENERAL APPLICATION**
- B. INFORMATION OF A SPECIFIC NATURE**
- C. DECISIONS AND RULINGS**

CHAPTER 10 APPEALS IN CUSTOMS MATTERS

A. RIGHT OF APPEAL

B. FORM AND GROUNDS OF APPEAL

C. CONSIDERATION OF APPEAL



**IMPORTANT PROVISIONS
OF
THE REVISED KYOTO CONVENTION**

DEVELOPMENT OF CUSTOMS OPERATION AND THE REVISED KYOTO CONVENTION

✚ Modern Customs

- ✚ Spread the operations and conduct them before and after the clearance**
- ✚ Co-operation with the trade, other government agencies, and foreign Customs**
- ✚ More transparent, predictable, and accountable operation**
- ✚ Automation and use of information communication technology**

CO-OPERATION WITH

 **THE TRADE**

 **OTHER GOVERNMENT AGENCIES**

 **FOREIGN CUSTOMS**

CO-OPERATION WITH THE TRADE

GA1.3 (Standard)

“The Customs shall institute and maintain formal consultative relationships with the trade and facilitate partnership in establishing the most effective methods of working commensurate with national provisions and international agreements.”

GA6.8 (Standard)

“The Customs shall seek to co-operate with the trade and seek to conclude Memoranda of Understanding to enhance Customs control.”

CO-OPERATION WITH THE TRADE

- **Regular consultation with the trade**
 - ✓ **Stakeholders Meeting**

- **Concluded MOUs**
 - ✓ **National / Local**

CO-OPERATION WITH OTHER GOVERNMENT AGENCIES

GA3.35 (Transitional Standard)

“If the goods must be inspected by other competent authorities and the Customs also schedules an examination, the Customs shall ensure that the inspection are co-ordinated and, if possible, carried out at the same time.”

Further way ahead – Single window

CO-OPERATION WITH FOREIGN CUSTOMS

✚ GA6.7 (Standard)

“The Customs shall seek to co-operate with other Customs administrations and seek to conclude mutual administrative assistance agreements to enhance Customs control.”

■ Conclude CMAA

MORE TRANSPARENT, PREDICTABLE, ACCOUNTABLE OPERATIONS

- **Many provisions concerning transparency in Chapter 4 (Duties & Taxes) and Chapter 5 (Securities)**
 - **“National legislation shall define ...”**
 - **“... shall be specified/stipulated in national legislation.”**
 - **“... shall be set out in official publication.”**
- **Providing Information (Chapter 9)**
 - **Web-site**
- **Appeal System (Chapter 10)**
 - **Challenge to Customs decisions**

CUSTOMS OPERATIONS

BEFORE CLEARANCE

➔ **PRE-ARRIVAL EXAMINATION**

(Pre-arrival check of the Goods declaration)

✚ **GA3.25 (Standard)**

“National legislation shall make provision for the lodging and registering or checking of the Goods declaration and supporting documents prior to the arrival of the goods.”

➔ **Further facilitation of trade**

CUSTOMS OPERATIONS

BEFORE CLEARANCE

➔ RISK MANAGEMENT / SELECTIVITY

✚ GA6.3 (Standard)

“In the application of Customs control, the Customs shall use risk management.”

✚ GA6.4 (Standard)

“The Customs shall use risk analysis to determine which person and which goods, including means of transport, should be examined and the extent of the examination.”

CUSTOMS OPERATIONS

AFTER CLEARANCE

➤ **AUDIT-BASED CONTROL**

✚ **GA6.6 (Standard)**

“Customs control systems shall include audit-based controls.”

➡ **Post Clearance Audit**

AUTOMATION AND USE OF INFORMATION TECHNOLOGY

GA7.1 (Standard)

“The Customs shall apply information technology to support Customs operations, where it is cost-effective and efficient for the trade. The Customs shall specify the conditions for its application.”

Special procedures for authorized persons

+ GA3.32 (Transitional Standard)

“For authorized persons ... release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final Goods declaration.”

Information Exchange

7.4. Standard

New or revised national legislation shall provide for :

- **electronic commerce methods as an alternative to paper-based documents.....**

- **the right of the Customs,as appropriate, to exchange such information with other Customs administrations and all other legally approved parties by means of electronic commerce techniques.**

Border Control

3.3. Standard

Where Customs offices are located at a common border crossing, the Customs administrations concerned shall correlate the business hours and the competence of those offices.

3.4. Transitional Standard

At common border crossings, the Customs administrations concerned shall, whenever possible, operate joint controls.

3.5. Transitional Standard

Where the Customs intend to establish a new Customs office or to convert an existing one at a common border crossing, they shall, wherever possible, co-operate with the neighbouring Customs to establish a juxtaposed Customs office to facilitate joint controls.