

EXCERPTS FROM THE WORLD CUSTOMS ORGANIZATION “GUIDE TO MEASURE THE TIME REQUIRED FOR THE RELEASE OF GOODS”¹

Purpose and Scope

The WCO's Time Release Study is primarily designed to measure the time required to release goods. This is normally from the time of arrival of the goods at the port/airport/land border until their release to the importer or a third party on behalf. In some situations this release will be concurrent with clearance (e.g. low value, non- dutiable goods). This methodology could also be modified and applied to measure the time necessary for the clearance granted by Customs after the payment of duties and taxes when this occurs subsequent to the release of the goods.

In this Guide the terms “release” means the action by Customs to permit good undergoing clearance to be placed at the disposal of the person concerned and “clearance” means the accomplishment of all formalities necessary to allow goods to enter home use, to be exported or to be placed under another Customs procedure.

Aims of the study

The main aim is to determine where in the Customs process of clearing goods any problems exist, the type of problems, the reasons for these problems and possible solutions to any problems.

The methodology to be adopted for execution of the study can take different approaches such as:

- To measure the arithmetic mean time between the arrival of the goods and their release into the economy by a standardized system;
- To estimate with some precision, based on the standardized system, the time required for each intervening event between arrival and release of the goods, i.e. unloading, storage, presenting the declaration, inspection, release, removal of goods, intervention by other services, etc.;
- To inform the administration's officials in a precise **manner**, with proper statistical methods, of the time required for Customs release of goods. This information can be measured by type of traffic (air, sea, road or rail) and by region or individual Customs offices.

Additionally the methodology chosen can assist a Customs administration to:

- Identify the constraints affecting Customs release, such as granting of authorizations or permits, application of other laws, inspections by other services, etc.;
- Obtain a systematic snapshot of the way in which it functions;
- Consider possible corrective actions, if necessary in co-operation with other parties, and select solutions; and
- Compare the results obtained in this study by means of the standardized system with previous studies, especially when introducing changes in Customs procedures.

Establishment of a Working Group

The first step for the Customs administration is to establish a Working Group responsible for the overall project. This is necessary to bring together all the officials who will be involved in

¹ Downloaded from http://www.wcoomd.org/home_wco_topics_pfoverviewboxes_tools_and_instruments_pftoolstimerelase.htm

the project from the very outset. It is also important to provide Terms of Reference for the Working Group to clearly define what is expected of them.

SURVEY QUESTIONNAIRE FORM

The questions in the form will vary depending on the scope of the study, on the objectives to be achieved and on the participation of other agencies, Customs brokers and trade operators.

A. List of questions

The following is a series of elements that could be included in the form. It should be pointed out that this list of questions is not exhaustive and the administration may include any other questions that they feel are useful and necessary for this study and/or their organizational objectives.

1. Region (use codes)
2. Customs office (use codes)
3. Name of Transporter
4. Mode of transport (use codes)
 - _ Air
 - _ Sea
 - _ Rail
 - _ Road
 - _ Express consignments
 - _ River
5. Type of transport document (use codes)
 - _ Airway bill
 - _ Seaway bill
 - _ Consignment note
 - _ Despatch note
 - _ Manifest
 - _ Multi-modal document
 - _ Combined documents
6. Transport document number
7. Declaration number
8. Declarant code
 - _ Broker
 - _ Clearing Agent
 - _ Self
9. Name and identification number of declarant
10. Type of declaration
 - _ Prescribed forms
 - _ Others (invoice, transport document, administrative document, etc.)
11. Form of declaration
 - _ Manual
 - _ Electronic
12. Type of cargo
 - _ Containerized
 - FCL (Full Container Load)
 - LCL (Less than Container Load)

- Non-containerized
13. Goods regimes
- Dutiable
 - Non-dutiable
 - Suspension/exemption/relief
 - Preferential status (bilateral, multilateral, GSP, etc.)
 - Inward processing
 - Free Zones
 - Transit
 - Others :
 - Perishable goods
 - Express Consignments
 - Relief consignments
14. Classification of goods
- Tariff heading
 - Value
 - High
 - Medium
 - Low
 - Origin of goods
 - Gross weight
- 15 Date and time of arrival of the goods at port/airport/land border
16. Date and time of unloading – start
17. Date and time of unloading – end
18. Date and time of delivery to temporary storage
19. Date and time of the lodgement of the Goods declaration
20. Complete declaration : Yes/No
- If No, reasons :
- Insufficient information in the Goods declaration
 - Incomplete documentation
 - invoice
 - certificate of origin
 - certificate of duty/tax exemption/relief
 - import licence
 - health certificate
 - veterinary certificate
 - other documents (specify)
21. Customs request for the presentation of complete Goods declaration : Yes/No
- If Yes :
- Date and time of Customs request
 - Date and time of re-presentation
22. Date and time of acceptance of the Goods declaration
23. Documentary control : Yes/No
24. Date and time of the start of documentary control
25. Date and time of the end of documentary control
26. Physical inspection of the goods : Yes/No
- if Yes :
- Selection based on :
 - random selection

- targeted by risk analysis
- Type of inspection
 - random/cursory inspection
 - detailed inspection
- 27. Date and time of the start of the inspection
- 28. Date and time of the end of the inspection
- 29. Laboratory analysis : Yes/No
 - If Yes :
 - Date and time of the start of laboratory analysis
 - Date and time of end of the laboratory analysis
 - Date and time laboratory analysis received
- 30. Intervention by agencies other than Customs : Yes/No
 - If Yes, name of agency (use codes):
 - Veterinary services
 - Agriculture services
 - Health services
 - Other authorities or services (specify)
- 31. Date and time of the start of intervention by other agencies
- 32. Date and time of end of intervention by other agencies
- 33. Date and time of assessment of duty – start
- 34. Date and time of assessment of duty – end
- 35. Method of Payment of Duty and taxes (use codes)
 - Cash
 - Cheque
 - Banker's Draft/Order
 - Electronic Funds Transfer
 - Other (specify)
- 36. Date and time of payment of duty (if required before release of goods) – start
- 37. Date and time of payment of duty - end
- 38. Date and time of the release of the goods
- 39. Date and time of removal of the goods

The order of questions above follows a logical sequence of the clearance process. However the actual location of the items on the form may be modified according to practical needs in developing and designing the form.

The layout and presentation of the form and questions should be as simple as possible in order to assist those participating in the study.

The questions asked should be worded in such a way that they are easily understood and easily answered. Questions requiring lengthy answers should be avoided wherever possible.

In view of the voluminous data to be captured, the questions should be grouped into various categories. A simple method would be to group all common questions such as region, Customs office, declaration number, name of Customs broker, etc. into one category and to group the rest of the questions according to each process in the clearance chain.

There is a possibility that some extraordinary delays could occur in some clearance process(es) for one reason or another and the administration might want to capture the reasons for these delays. An element can be added after each clearance activity in the Survey Questionnaire Form to cater for such delays. An analysis of the reasons for the extraordinary delays can provide insights into the existence of a problem in the clearance activity.

B. Definitions

The elements to be captured by the study should be defined to ensure uniformity in the dates and times used. Administrations may adapt these definitions or create new ones according to their needs.

(a) Date and time of the arrival : date and time of the arrival of the means of transport conveying the goods at importation or under Customs control. Arrival can be defined as docking, blocking, etc. of the importing conveyance in the port/airport/land border where the declaration will be made to obtain release in that port/airport/land border.

(b) Date and time of the beginning of unloading : date and time of the beginning of unloading of the goods from the means of transport that brought the goods to the Customs territory.

(c) Date and time of the end of unloading : date and time of the end of unloading of the goods.

(d) Date and time of delivery to temporary storage : date and time of the removal and storage of goods for Customs clearance.

(e) Date and time of lodgement of declaration : date and time of lodgement of the Goods declaration at the Customs office to obtain the release of goods.

(f) Date and time of acceptance of the Goods declaration : date and time of the end of the taking into charge of the Goods declaration.

(g) Date and time of the beginning of documentary control : date and time of the beginning of the examination of the declaration and accompanying documents.

(h) Date and time of the end of the documentary control : date and time of the end of the examination of the declaration and the documents.

(i) Date and time of the beginning of inspection : date and time of the beginning of the goods inspection by Customs.

(j) Date and time of the end of inspection : date and time of the end of the goods inspection by Customs.

(k) Date and time of intervention made by other agencies : date and time of intervention made by agencies other than Customs such as the Veterinary, Health, Agriculture, etc.

(l) Date and time of authorization granted by other agencies : date and time of authorization being granted, after inspection, if appropriate.

(m) Date and time of payment of duty : This relates to the time when payment is received either by manual means (bank draft, cheque, cash, etc.) or by electronic means and the time when the receipt or acknowledgement of the payment is completed. When payment is not a precondition for the release of the goods this process could be bypassed.

(n) Date and time of release : date and time at which release is granted by Customs. This is generally the last stage of Customs clearance when the release note is returned to the Customs broker/Customs clearing agent or importer. In cases of advance declaration or provisional release, the date and time of release may precede the date and time of arrival.

(o) Date and time of the removal of the goods : date and time when the goods leave the area of Customs control.

C. Sample form

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TIFF (Uncompressed) decompressor
are needed to see this picture.

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