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**Compendium of
Authorized Economic Operator
Programmes**

2012 edition

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Abstract

The 2012 edition of the WCO Compendium of Authorized Economic Operator Programmes (AEO Compendium) updates the data presented in the previous edition in a new user friendly format based on the information available as of June 2012.

Pillar Two of the WCO SAFE Framework of Standards to Secure and Facilitate Global Trade provides global standards for launching an Authorized Economic Operator (AEO) programme. In addition, many Customs administrations who have established AEO programmes are seeking to formalize AEO mutual recognition arrangements (MRAs) with other Customs administrations. The AEO Compendium summarizes information provided and verified by WCO Members on existing AEO programmes, AEO programmes in the process of being launched, and Customs compliance programmes. The document also lists each of the concluded AEO MRAs and those that are under negotiation.

As of June 2012 the AEO Compendium includes information on 41 different programmes divided into three types: operational AEO programmes, AEO programmes to be launched, and Customs compliance programmes. Besides providing this basic information, the Compendium also includes a summary of the AEO programme accreditation procedures and benefits.

Key words

Authorized Economic Operator, AEO, SAFE Framework, Customs Compliance programme, mutual recognition

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List of Abbreviations

AEO	Authorized Economic Operator
AMPS	Administrative Monetary Penalty System
CBP	Customs and Border Protection (U.S.)
CBSA	Canada Border Services Agency
CGC	Customs Golden Client
CSA	Customs Self Assessment Programme
CSI	Container Security Initiative
C-TPAT	Customs-Trade Partnership Against Terrorism
EDB	Economic Development Board
EU	European Union
FAST	Free and Secure Trade
MOU	Memorandum of Understanding
PIC	Partners in Compliance
PIP	Partners in Protection
RA	Risk Analysis
SAFE	WCO SAFE Framework of Standards to Secure and Facilitate Global Trade
SACU	Southern Africa Customs Union
SADC	Southern African Development Community
SAOC	Customs System of Reliable Operators
SES	Secure Exports Scheme
SME	Small and Medium Enterprises
STP	Secure Trade Partnership
WCO	World Customs Organization

AEO developments: a global snapshot

Introduction

The WCO Compendium of Authorized Economic Operator Programmes (AEO Compendium) is updated annually to track the development of existing AEO programmes, AEO programmes in the process of being launched, and Customs compliance programmes.¹ During the last three years the AEO Compendium has become a single point of reference of information for Customs Administrations, the private sector, and other stakeholders. Information in the Compendium is provided and verified by WCO Members. The AEO Compendium is incorporated in the WCO SAFE Package, which is a resource that contains tools to assist in establishing and administering AEO programmes.²

AEO has become a flagship programme for WCO Members as it offers an opportunity for Customs to share its security responsibilities with the private sector, while at the same time rewarding them with a number of facilitation benefits. Partnership programmes with the trade allow Customs to do more with less, and aim at ensuring sustainable and long-term compliance through incentives, such as reduced levels of control, periodic reporting, deferred payment, and reputational benefits.

Beyond developing standards and guidelines, the WCO provides capacity building support to its Members in establishing AEO programmes in close cooperation with donor organizations through national, regional, and international activities. Partnerships with business are also indispensable, as evidenced by the contribution of the WCO Private Sector Consultative Group to the work of the WCO SAFE Working Group in reviewing the implementation of the SAFE Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework).

As of June 2012, 166 out of 177 World Customs Organization (WCO) Members have signed Letters of Intent committing to implement the SAFE Framework.

This edition of the AEO Compendium identifies 24 operational AEO programmes, 8 AEO programmes that are to be launched, and 9 Customs Compliance programmes (for a total of 40 programmes)³ and provides detailed information on 40 of these programmes.

Besides providing basic information on AEO and Customs compliance programmes, the Compendium also includes a short overview of AEO programme accreditation procedures and benefits.

AEO Developments

Apart from the updates on the existing AEO programmes in the WCO Asia Pacific region (China, Japan, Korea, Malaysia, New Zealand and Singapore), this edition also includes information on a new programme launched by Hong Kong China in April 2012.

The second half of 2011 to the beginning of 2012 was marked by significant activity in the WCO Americas region. Colombia, the Dominican Republic and Mexico joined the existing programmes (Argentina, Canada, Costa Rica, Guatemala and the United States), thus bringing the number of AEO programmes in the region

¹ Customs compliance programme can generally be considered to focus on compliance with traditional areas of Customs requirements, such as the payment of Customs duties, and can also be considered as trade facilitation programmes based on the Revised Kyoto Convention's *authorized persons* provisions.

² The SAFE Package is available at: < http://www.wcoomd.org/home_poverviewboxes_safepackage.htm >

³ 41 programmes in 67 countries (due to the fact that 27 EU Member states have a single uniform programme).

to 8. This edition also contains information on the development of Peru's AEO programme, which is expected to be launched in the second half of 2012.

In the WCO Europe region, the EU AEO programme is the uniform programme for all 27 EU Member States and serves as a general approach for such countries as Norway and Switzerland. Israel launched its AEO programme in the end of 2011. In the Commonwealth of Independent States (CIS) countries there are no AEO programmes in place, as there are only initial developments on the legislative basis providing for the acknowledgement of the AEO status. For instance, in Kazakhstan, Russian Federation, Ukraine and Uzbekistan, work on the development of the concept is at the parliamentary level.

In the WCO Middle East and Northern Africa (MENA) region, Algeria launched an AEO programme in early 2012 and thus joins Jordan's Golden List. Tunisia is planning to launch an AEO programme in the near future.

On the national level in the WCO East and Southern Africa (ESA) region, Zambia launched its programme in 2008, followed by Kenya in November 2010. Uganda plans to unveil its AEO programme in July 2012. The East African Community (EAC), which consists of Burundi, Kenya, Rwanda, Tanzania and Uganda, are working to develop a regional AEO programme and the pilot is expected to be rolled out soon. In the WCO West and Central Africa (WCA) region, Senegal launched its Privileged Partnership programme, which is a Customs compliance programme.

One of the major benefits for businesses applying for AEO status is mutual recognition. Every country that has launched or is about to launch an AEO programme aspires to conclude mutual recognition agreements/arrangements (MRAs) with its major trading partners. The SAFE Framework defines mutual recognition as 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 SAFE Framework also states that "mutual recognition can be a means to avoid duplication of security controls and can greatly contribute to the facilitation and control of goods moving in the international supply chain" (SAFE 2011; pp 49-50). As of June 2012, WCO research reflects that 19 MRAs have been concluded and 11 AEO MRA negotiations are currently ongoing (see Appendix 1).

In April 2012, the WCO and the Korea Customs Service hosted the Global AEO Congress in Seoul, Korea, with the aim to promote AEO programmes, exchange experiences and facilitate dialogue between the public and private sector. More than 800 delegates from 90 countries took part in the Congress that included not only the conference but also a day of workshops divided into 7 tracks.⁴

Previously, the WCO and Guatemala Customs hosted a regional WCO AEO Conference in Guatemala City in April 2010. It was a very successful event that served as a boost to the development of AEO programmes in the Americas region. Since 2010 a number of countries from the region joined the list of operational AEO programmes (see Appendix 2) and started actively studying a possibility to start MRA negotiations with interested parties.

Conclusion

Customs administrations continue to enhance the security and facilitation of the global supply chain by implementing WCO international standards. A core element of this are Authorized Economic Operator (AEO) programmes that are based on the SAFE Framework's Pillar II and the Revised Kyoto Convention's

⁴ More information is available at < <http://www.aeo2012.org/>>

authorized persons provisions. Establishing AEO programmes and concluding AEO mutual recognition arrangements/agreements continues to be a priority for WCO Members.

AEO programmes, which embrace risk management, provide Member administrations added flexibility in the efficient use of limited resources. Linked to this, the trading community is of the view that the quality and extent of benefits is an important AEO implementation issue and to justify the requisite expenses needed to obtain AEO accreditation, benefits should be tangible and measurable. Achieving AEO programme compatibility and mutual recognition is in essence a harmonisation and simplification of Customs procedures, and thus contributes to balancing supply chain security and facilitation.

Operational AEO Programmes

Algeria

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	07.03.2012	Import/export	Importers, exporters	<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>	<p>Approving a Circular which explains the terms for the implementation of AEO status and an audit guide.</p> <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).</p> <p>This is to establish a framework of partnership to develop and support the partnership between the public and the private sector (ALGEX and CACI are public entities depend to the Ministry of Commerce).</p> <p>Algerian Customs established public relations and information Units within all the national territory, to listen, inform and advise the economic operators on AEO.</p>	<p>AEO status to be granted to operators in the course of 2012 (from June 2012).</p> <p>Improve and develop the status and its implementation progressively.</p> <p>Strengthen the security and safety measures.</p> <p>Comply its legal framework with Global trade context.</p>

Accreditation (components, process)	Benefits
<p>General requirements and conditions for granting status :</p> <ol style="list-style-type: none"> 1. 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; 2. No previous offences records, during the last 3 years, against its legal representatives, senior officers or principal associates with government administrations including customs, tax, trade, labour and social security and with other institutions involved in the supervision of Foreign Trade; 3. Not subject to a procedure of bankruptcy, being wound up, suspended business activities, under judicial settlement or concordat; 4. Justify the financial solvability during the last 3 years; <p>Accreditation :</p> <p>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> <p>To qualify for an AEO status, the applicant must: (article 04, ED No. 12/93)</p> <ol style="list-style-type: none"> 1. Submit an application, accompanied by the requisite documents and materials, to the Customs office of jurisdiction to which depends on the core business; 2. Subscribe and comply with the terms of reference and answer with precision to the questionnaire; 3. Provide the documents or copies of documents hereinafter, as appropriate: <ul style="list-style-type: none"> - Status for legal persons; - A copy of the Commercial Register (company house record); - Tax registration card; - Terms of reference and the questionnaire signed and approved; - Any necessary documents for the audit that will be done by the Customs officers. <p>When the application for accreditation is deemed admissible, the competent customs proceed to a checking in terms of audit for a period not exceeding 6 months. (article 05, ED No. 12/93)</p> <p>If the application is inadmissible, a motivated rejection is notified within 1 months from the date of submitting the application. Otherwise, the application is considered admissible.</p> <p>If the audit results are positive, the AEO status is granted to the applicant, by decision of the Director General of Customs.</p> <p>The term of validity of AEO accreditation is 3 years and is renewable. AEO status may be suspended or revoked in accordance with the regulations.</p>	<ol style="list-style-type: none"> 1. Improve productivity and competitiveness of the national economy which require the involvement of the customs administration through the facilitation and simplification of procedures. 2. To promote economic activity, stimulate and promote international trade, boost strategic sectors and support investments. 3. Contribute to the improvement of economic competitiveness of businesses (SMEs in particular) and value their credibility at both national and international levels. 4. Strengthening Customs-to-Business. partnership and confidence (to offer personalized treatment for economic operators in terms of facilitation of customs clearance procedures). 5. Rationalise the control based on risk analysis. 6. Adapt clearance procedures with international standards through an efficient performance in terms of reducing release time.

Argentina

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Customs System of Reliable Operators (SAOC)	2006	Import/export (only for CUSE system ⁵)	Postal Service Providers System PSP/ safe couriers to be incorporated (CUSE System).	5 operators	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 of 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 forSME). 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.	Progress in strategic bilateral alliances that allow signing Agreements for the AEO Mutual Recognition.

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> 1. To comply with the rules and if appropriate, to provide a warranty; 2. To submit the application to the Customs General Directorate, together with the additional documentation proving the fulfillment of the requirements; 3. To describe the production process, the transportation, the security rules, among other things (secure supply chain); 4. Availability of the computerized management system – inventory and control. The controls are risk-based; 5. Availability of the image control system that facilitates a fluent and permanent communication with the Customs control areas. <p>Solvency criteria are lower for SMEs. The fulfillments of the tax and customs obligations are taken into account.</p>	<ol style="list-style-type: none"> 1. Saving costs and time. Reduction of operational costs for the exporters; 2. Anticipation of the consignments sent to other countries; 3. Competitive difference with other operators; 4. Use of non intrusive technology for cargo control; 5. International accreditation of the supply chain; 6. Identification as Reliable Operator by other Customs Administrations; 7. Gain access to the major facilities at the port of entry in the country of destination; 8. Ensure the smooth and secure flow of goods; 9. Keep the integrity of the shipment.

⁵ 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.

Canada

Programme title	Date launched	Scope	Type of operator	Number 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	1480 approved members (04. 2012)	No specific AEO legislation	<p>Canada is working closely with the United States towards the harmonization of Canada's PIP and the US's C-TPAT programmes. Applicants will be able to apply to both programmes using a single application, have only one site validation or revalidation performed, and have a single point of contact to administer their membership in both programmes. Each country will retain sovereignty over its own programme.</p> <p>Development of a web portal to simplify the application process and manage member information and exchange information with C-TPAT for harmonized members.</p> <p>Updating systems to provide additional benefits to PIP members and benefits to members of mutually recognized foreign programmes.</p>
Customs Self-Assessment (CSA)	2001	Import	Importers and carriers	Approved CSA Importers Approved CSA Carriers (04.2012)	Customs Act, Section 32 Accounting for and Payment of Duties and Taxes Regulations	<p>Partnering with other government departments to expand the range of goods eligible for CSA.</p> <p>Incorporation of the former Partners in Compliance pilot as a full option under CSA and providing members with trade related benefits such as removal from the normal post-audit verification stream.</p>

Accreditation (components, process)	Benefits
Partners in Protection	
<p>Two types: member (full participant, benefits, information) and associate (consultations, information).</p> <p>Procedure:</p> <ol style="list-style-type: none"> 1. Complete security profile (including good record of compliance); 2. CBSA profile review/assessment (Risk Assessment based); 3. Site validation; 	<ol style="list-style-type: none"> 1. Reduced number of examinations; 2. Expedited border clearance into Canada if approved for the Free and Secure Trade (FAST) benefit, Companies that are members of PIP and CSA qualify for the FAST benefit, in which shipments involving a FAST-approved importer, carrier and driver have access to dedicated lanes and booths at specific ports; 3. Enhanced reputation of being a low-risk company; 4. Companies are better positioned to achieve international recognition and marketability;

<p>4. Signing of a Memorandum of Understanding (MOU); 5. Member keeps programme informed about changes; 6. Revalidation every 4 years.</p>	<p>5. Improved security levels; 6. Access to CBSA expertise; 7. Participation in proposed changes to the PIP programme. 8. Easier to be eligible for both PIP and C-TPAT due to similar security requirements; 9. Only one site validation for both PIP and C-TPAT (might be exclusions).</p>
Customs Self-Assessment	
<p>Importers: 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> <p>1. 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. 2. Importers have to demonstrate that their books, records and business systems have, or will have, the necessary internal controls and procedures — including linkages, controls and audit trails to meet customs requirements. 3. Importer must provide and maintain electronic reports of their trade chain partners (vendors and consignees).</p> <p>Carriers: Two-part application; carrier must meet first part of application to qualify to submit second part.</p> <p>1. 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; 2. Carriers are asked to demonstrate their internal process for an international Canada-bound shipment; identify their current business process for all shipments, starting from</p>	<p>Importer Benefits:</p> <p>1. Reduced importer data set for imports; streamlines the process for legitimate trade and reduces costs; 2. Expedited processing and release of shipments and minimum number of cargo inspections when an approved carrier and driver are involved; increases the certainty of expedited customs processing through reduced examinations; 3. Access to CBSA expertise; compliance managers and CSA programme specialists; 4. Names and contact information of other CSA participants made available (where clients have provided permission to share information); 5. Aligns importers’ financial records with CBSA requirements allowing for an account based self-assessment revenue reporting process included consolidated monthly reporting of statistical information and revenue offsets; provides for more control over importer liabilities; 6. Simplified post clearance programs for trade data reporting; more time allotted to provide detailed trade data; 7. Ends the need to maintain separate customs processes; 8. Facilitates compliance by increasing clients’ awareness of their obligations; 9. The Partners in Compliance option provides importers with the opportunity to self-test and self-audit their trade compliance; post-release verification and the potential application of penalties is reduced; 10. If an importer is a member of CSA and PIP, they qualify for the Free and Secure Trade (FAST) benefit; shipments involving a FAST-approved importer, carrier and driver have access to dedicated lanes and booths at specific ports.</p> <p>Carrier Benefits:</p> <p>1. Reduced carrier data set for release; ends the transactional transmission of data elements for eligible shipments; 2. Expedited processing and release of shipments when an approved importer and driver registered are involved; increases the certainty of expedited customs processing and streamlines the process for legitimate trade; 3. Minimum number of cargo inspections; 4. Access to CBSA expertise; compliance managers and CSA programme specialists; 5. Names and contact information of other CSA participants made available; where clients have provided permission to share information;</p>

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;

3. Carriers must provide and maintain electronic lists of their owner/operators.

6. Easier for carriers to meet their obligations and remain compliant with custom's requirements;

7. Eliminates need to seal in-bond North American shipments and allows carrier to proceed to approved warehouse to reposition freight;

8. If a carrier is a member of CSA and PIP, they qualify for the FAST benefit; shipments involving a FAST-approved importer, carrier and driver have access to dedicated lanes and booths at specific ports.

China

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Classified Management of Enterprises	1.04.2008	Import/export	Importers, exporters, customs brokers	AA (AEO): 2174 A: 25582 B: 483944 C: 930 D: 210 (04.2012)	Measures of the General Administration of Customs of the People's Republic of China on Classified Management of Enterprises	

Accreditation (components, process)	Benefits
<p>General requirements</p> <p><u>Importers, exporters, manufacturers, customs brokers:</u></p> <ol style="list-style-type: none"> 1. Being a class A operator for more than one year; 2. To have a lower than 3% error rate of import and export declarations in the previous year; 3. Customs verification audit should show that the requirements in terms of customs management, the enterprise's operations and management and trade security have been met; 4. To submit the Assessment Report on Business Operations and Management Status and the Audit Report for the previous year prepared by an accounting firm on an annual basis; 5. Submit the business form of import and export/business form of agent declaration every six months. [6. For Customs brokers only: to lodge more than 20,000 (5,000 for central and western areas of China) import and export declaration forms or entry and exit records as an agent in the previous year]. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Self-assessment; 2. Submitting application; 3. Information verification both internally and externally; 4. Validation audit (on site visit); 5. Approval by the Central Customs; 6. Issuing a Certificate; 7. Periodical checking of the documents and post validation audit based on risk assessment. 	<p><u>Importers, exporters and manufacturers:</u></p> <ol style="list-style-type: none"> 1. Establishing trust; 2. Assigning special officers to help companies to coordinate and resolve Customs issues; 3. Application of the lower examination rates to the export and import cargoes; 4. Submitting declarations at the place of registration; 5. Inspection and clearance procedures at ports; 6. Inspection and clearance formalities at the business site; 7. Assigning a special team to carry out on-site checks; 8. Priority to handling urgent Customs clearance formalities out of working hours and during holidays; 9. Priority in handling trade formalities, such as entering records, modifying and reporting for verification purposes; 10. Priority in handling declaration registration formalities. <p><u>Customs brokers and forwarders:</u></p> <ol style="list-style-type: none"> 1. Customs will designate coordinators to help companies resolve difficult customs issues; 2. Customs will organise professional declaration training and job assessments for declaration agents subject to application of declaration agency; 3. Priority to performing declaration, inspection and clearance formalities; 4. Priority to handling processing trade formalities such as entering records modifying and reporting for verification purposes; 5. Priority to handling urgent customs clearance formalities out of working hours and during holidays; 6. Priority to handling permit extension formalities of declaration registration to declaration agencies and their subsidiaries; 7. Priority to organising professional declaration training and job assessments for declaration agents.

Colombia

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO – Authorized Economic Operator	27 September 2011	Import/export	First stage: exporters of determined sectors Second phase: all export sectors Third phase: to be determined	N/A	Decree 3568 de 2011. Regulatory bylaws 11434 and 11435 of 2011.	Authorising operators; initiating MRA negotiations with the EU and regionally. Supporting projects to conceptually harmonise different AEO programmes.

Accreditation (components, process)	Benefits
<p>A company must apply to the enforcement agencies (inter-agency alliance: Customs, Police, Sanitary):</p> <ol style="list-style-type: none"> 1. The company must fulfill 'preconditions' and make a self-assessment of conditions and minimum requirements; 2. The company submits an application through the Colombian Customs Web portal that is forwarded to other government agencies; 3. Enforcement agencies verify compliance with preconditions and accept or reject the application; 4. Study and visit to the company from Program personnel to validate minimum requirements; 5. Technical report of each government agency assessing the level of compliance of the company; 6. Customs presents a consolidated report before the AEO Inter-agency Commission (high level) for it to issue a statement; 7. Customs reaches a decision on the authorization as AEO. <p>Preconditions:</p> <ol style="list-style-type: none"> 1. Residing or being legally represented in Colombia; 2. Firms or branches of foreign companies must be established in Colombia for at least 3 years before applying; 3. Being enrolled and active in the National Tax Register (RUT) under the economic activity under which application was filled for authorization as AEO; 4. Having at least 3 years of experience within the activity for which authorization is sought as AEO; 5. Having valid sanitary authorizations and records; 6. Obtaining a favourable rating from the Customs' Risk Management System; 	<p>Initial benefits under the program are described below. As the program develops, more benefits will be included according to the needs of the Customs–Company alliance:</p> <ol style="list-style-type: none"> 1. Recognition as a safe and reliable operator in the supply chain by the Enforcement Authorities (inter-agency alliance: Customs, Police, Sanitary authorities); 2. Assignment of an operations officer of each enforcement authority to support AEO's operations; 3. Participation in the AEO Congress; 4. Participation in training activities scheduled for AEOs by the enforcement authorities; 5. Fewer physical and documentary inspections by Customs in export, import, and transit operations and fewer physical inspections by the Anti-Narcotics Police in export operations; 6. Special and simplified inspection procedures, when an operation is targeted for inspection by the risk assessment systems of enforcement authorities; 7. Dedicated lanes and special procedures for interaction with enforcement authorities during international trade operations; 8. No need for a customs broker in import, export or customs transit operations; 10. Reducing the amount of global guarantees lodged with Customs; 11. Authorization to have Customs and Colombian Agricultural Institute (ICA) inspections of goods to be exported in the exporter's premises.

7. Not have been subject to cancellation of authorizations issued by the Customs, Police or Sanitary Authorities in the 5 years preceding the filing of the application;

8. Not having been penalized during the last 2 years by the Customs, Police or Sanitary Authorities for infringement of tax, customs, foreign exchange, or sanitary regulations. This precondition extends to owners and business representatives of the applicant company;

9. Having no debts related to their tax, customs, foreign exchange, or port obligations or other debts to the Customs, Police, or Sanitary Authorities;

10. The applicant company, its owners, its shareholders, its representatives, and its accountants must:

- a. not have criminal records
- b. not be included in domestic and international databases on the fight against terrorism, drug trafficking, money laundering, smuggling and other related offenses.
- c. not be or have been involved in international supply chain security incidents.
- d. not have represented companies that have been subject to cancellation of authorizations issued by the Customs, Police, or Sanitary Authorities in the 5 years preceding the filing of the application;

11. Not having been rejected for authorization as AEO within the past year.

In addition to these Preconditions, companies applying to participate in the AEO program must meet the Minimum Requirements demanded by Enforcement Authorities of each user: exporter, importer, seaport, carrier, customs broker, etc.

The authorization is indefinite. Controls and renewals are made annually or sooner if the Customs, Police, Sanitary, or Port authorities get information that signals such procedure is required.

Costa Rica

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Customs Facilitation Programme for Reliable Trade (PROFAC)	18.03. 2011	Export	Exporters; maritime, air and land carriers	1 company	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.	To expand the programme to include importers in 2012, as well as other supply chain actors in 2013.

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> 1. Satisfactory record of compliance with administrative, Customs, tax and legal requirements; 2. Suitable administrative, accounting and logistical management; 3. Proven financial solvency; 4. Protection and security measures. <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, 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>Accreditation:</p> <ol style="list-style-type: none"> 1. Request: submission of the application, self-assessment questionnaire and attached documents. 2. Analysis and verification of eligibility: prior study of documents and background information. 3. Assessment and validation of requirements: field study and final report on findings recommending authorization or otherwise. 4. Issuance of certification. <p>The Customs authority has a maximum of 65 working days within which to process the application for accreditation.</p>	<ol style="list-style-type: none"> 1. Status of reliable and safe in the Customs operations they perform. 2. Publication of the name on the official web page of the Ministry of Finance and in the Official Gazette. 3. Training in Customs procedures and security measures for premises, means of transport and loading of goods. 4. Simplification and facilitation of Customs procedures and operations. 5. Reduced number of physical and paper-based controls. 6. Possibility of choosing the location for a physical inspection of the goods. 7. Prior notification of the steps taken by the Customs authority. 8. AEO Executive 9. Possible mutual international recognition.

Dominican Republic

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Authorized Economic Operator (AEO-DR)	21.03.2012	Import/export	Importers, exporters, including brokers, port operators, warehouse operators, shipping companies, freight forwarders, truckers and express couriers	Currently being authorised: 1 exporter and 1 port operator	Presidential AEO Decree and the inter-institutional Agreement (signed on 23.02.2012)	Establishing a procedure and a format for the ports after the validation (reference to C-TPAT Programme)

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> 1. In case of moral person, must be legally constituted by a minimum of three years prior to the date of submitting the application, and with a register of the development of its trading activity; 2. Must be listed on the national register of taxpayers for a minimum period of three years prior to the date of submitting the application ; 3. Must have prior to the submission of the application, a continuous history of operations of at least three years; 4. Keep up-to-date the compliance of tax obligations, customs, and others requirements by the regulatory authorities for foreign trade, including agreements of payments established with the administration ; 5. Should not be sentenced at least within the last three years of operations, for serious or minor offences repeated customs, tax legislation, or other standards with impact on foreign trade operations whose implementation must ensure the Directorate General of customs; 6. In case of moral person, must be legally constituted by a minimum of three years prior to the date of submitting the application, and with a register of the development of its trading activity; 7. Must be listed on the national register of taxpayers for a minimum period of three years prior to the date of submitting the application ; 	<ol style="list-style-type: none"> 1. Reduced physical and documentary controls; 2. Priority in the implementation of controls; 3. Opportunity to select the place of implementation of controls, regardless of the type of goods; 4. Point of contact in Directorate General of customs; 5. Easier access to other customs simplifications; 6. Obtaining a seal of guarantee shall be safe and reliable operators; 7. Prior notification of controls to apply; 8. Possible recognition as a reliable operator in the foreign markets.

8. Must have prior to the submission of the application, a continuous history of operations of at least three years;
9. Keep up-to-date the compliance of tax obligations, customs, and others requirements by the regulatory authorities for foreign trade, including agreements of payments established with the administration ;
10. Should not be sentenced at least within the last three years of operations, for serious or minor offences repeated customs, tax legislation, or other standards with impact on foreign trade operations whose implementation must ensure the Directorate General of customs;
11. Must have financial solvency and good history during at least the last three years prior to the date of filing of the application;
12. Must have up-to-date, the licenses, authorizations and registrations required by the regulatory authorities of the foreign trade and required for the exercise of his activity;
13. The applicant, in the case of a natural person, and in case of moral person shareholders, managers, administrators, special customs officers and any person with ability to represent the company before the Customs Administration at the time of the filing of the application, do not have a history of condemnation or are subject to ongoing investigations by criminal offences that may affect the logistics chain, they have been involved in security incidents in the indicated string, nor registered in international databases relating to terrorism, drug trafficking, laundering of assets and other related crimes.

Accreditation:

1. Self-assessment;
2. Submitting application;
3. Information verification both internally and externally;
4. Validation audit (on site visit);
5. Approval by the Central Customs;
6. Issue of a certificate (three (3) years of validity)
7. Periodical checking of the documents and post validation audit based on risk assessment.

EU*

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	1.01.2008	Import/export	Whole supply chain	13,412 applications, 10,649 certificates (23.04.2012)	Voluntary participation; covered under Custom Act § 3-1 (5). Customs Regulation from §3-1-20 until § 3-1-27.	As a result of more than 4 years practical implementation of the programme, applications received and status granted in all 27 MS, experience gained in mutual recognition negotiations with third countries, the EU AEO Guidelines have been updated (to be publically available in the second quarter of 2012);

Accreditation (components, process)	Benefits
<p>3 – level horizontal system:</p> <ol style="list-style-type: none"> 1. AEO Customs simplification; 2. AEO Security and safety; 3. AEO customs simplifications/security and safety. <p>General requirements:</p> <ol style="list-style-type: none"> 1. An appropriate record of compliance; 2. A satisfactory system of managing records; 3. Where appropriate, proven financial solvency; 4. Appropriate security and safety standards for AEOs who want to benefit from safety and security facilitations. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. 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; 2. Thorough communication and consultation process via AEO Database; 3. Detailed security profile; 4. Compliance/solvency requirements; 5. Risk assessment; security check (WCO criteria); 6. Security self-evaluation; 7. Monitoring of AEOs after authorization to ensure highest compliance level is maintained. 8. 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. 	<ol style="list-style-type: none"> 1. Lower risk that flow of goods into and out of the EU will be stopped for examination; 2. possibility to request a specific place for customs checks; 3. Facilitations in the form of a reduced number of data to provide in the summary declarations; 4. Easier access to authorizations and permits for customs simplifications; 5. A specially appointed customs support officer; 6. Lower controls for paper-based inspections (audit) and physical inspections; 7. 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; 8. Priority treatment; 9.) Mutual recognition. <p>Indirect benefits:</p> <ol style="list-style-type: none"> 1. Reduced theft and losses; 2. Fewer delayed shipments; 3. Improved planning; 4. Improved employee commitment; 5. Reduced security and safety incidents; 6. Lower inspection costs of suppliers and increased cooperation; 7. Reduced crime and vandalism; 8. Reduced problems through recognition of employees; 9. Improved security and communication between supply chain partners.

*EU has a single uniform programme for its 27 Member States.

Guatemala

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Authorized Economic Operator of Guatemala (AEO-GT)	04.2010	Import/Export	Importers, exporters, Customs brokers, carriers, port authorities, logistic operators	N/A	Central American Uniform Customs Code – CAUCA Central American Customs Code Agreement of the Directors of the Tax Administration Superintendence, No.14-2010	Publication of the procedure for the assessment, authorization, registration and control

Accreditation (components, process)	Benefits
<p>Main requirements:</p> <p>At least five consecutive years of operations in international trade; Demonstrate financial solvency to meet obligations and availability of resources to maintain and improve measures aimed at securing the goods supply chain;</p> <ol style="list-style-type: none"> 1. Compliance with the tax and customs legal framework during the last five years; 2. A CTTV system, particularly in areas identified as sensitive. This system must have link to Customs Authority; 5. Detailed drawings and updated facilities of the company; 6. Industrial Safety Technical Report; 7. Annual operating plan review and maintenance of security measures; 8. Organizational structure of the company; 9. Description of the actors in the supply chain involved in their business operations. <p>General accreditation procedure:</p> <ol style="list-style-type: none"> 1. Self-assessment; 2. Submit an application; 3. Information verification both internally and externally; 4. Validation audit (on site visit); 5. Approval by the Central Customs; 6. Issue a Certificate; 7. Periodical checking of the documents and post validation audit based on risk assessment. 	<ol style="list-style-type: none"> 1. Reduction of physical inspections; 2. Personalized service through a supply chain specialist; 3. Technical training; 4. Simplification of customs operations; 5. Mutual Recognition Agreement.

Hong Kong, China

Programme title	Date launched	Scope	Type of operator	Number 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	5 AEOs (including one SME) (as of 04.2012)	n/a Voluntary participation	To develop MRAs with other Customs administrations

Accreditation (components, process)	Benefits
<p>Requirements:</p> <ol style="list-style-type: none"> 1. A history of good compliance with Customs requirements; 2. A good maintenance of verifiable commercial records; 3. Proven financial solvency; and 4. Appropriate security and safety measures. <p>AEO Status: Tier 1 and Tier 2</p> <p>Process:</p> <ol style="list-style-type: none"> 1. Companies conduct a self-assessment on their internal policies and operational procedures against the pre-determined criteria set under the Hong Kong AEO Programme; 2. Companies submit applications to Customs; 3. Customs conduct documentary check and on-site validation visits; and 4. Customs grant AEO status and issue certificates to companies which fulfil the pre-determined criteria set under the Hong Kong AEO Programme. 	<ol style="list-style-type: none"> 1. Less Customs inspection; 2. Prioritized Customs clearance; 3. Enhanced goodwill as a secure trader with industry “kitemark”, boosting customer confidence; 4. Strengthened competitiveness and marketability; 5. Reduced stock loss, theft and pilferage; and 6. Privileged benefits granted by other economies under MRAs.

Israel

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	2011	Import/export	Exporters, importers, Custom brokers and international freight forwarders.	8 importers\ exporters 2 Customs brokers 2 International freight forwarders	Voluntary participation; formal customs procedure.	To expand the program to additional links of the supply chain, to enlarge number operators and participants, and to act towards the signing of MRAs.

Accreditation (components, process)	Benefits
<ol style="list-style-type: none"> 1. Must meet compliance requirements; 2. Must meet security requirements; 3. Application to Customs; 4. Validation by Customs; 5. Customs issues AEO standing; 6. Follow-up inspections by Customs; 7. Customs may revoke/extend AEO status. 	<ol style="list-style-type: none"> 1. Lower probability of physical and document checks; 2. If an examination is required, a documentary examination is preferred; 3. Priority treatment in trade recovery; 4. Trade facilitation; 5. Paperless procedures. <p>Indirect benefits:</p> <ol style="list-style-type: none"> 1. Lower costs; 2. Increased security awareness and improved process; 3. Reduced security and safety incidents; 4. Improved marketability worldwide; 5. Ensure the smooth and secure flow of goods.

Japan

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	03.2001 - Authorised Importers Programme, no security component; 2006 – AEO programme for exporters (including security) and added the security component to the authorised importers programme; 04.2007- 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: 83, Exporters: 244 Customs brokers: 52 Warehouse operators: 99 Logistic operators: 4 Total number: 482 operators (20.06.2012)	Customs laws and regulations amended in 2001, 2006, 2007, 2008, 2009, 2010, 2011 and 2012. Cabinet Order, Ministerial Ordinance and Order of the DG of CTB	

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> 1. Compliance record; 2. Proper ability to conduct operations; 3. Compliance programme. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Prior consultation (voluntary); 2. Self-assessment; 3. Examination of documents, on-site audit => AEO status; 4. Post-authorisation audit. If there is a problem –“Administrative order for improvement”. If no change – the status is revoked. 	<ol style="list-style-type: none"> 1. Compliance-reflected examination and inspection; 2. Pre-arrival lodgement of import declaration and permission; 3. Release of cargo before duty/tax payment declaration and duty/tax payment; 4. Periodical lodgement of duty/tax payment declaration; 5. Waive the requirement to place export goods into the Customs area; 6. Establishment of a new Customs warehouse only by notification to Customs; 7. Compliance-reflected reduced audit for warehouse operators; 8. No monthly fee for customs warehouses; 9. Simplification of Customs transit procedure; 10. Option of Customs offices for declarations for Customs.

Jordan

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Golden List Programme	08.2005	Import/export	Importers, exporters, carriers (rail, sea, air, highway, shipping agents), customs brokers, couriers, warehouse operators, freight forwarders.	37 members (05.2012)	n/a	Negotiating additional benefits with all GLP members on a one-to-one basis.

Accreditation (components, process)	Benefits
<p>3 categories of compliance: A (fundamental), B (important) and C (desirable). To qualify for AEO the company has to comply with A and either comply with B or render the implementation plan for it. It may comply with C to bargain additional benefits.</p>	<ol style="list-style-type: none"> 1. Self-improvement by self-checks; 2. Waiver for charges or its minimum levels; 3. Reduced number of inspections; 4. Reduced goods post-release compliance audits; 5. Pre-arrival clearance of goods; 6. Minimum levels of financial penalties (in instalments without interest). 7. One-to-one benefits taken the needs of the company; 8. Goods release before completing customs formalities; 9. Clearance during non-business hours; 10. Publishing names of members on the website.

Kenya

Programme title	Date launched	Scope	Type of operator	Number 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)	Increase the number of AEOs by 40% annually; Continue to sensitize and attract major stakeholders, including importers, clearing agents, port authorities etc; Expand the programme to include top importers, manufacturers, container freight stations, shippers, oil importers, transporters and warehouse keepers; Appointment of more liaison officers to service existing AEOs; Develop a risk analysis mechanism, undertake annual audit to ensure suspension of non-compliant companies; Ensure information sharing system with other revenue authorities, departments and governmental agencies.

Accreditation (components, process)	Benefits
<p>Obligations of the AEO operator:</p> <ol style="list-style-type: none"> 1. Compliance with all statutory requirements and laws as per SAFE Framework of Standards, EACCMA and Regulations; 2. Compliance with all KRA and Customs requirements and laws; 3. Self regulation and assessment. 4. Submit monthly reports on declarations made to Customs. 5. Satisfactory accounting, logistical and file management systems. 6. Satisfactory security and safety standards (building, transporters and personnel). 7. Continuous participation in activities and programmes organized by Customs. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Sensitization of all Customs stakeholders and staff; 2. Application submission; 3. Company profile; 4. Company's accounting and logistics system; 	<ol style="list-style-type: none"> 1. Expedited document processing ; 2. Expedited cargo release due to minimal checks at the control and release points; 3. Lower storage costs due to faster release of cargo; 4. Reduced transit time from faster clearance at Transit Points and fewer road-block checks; 5. Easy access to information from Customs Services Department; 6. Blue channel which denotes direct release in the Customs declaration system; 7. Improved partnership model between trade and government; 8. First consideration for participation in any enhanced cargo processing programmes in the course of improving the Customs Services Department; 9. Have a relationship officer who is their contact person at the Department.

5. Financial viability ;
6. Safety and security requirements ;
7. Education, training & awareness of staff;
8. Information exchange, access and confidentiality;
9. Application form scrutiny if it's duly filled and with the requisite documentation;
10. Site visit & validation of the information provided in the application form;
11. Request for no objection from Customs Divisions, Regions & other Kenya Revenue Authority Departments;
12. Seek no objection from other Governmental Agencies (Police, Standards Bureau, Market Authority);
13. Receive reports of the site visits from the vetting committee and their recommendations);
14. Customs Commissioner's approval and admission to the programme;
15. Issuance of certificate.

Korea

Programme title	Date launched	Scope	Type of operator	Number 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)	1. Expanding AEOs continuously; 2. Supporting SMEs to obtain AEO status; 3. Developing further benefits for AEOs and measuring effect of the AEO program & MRAs; 4. Strengthening post monitoring and management on AEOs; 5. Expanding MRAs.

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> 1. Legal compliance; 2. Internal control; 3. Financial solvency; 4. Security management. <p>Accreditation process:</p> <ol style="list-style-type: none"> 1. Submit the application (self-assessment, risk evaluation, statement on AEO management, and internal AEO manager); 2. Audit (documentary and on site validation) ; 3. 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; 4. AEO Certificate granted (valid for 3 years, renewal within 6 months before expiration) and a Customs Client Coordinator assigned; 5. Self-management/post monitoring; 6. Compliance assessment (by application or selection): class adjustment (especially AAA class needs greater than 95% compliance and appropriate best practices to share with other companies), or request for improvement measures 	<p>General benefits: simplified and less physical inspection, simplified customs procedures, less financial burden, etc. The benefits differ according to the types of AEOs and AEO classes.</p> <p>Simplified and less physical inspection:</p> <ol style="list-style-type: none"> 1. Less physical inspection by the customs in the ex/import process; 2. Inspection at a place the importer wants. <p>Simplified procedures:</p> <ol style="list-style-type: none"> 1. Clearance without supporting trade documents; 2. Exemption from pre-clearance audit as well as post-clearance audit; 3. Provision of convenience in customs clearance, etc at international (air)ports to AEOs' representatives; 4. Self-determination on application of customs tariff rates, customs duty reduction/exemption, and instalment payment of customs duties and taxes. <p>Less financial burden:</p> <ol style="list-style-type: none"> 1. Exemption from the obligation to deposit collateral for import clearance; 2. Monthly instalment payment of customs duties and taxes <p>Other: reduction of punishment for violation of customs-related laws.</p>

Malaysia

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	1.01.2010	Import/export	Importers, exporters	32 companies (04.2012)	Administrative instructions and guidelines	Malaysia-Japan mutual recognition (being studied)

Accreditation (components, process)	Benefits
<p>Accreditation requirements:</p> <ol style="list-style-type: none"> 1. A record of 3 years operations in the country; 2. A history of compliance with legal and regulatory requirements of Customs; 3. Absence of tax arrears with Customs; 4. Prior security clearance from the Customs Intelligence and other relevant government agencies such as the Police, Immigration, Internal Revenue Board and Company Commission for directors and personnel dealing with Customs clearance procedures before applying to join the national AEO programme; 5. A proper internal control (audit trail) of all imports, exports and movement of goods; 6. Internal security compliance programme and security features in line with the requirements of the SAFE AEO guidelines; 7. Available facilities to pay duties via electronic funds transfer; 8. Mandatory training on Customs procedures and approval from Malaysian Customs Administration are required for the personnel involved in Customs operations and its forwarding agents/customs brokers before applying to join the national AEO programme; 9. Companies engaged in the trade of goods considered to be high risk, are encouraged to liaise with the Customs administration to explore possibilities of joining the national AEO programme. 	<ol style="list-style-type: none"> 1. Customs clearance with minimum data and simplified process; 2. Efficient and fast clearance; 3. Simplified drawback claims based on self-accounting principles; 4. Deferred duty payments.

Mexico

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
New Programme of Certified Companies (NEEC: Nuevo Esquema de Empresas Certificadas)	2 January, 2012	Export	Manufacturers with export operations from all sectors with the exception of Textiles and Footwear	3 AEOs, 38 companies submitted applications (as of 04.2012)	Mexican Customs Law Mexican Foreign Trade General Rules (3.8.1)	To include the remaining actors of the supply chain such as: Customs Brokers, Carriers, Ports, etc.

Accreditation (components, process)	Benefits
<p>Main requirements:</p> <ol style="list-style-type: none"> 1. Security profile completed for each installation where international trade operations are being performed; 2. At least five consecutive years of operations in international trade; 3. A digital seal certificate to issue digital tax receipts (electronic invoice); 4. Positive Opinion on Tax Compliance. <p>Authorization procedure: The application procedure is divided in two stages:</p> <ol style="list-style-type: none"> 1. Opinion (100 days); <ol style="list-style-type: none"> a) Present the application and the company's security profile; b) Assessment of the company's tax and customs compliance; c) Documental analysis of the company's profile; d) Validation Visit(s); e) Opinion/Resolution; 2. Authorization (40 days). Once the company obtains the positive opinion, it has to be presented to the Customs Regulatory Department and comply with the following requirements: the authorization will be given for 1 year. It may be extended for equal and successive periods by presenting an updated company's security profile. <p>Measures following authorization of NEEC: During the period for which the NEEC authorization is granted, the company will be obligated to maintain the compliance of all the minimum security standards specified in the document and sustain Tax and Customs compliance.</p>	<p>From 31 to 37 benefits, such as:</p> <ol style="list-style-type: none"> 1. Reduction and prioritization of customs clearance; 2. Services outside of regular working hours; 3. Inspection with non-intrusive high technology; 4. Fast track lanes; 5. Prioritization of cargo in case of resumption of activities arising from an incident; 6. Administrative facilities and regularization; 7. Personalized attention.

New Zealand

Programme title	Date launched	Scope	Type of operator	Number 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.	117 members (04.2012)	Legislation was adapted to secure goods from the point of pack to loading for export	Ongoing review of the approach to AEOs. Examining the benefits of extending MRAs to other partners.

Accreditation (components, process)	Benefits
<ol style="list-style-type: none"> 1. The scheme has pre and post validation processes that are undertaken by separate and independent groups within NZ Customs Service; 2. Exporters in terms of their agreement are responsible for all sub contractors; 3. Legislation allows for Customs to intervene or inspect SES export cargo from the time the Customs approved tampering indicating seal is placed on the container, at any point in the domestic supply chain regardless of whether the goods are in a Customs controlled area or not; 4. If there is no Customs Export Delivery Order the port companies are not permitted to load container; 5. Mandatory electronic reporting of export declarations. 	<ol style="list-style-type: none"> 1. Secure supply chain from point of pack to port of loading for export; 2. Predictability of supply chain in relation to less government intervention meaning minimal disruption and less compliance costs; 3. Compliance with security standards when contracting to supply overseas importers, committed to supply chain security; 3. Border clearance privileges with those administrations where an MRA has been concluded; 4. Likelihood of trade disruption minimised during a security event as supply chain security assured; 5. Compliance with WCO standards accepted worldwide; 6. Reduced fees for the lodgement of all export entries; 7. Independent assessment of exporters security plans and processes; 8. Increased company security awareness and improved processes.

Norway

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	03.03.2009	Import/ export	Whole supply chain	51 requests, 28 authorized (07.06.2012)	Customs Act § 3-1 (5). Customs Regulation from §3-1-20 to § 3-1-25.	

Accreditation (components, process)	Benefits
<p>AEOS- Security and Safety.</p> <p>Requirements:</p> <ol style="list-style-type: none"> 1.Registration in the Norwegian Business Register; 2. Prior satisfactory compliance with Customs requirements; 3. A satisfactory system for managing accounts and transport information; 4. An appropriate financial solvency condition; 5. Appropriate safety and security standards. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Application and self-assessment; 2. Risk analysis and inspection (on-site); 3. Issue/reject the certificate; 4. Monitoring. <p>Periodical checks based on risk analysis. Authorisation for a period of 5 years.</p>	<ol style="list-style-type: none"> 1. 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; 2. An AEO may lodge pre arrival/departure notifications comprising of the reduced data; 3. An AEO shall be subject to fewer physical and document-based controls than other economic operators; 4. Where, customs selects the consignment for further examination, it shall carry out the necessary controls as a matter of priority. If the AEO so requests, and subject to an agreement with the customs authority concerned, these controls may be carried out at a place which is different from the place of the customs office involved.

Singapore

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Secure Trade Partnership (STP). From 1.10.2008, the STP programme comprises of two tiers, i.e. STP and STP-Plus.	25.05.2007 (STP); 1.10.2008 (STP-Plus)	Import/ export	All supply chain operators based in Singapore	86 members 34 STP companies 52 STP-Plus companies Comprising about 18,31% of export value (04.2012)	No specific AEO legislation	To conclude MRAs that are currently being negotiated

Accreditation (components, process)	Benefits
<p>General requirements: Under the STP Guidelines and Criteria, companies are required to have:</p> <ol style="list-style-type: none"> 1. A security management system; 2. Conduct risk assessment of their business operations; 3. Implement the security measures that address the 8 elements under the STP programme (8 elements are consistent with the WCO SAFE Framework of Standards). <p>With the launch of a new trade engagement framework called “TradeFIRST” in January 2011, companies applying for any schemes administered by Singapore Customs, including the STP programme, will be assessed holistically based on a common set of assessment criteria applied across all schemes. The assessment criteria are broadly categorised into 5 areas :</p> <ol style="list-style-type: none"> 1. Company profile ; 2. Inventory Management and Controls; 3. Compliance; 4. Procedures and Processes; 5. Security. <p>All requirements stipulated under the STP Guidelines and Criteria are incorporated into TradeFIRST assessment.</p>	<ol style="list-style-type: none"> 1. Cargo less likely to be inspected; 2. STP – Serves as “Quality Mark”, Enhanced branding (recognised as a low-risk company); 3. Reduced inspection or expedited clearance if the certified status be also recognised by overseas countries; 4. Automatic recognition as a known consignor (KC) under the Regulated Cargo Agent Regime (RCAR). 5. Designated account managers; 5. Trade Facilitation benefits under TradeFIRST. 6. 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.

This holistic assessment and risk management approach will classify companies into 5 bands – Basic, Standard, Intermediate, Enhanced and Premium. As a company beefs up its internal control systems and supply chain security measures and moves up the bands, it will be offered more facilitation by SC.

Accreditation:

1. Companies applying for certification under the STP programme will first need to self-assess against the TradeFIRST self-assessment checklist which had incorporated the STP Guidelines and Criteria;
2. Companies submit application form, complete TradeFIRST self-assessment checklist and supporting documents;
3. Validation visit at all sites of the company conducted by Singapore Customs;
4. Singapore Customs certify the company for STP status if the company achieve at least an “Intermediate” band in TradeFIRST;
5. Singapore Customs certify the company for STP-Plus status if the company achieve the “Premium” band in TradeFIRST and implements effective security measures that fulfil all the minimum criteria stipulated in the STP Guidelines and Criteria.

Switzerland

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
AEO	01.06.2011	Import/export	Whole supply chain	9 certificates, 73 applications (04.2012)	Voluntary participation; covered under National Customs Law and Customs Ordinance	

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> 1. An appropriate record of compliance; 2. A satisfactory system of managing records; 3. Proven financial solvency; 4. Appropriate security and safety standards. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Fill in an application and a self-assessment, and send the documents to Customs; 2. Customs performs a risk analysis, inspection of the applicant; 3. Customs awards/rejects the AEO status; 4. Monitoring of AEOs after authorization to ensure compliance level is maintained; Customs suspends/revokes the AEO status (if needed). <p>The conditions for acceptance and rejection of the application as well as suspension and revocation of the AEO certificate are laid down in the legislation.</p>	<ol style="list-style-type: none"> 1. Lower risk that flow of goods into and out of Switzerland will be stopped for security examination; 2. Possibility to request a specific place for customs security checks; 3. Facilitations in the form of a reduced number of data to provide in the summary declarations; 4. Lower controls for paper-based security inspections (audit) and physical security inspections; 5. 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; 6. Priority treatment; 7. Mutual recognition. <p>Indirect benefits:</p> <ol style="list-style-type: none"> 1. Reduced theft and losses; 2. Fewer delayed shipments; 3. Improved planning; 4. Improved employee commitment; 5. Reduced security and safety incidents; 6. Lower inspection costs of suppliers and increased cooperation; 7. Reduced crime and vandalism; 8. Reduced problems through recognition of employees; 9. Improved security and communication between supply chain partners.

USA

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Customs-Trade Partnership against Terrorism (C-TPAT)	11.2001	Import	Whole supply chain, excl. warehouse operators, but incl. ports and foreign manufacturers	10,325 members (04.2012)	Voluntary participation; covered under SAFE Port Act (budgetary commitments for C-TPAT; 2006)	Develop a similar programme for exports (Tier III importers, who are also exporters).

Accreditation (components, process)	Benefits
<p>Accreditation:</p> <ol style="list-style-type: none"> 1. Certify security profiles and security information (within 90 days); 2. Validate security plans (based on RM principles); 3. Formalise the requirements for self-policing tool and implement submission of periodic self-assessment. <p>Validation within 1 year of certification and revalidation within 3 years of the initial validation.</p>	<ol style="list-style-type: none"> 1. Reduced number of inspections and border waiting time; 2. A C-TPAT specialist to support/train/validate/communicate; 3. Access to C-TPAT members through the Status Verification Interface; 4. Self-monitoring; 5. Reduced quantity of Compliance Measurement Examinations; 6. Targeting benefits by receiving “credit” via the CBP targeting system; 7. FAST lanes on the Canadian and Mexican borders; 8. Free admission to C-TPAT training seminars; 9. Improving old/outdated systems; 10. Reduced risk mitigation; 11. Reduced cargo theft and pilferage; 12. Improved marketability and asset utilization; 13. Understanding the end to end process, incl. Knowing each entity along the supply chain; 14. Stronger brand equity.

Zambia

Programme title	Date launched	Scope	Type of operator	Number of operators	Legislation	Further plans (deadlines)
Customs Accredited Clients Programme (CACP)	November 2007 as a pilot. On 12 June 2008, opened to the importing community	Import	Any Client that meets the requirements for the programme.	Twelve (12)	Section 188 of the Customs and Excise Act. This legislation provides Customs auditors to call for the presentation of books and records for examination by every person carrying on business in Zambia. Failure to do so within the stipulated time leads to a contravention of the customs laws. Sanctions are provided for under section 188 (3).	Review program and address challenges before embarking on expanding the programme covering all relevant traders and operators who include exporters, agents, bonded warehouse operators, transporters and freight forwarders.

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

AEO Programmes to be Launched

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.		<p>Borrowed South African, EU and SAFE elements (for security).</p> <p>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.</p>

Chile

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Redesign of AEO pilot	31.12.2012	Export	Exporters, including brokers.	Modification of Resolution 0849 for the Pilot Plan.	1 Redesign of Pilot Plan 2 Preparation and Study 3 Determination of Requirements 4 Preparation of Logistics 5 Definition of OEA pilot model in Chile The model will be operative by the end of 2012	The AEO pilot was being established as a part of the strategic plan of Chile Customs (2012-2016)

Accreditation (components, process)	Benefits
<p>Accreditation:</p> <ol style="list-style-type: none"> 1. Application: the companies must complete and deliver to Customs the Single Application Form; 2. Evaluation: the assessment is based on the information supplied by the applicant in the Single Form; 3. Certification: the certification is valid for a defined period, after which companies should apply to renewal of the certification; updating all information and backgrounds; 4. Monitoring and Reassessment: customs will evaluate if the trade operator maintains its compliance with the obligations and standards. In the event of any breach, the Customs may suspend or revoke the certification. 	<p>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> <ol style="list-style-type: none"> 1. Quality mark for the company; 2. Valuable investment for global companies; 3. Trade facilitations; 4. Security implementation guidance for the companies; 5. Reliable trading partner.

Former Yugoslav Republic of Macedonia

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
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	Changes in the Customs Code of the Republic of Macedonia No.4/08 and its Implementing Regulation No. 42/09	Publishing the operational instruction by September 2013. Phase-by-phase approach: importers/exporters/customs brokers and transporters, then the rest. Launching the AEO programme by 09.2013.	

Accreditation (components, process)	Benefits
<p>3 types:</p> <ol style="list-style-type: none"> 1. AEO certificate for customs simplification, intended for economic operators who want to benefit only on the basis of customs simplification; 2. AEO security facilitations, provides facilitation of customs controls when importing and exporting goods to or from the customs territory of the Republic of Macedonia; 3. Full AEO security facilitation + customs simplifications. <p>General requirements:</p> <ol style="list-style-type: none"> 1. To comply with the general requirements from the customs authorities for proper implementation of the customs formalities; 2. Not to be a high risk entity; 3. 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; 4. To be solvent, when necessary for the type of certificate; 5. 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). 	<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> <ol style="list-style-type: none"> 1. Quality mark for the company; 2. Valuable investment for global companies; 3. Trade facilitations; 4. Security facilitation; 5. Reliable trading partner.

Morocco

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Two types of AEO programme: a) AEO - Customs simplification (class A and class B) b) AEO – Security and safety	Customs simplification AEO programme Phase 1: 16.02.2006 – 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 Final phase : Preparation to launch Security and Safety AEO	Import/export	Importers, exporters and logistics operators	2009: amendment to the Customs Code: Art.73 bis: text of the law regarding the AEO concept, making the customs administration to integrate the AEO status Adoption of the Decree No.2-10-121 of 6 July 2010 and two Ordinances of the Ministry of Finance (2011) concerning the procedure for granting AEO status and the organization and functioning of the accreditation commission) Award criteria: the texts referred to above adopt the award criteria provided for in the WCO Framework of Standards. Types of authorization: AEO Customs simplification status: may be Category A or Category B depending on how fully the operator (i) satisfies the Customs compliance criteria, and (ii) complies with standards for records management and financial solvency. – AEO security and safety status: may be awarded to operators who satisfy the criteria for AEO Customs simplification (Category A) status and also apply security and safety standards.	AEO - Customs simplification : - launching the procedure of renewal on the basis of the self-evaluation questionnaire executed by AEO and an audit of the enterprise organised by the customs agents (trained for that and having a specially defined audit procedure). Security and Safety AEO: - launch envisaged in 2012 Mutual recognition: - to conclude MRAs with major trading partners of Morocco, in particular, the EU (envisaged in 2013).	1. Exchange of expertise and experiences with Morocco's trading partners. 2. Harmonisation of the audit programme to facilitate mutual recognition among Customs partners; 3. The initiative is supported by business and appropriate public departments. 4. Governmental agencies joined the procedure (mutualisation project was initiated) Statistics: 600 AEO requests; 228 AEO statuses granted; 45 are being reviewed.

Accreditation (components, process)	Benefits
<p>1. 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:</p> <ul style="list-style-type: none"> – have no history of serious Customs disputes; – have a transparent system for the management of commercial documents and stocks; – are financially solvent; – comply with the safety and security standards laid down in the reference documents drawn up by the administration. <p>2. Authorization: The authorization programme is related to facilities and security and combines Customs facilities and security requirements. The authorization process is opened upon a request from the operator. There are two types of authorization:</p> <ul style="list-style-type: none"> – AEO Customs simplification status, Category A or Category B, (National Programme) may be awarded 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 awarded to operators who satisfy the requirements for AEO Customs simplification (Category A) status who apply security and safety standards. <p>3. Evaluation: (a) AEO Customs simplification status: initial authorization is awarded on the basis of an audit visit conducted by an independent external audit team selected by the undertaking.</p> <p>The audit framework is drawn up in advance by the administration. It is based on nine criteria seeking to examine the overall operations of the undertaking (identification of the undertaking being assessed (general information); place of the undertaking in its environment; organization and infrastructure; business sectors, technology used and manufacturing process(es); accounting and financial situation; commercial matters; security of the supply chain; social and environmental circumstances; transparency of the undertaking and benchmark economic indicators).</p>	<p>Direct benefits: Expedited access to Customs facilities and Customs simplifications, such as:</p> <ol style="list-style-type: none"> 1. Fewer controls: <ol style="list-style-type: none"> a) declarations acknowledged as “In Compliance” unless randomly selected for physical inspection (removal of goods following paper-based inspections); b) physical inspection where necessary using non-intrusive means (scanners); c) Customs clearance at operator’s premises; d) payment by non-certified cheque, etc.; 2. Access to authorized exporter status; 3. Waiver of financial security in respect of economic Customs procedures; 4. Priority processing. <p>Indirect benefits:</p> <ol style="list-style-type: none"> 1. Heightened awareness among authorized undertakings of security and safety issues; 2. Development of an audit culture internally and a commitment to implement priority upgrades; 3. Optimization of cost and supply chain timings; 4. Enhanced reputation and credibility nationally and internationally (status as a safe, reliable operator).

Authorization is awarded on a permanent basis unless suspended or withdrawn.

- (a) AEO security and safety: specially trained Customs officers conduct the audit visit using the self-assessment questionnaire supplied by the undertaking and an audit manual.

4. Award 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.

- Status is conferred by the conclusion of an Authorization Agreement between the administration and the economic operator concerned laying down the nature of the category of AEO status conferred, the facilities and benefits awarded.
- 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;
 - the recipient has renounced AEO status.

5. Monitoring of authorization:

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. The assessment criteria are as set out above.

Peru

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Certified Customs User UAC - OEA	Pilot: 2011 – 2012. Preliminary Date: September 2012 Current stage: national consultations	Export, gradually incorporate import	Exporters, customs brokers, warehouse. Gradually incorporate other operators.	Customs General Law Legislative Decree N° 1053 Supreme Decree N° 10-2009-EF. These two regulations approved the general framework that creates the Peruvian AEO Program (UAC).	<ol style="list-style-type: none"> Working in regulations to fully implement the AEO which is planned to enter into force in second semester 2012. Gradually incorporate other governmental entities. Evaluation of possible mutual recognition with other countries. 	<ul style="list-style-type: none"> Voluntary programme. Pilot with 7 operators: 2 Exporters, 2 warehouses, 1 carrier, 1 custom broker. Taking into account SAFE Framework, C-TPAT and EU AEO regulations.

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> To comply with tax and customs regulations. To have an adequate system of logistic and accounting records. To be financially solvent. To have an adequate security level. <p>Accreditation:</p> <ol style="list-style-type: none"> Submit application to Customs. Documentary evaluation. Validation visits. Certification. <p>Certification:</p> <p>The certification is issued by Customs Administration (SUNAT) and is valid for three years. Customs Administration may conduct periodical checking visits and post validation audits based on risk assessment.</p>	<ol style="list-style-type: none"> Reducing examination rates to the export cargos according to risk; Priority to handling clearance formalities; Direct export from the business site; Assigning special officers to help companies to coordinate and resolve Customs issues.

Tunisia

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	26.01.2010 (pilot)	Import, export	Importers, exporters (commercial companies, "export-only" companies)	9 companies 30 requests pending	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.	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). Strengthen the security and safety measures (full option). AEO status to be granted to other operators in the course of 2011 (some 30 new requests under consideration).

Accreditation (components, process)	Benefits
<p>General requirements and conditions for granting status :</p> <ol style="list-style-type: none"> 1. Must have ISO certification; 2. Satisfactory financial situation; 3. Tax status in order; 4. Must not have committed any serious Customs offences; 5. Lodge a certain minimum number of Customs declarations each year; 6. 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; 7. Have suitable premises for storing imported goods, with the equipment and human resources required for loading, unloading and handling such goods; 8. Submit to an accreditation audit examining the security of the premises and the company accounts. <p>Guarantees:</p> <ol style="list-style-type: none"> 1. 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); 2. Opening of a customs bond account; 3. Mandatory scanning of goods on removal; 	<ol style="list-style-type: none"> 1. Establishment of a climate of confidence between Customs and the company concerned; 2. Reduction of Customs controls and simplification of Customs procedures (rapid, efficient clearance); 3. Formalities for the inspection and clearance of goods are carried out on the company's commercial premises; 4. Reduction of financial charges, logistical costs and costs caused by delays; 5. Deferred payment of duties and taxes normally payable on removal of the goods; 6. Promotion of quality and competitiveness within the company; 7. Promotion of fair competition between companies; 8. Promotion of the company's exports.

4. 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;
5. The services of the General Directorate of Customs will conduct post-clearance control operations, which may be scheduled or unscheduled.

Accreditation :

1. Lodge a request with Customs, accompanied by the requisite documents and materials;
2. Scrutiny of the request (checking that the formalities have been fulfilled);
3. 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);
4. Validation audit (on-site inspection), to check that the information provided reflects the true situation;
5. 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).
6. Requesting party notified of the commission's decision;
7. 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 ,
8. Company monitored by means of regular controls based on risk analysis.

AEO status may be suspended or revoked in accordance with the regulations.

Turkey

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	07.07.2009-necessary legal amendments to the Customs Code for the adoption of the AEO system. 07.10.2009-necessary legal amendments to the Customs Implementing Regulation for the adoption of the AEO system.	Import/ export	Whole supply chain	Customs Code; article 5/A Customs Implementing Regulation; Articles 4 - 21. General Directive for the implementation of the AEO system not yet drafted.	1. General Directive for the implementation of the AEO system to be drafted and published. 2. Pilot sector/ type of operator/type of customs procedures to be selected for the initial (limited) implementation of the AEO system 3. Full implementation of the AEO system in compliance with EU rules and regulations. 4. Evaluation of possible mutual recognition with third parties.	

Accreditation (components, process)	Benefits
<p>Types of Certification:</p> <ol style="list-style-type: none"> 1. AEO/Simplified Procedures; 2. AEO/Security and Safety; 3. AEO/Simplified Procedures-Security and Safety. <p>General requirements:</p> <ol style="list-style-type: none"> 1. An appropriate record of compliance with customs rules and regulations; 2. A satisfactory system of managing records; 3. Proven financial solvency; 4. Appropriate security and safety standards for AEOs who want to benefit from safety and security facilitations. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Application to the local customs administration where the main accounts related to the customs arrangements are held; 2. Assessment of compliance to pre-set criteria with regard to the general requirements; 3. Authorisation or rejection of application; 4. Monitoring of AEOs after authorization to ensure highest compliance level is maintained. 	<ol style="list-style-type: none"> 1. Possibility to request a specific place for customs checks; 2. Facilitation in the form of a reduced number of data to provide in the summary declarations; 3. Easier access to authorizations and permits for customs simplifications; 4. Lower controls for paper-based inspections and physical inspections (access to the blue-line); 5. Advanced notice on inspections when it does not jeopardise customs controls. When necessary a physical control may be performed even though no prior notification of inspection was given; 6. Priority treatment.

Uganda

Programme title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
AEO	Unveiled in March 2012 (Starting with phase 1) Complete roll-out - 1 July 2012	Import/export	Phase 1 - Importers, customs brokers programme, Phase 2 – Exporters and Warehouse Keepers Programme Phase 3 – Transporters and Manufacturers	7 Companies on pilot (2 manufacturers/ importers, 4 customs brokers, 1 transporter)	No specific legislation, Managed under the general provisions of the East African Community Customs Management Act and the EAC regional AEO policy	Development and roll out of phase 2 (Warehouse keepers and Exporters Programme) by July 2013

Accreditation (components, process)	Benefits
<p>General requirements:</p> <ol style="list-style-type: none"> Parties involved in the international movement of goods. (i.e. Importers, exporters, Customs Agents, Transporters, Freight forwarders, and Bonded warehouse keepers). Appropriate history of compliance with Customs laws and regulations as well as other laws for a period of at least 3 years Having in place the necessary infrastructure and know-how to execute Customs related operations. Sufficient financial resources to meet its legal obligations 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) <p>Authorisation:</p> <ol style="list-style-type: none"> Expression of interest; Preliminary consultation; Application; Vetting; On site inspection; Memorandum of understanding; Certificate. 	<ol style="list-style-type: none"> Electronic declaration without supporting documents; Pre arrival clearance; Self management for bonded warehouses; Priority treatment of consignments if selected for control; Choice of place of physical examination of goods; Automatic renewal of license for the client after paying the necessary fees; Automatic Withholding Tax Exemption.

Customs Compliance Programmes

Brazil

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)
Blue Line (Express customs clearance)	2008	Import/ export/ transit	Whole supply chain (a company must be involved in a minimum of 100 international trade transactions per month worth a total of at least 20 million USD)	There is specific legislation on Blue Line and AEO	Introduction of the security component in 2009

Accreditation (components, process)	Benefits
<p>General criteria :</p> <ol style="list-style-type: none"> 1. Be an enterprise with a consolidated social contract; 2. Have well established internal audit systems; 3. Adhere to the financial criteria; 4. Electronic archive of the results of audit and other paperwork. 	<p>For importers:</p> <ol style="list-style-type: none"> 1. Preferential storage for cargo; 2. Less customs inspections of cargo; 3. Preferential treatment of cargo, selected for inspection. <p>For exporters:</p> <ol style="list-style-type: none"> 1. Dispatch of cargo with reduced number of customs inspections involved; 2. Preferential treatment for cargo, selected for customs inspections.

Egypt

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Accounting management services (AMS)	10.2005	Import	Importers	Customs laws and its executive bill	Expand the programme field to include the whole supply chain	In 2011 – 410 members

Accreditation (components, process)	Benefits
<p>Accreditation:</p> <ol style="list-style-type: none"> 1. Select the company based its trade volume; 2. Organise a site visit to explain the programme, working mechanisms and its benefits and the compatibility of the systems of the company to be approved as an authorized operator; 3. Revise the application form and the attached documents and execute its profiling; 4. Evaluate the company through its history record; 5. Complete the company profile at the Accounting Management Services Directorate and declare its acceptance or refusal; 6. Include the accepted company in the system at customs offices. 	<ol style="list-style-type: none"> 1. Release the importers shipments as soon as possible; 2. Support the importer by generating trust in his transactions; reduce the costs; 3. Provide a point of contacts between the importers and customs to solve any obstacles in releasing procedures.

EI Salvador

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
PACE (Programa Aduanero de Cumplimiento Empresarial; Customs programme on business compliance)	04.2008 preparatory stage of the programme 12.2008 – launching the programme	Import	Importers (all sizes, including SMEs)	Inclusion of AEO notion into the Single Customs Code of Central America and other regional legislation	PACE implementation for SMEs until April 2009 (quantitative study; define potential SMEs; monitor and evaluate). Add exports into the scheme.	75 operators invited for PACE: 37 accepted; 1 refused; 11 being evaluated; 24 have not responded. Out of those that accepted 5 have been operating since 12.2008. PACE includes account administrators of companies to facilitate attention on incidents during import procedures.

Accreditation (components, process)	Benefits
<p>General criteria:</p> <ol style="list-style-type: none"> 1. Financial cap for big companies and SMEs (more or less USD 2,000,000 of trade volume per year); 2. Solvency criteria (incl. ISSS and AFP); 3. Not more than 2% of tributary discrepancies per year; 4. Conformity of documents (on VAT, rent); 5. Transparent accounting etc. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Assistance to buy goods in conformity with law; 2. The process of buying; 3. Arrival of goods; 4. Calculation of tariffs and identification of obligations; 5. Submission of declaration; 6. No red/green line decision; no inspection => payment; 7. Goods arrive and are dispatched; 8. Post-clearance audit. 	<ol style="list-style-type: none"> 1. Predictability; 2. Concrete official to deal with big importers; 3. Special benefits for low risk companies; 4. Facilitation of processes in ports; 5. Cost reductions (no delays, inventory, capital, storage space); 6. Lowering the risk of penalties or sanctions; 7. Reduction of opportunities for corruption; 8. Special lane for PACE members; 9. Fast processing during physical checks.

Indonesia

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
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	n/a

Accreditation (components, process)	Benefits
General requirements: 1. Importer with verified track record (good record in customs); 2. Adequate/ sufficient internal control; 3. Clear nature of business.	For importers: less costs, faster customs clearance; For Customs: decreased congestion of imported goods and decreased quantity of physical inspection.

Rwanda

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
<p>Compliant Trader schemes of two types:</p> <p>1. Gold Card Scheme (Risk based selectivity channels).</p> <p>2. Pre-clearance (enables low risk importers to clear their goods before the arrival of the consignment)</p>	<p>Gold Card scheme – 03.2008;</p> <p>Pre-clearance facilitation – 09.2007.</p>	<p>Import</p>	<p>Importers</p>	<p>Programmes supported by national legislation. System built on importers' compliance records.</p>	<p>To continue developing the Compliant Trader Scheme as it is in line with the determination to facilitate international trade and encourage compliance.</p>	<p>n/a</p>

Senegal

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Privileged Partnerships Programme	17 June 2011	Import/export	Importers, exporters, customs agents, transporters		Preparing a modification to the Customs Code (to integrate the facilitation aspect)	Two companies signed the protocol; four requests are being studied.

Accreditation (components, process)	Benefits
<ol style="list-style-type: none"> 1. Produce a file on: <ol style="list-style-type: none"> a) the level and nature of the activity; b) the existence of a protected electronic filing system for documents of interest to Customs; c) working methods in relation to Customs regulations; d) history of taxation and disputes; e) policy on training in supply chain security. 2. Satisfy the following conditions: <ol style="list-style-type: none"> a) submit credit declarations; b) fiscal and social security contributions must be in order; c) financial situation is such as to allow commitments to be met and ensure payment of the relevant duties and charges; d) have secure buildings, loading sites and means of transport; e) have sufficient experience in the branch of activity concerned; f) comply with all control measures conducted by the service, whether they be scheduled periodic checks (one check per year in principle) or unannounced; g) be capable of maintaining up-to-date, accurate, full, verifiable records on Customs operations; h) have a computerized accounts management system; i) have a filing system such that Customs can conduct any necessary check on Customs operations during the prescribed period. Full access by Customs to those files in accordance with the conditions laid down in the regulations is a requirement. 	<ol style="list-style-type: none"> 1. Immediate release of goods upon registration of the accounting documents and fast-track removal procedure; 2. Declarations acknowledged as “In Compliance” for randomly selected operations in the inspection channel and priority processing of those operations; 3. Possibility of replacing the usual financial securities (e.g. bonds, cash deposits) with a company surety; 4. Relocation of physical controls to the undertaking’s premises; 5. Establishment within the Customs service of mandatory time limits on processing for all stages; 6. Possible conclusion of protocols to deal with special circumstances; 7. Possibility of obtaining binding prior information; 8. Reduction and rationalization of post-clearance audits.

Serbia

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Procedure for Simplified Declaring of Goods	Test phase started 01.03.2009	Import/export	Importers, exporters	Voluntary participation Customs Law adopted (in force from 03 May 2010) Implementing Regulation, Art.21-40 (in force from 01.01.2011)		From 1 June 2009 till 1 April 2010 – 5 companies use simplified procedure Launching the AEO programme is envisaged in 2012 Since 1 October 2010, 192 companies use simplified export customs procedures based on commercial document. Since 4 April 2011, 22 companies use simplified export and import customs procedures, based on centralized clearance.

Accreditation (components, process)	Benefits
<p>Two types of authorizations for simplified declaring based on an accounting document, will be issued:</p> <ol style="list-style-type: none"> 1. For simplified declaring of goods in import procedures; 2. For simplified declaring of goods in export procedures. <p>Accreditation:</p> <ol style="list-style-type: none"> 1. Economic operator submits a request for simplified declaring (type 1 or type 2) to the responsible Customs House; 2. Request is being reviewed by the Customs House and the Headquarters. A special Working Group will examine the documentation submitted; 3. The Post-Clearance Audit Department carries out an audit of the company business and submits a written opinion and recommendation based on which the Working Group reaches a final decision; 4. The Headquarters sends its opinion to the responsible Customs House which will either issue an authorization for simplified declaring in import/export procedures or reject the request. The Customs House has to respond to the request no later than 60 days after its submission. 	<ol style="list-style-type: none"> 1. “Home” customs clearance; 2. Simplified procedure; 3. Customs procedure outside working hours; 4. Reduced costs; 5. Enhanced competitiveness of the authorized company.

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

Thailand

Title	Date launched	Scope	Type of operator	Legislation	Further plans (deadlines)	Miscellaneous
Gold Card	25.01.1999	Import/export	Importers, exporters, trading companies	Customs Act; Customs Notification No.8/2542 (1999)	Revised incentive schemes and qualifications of operators (June 2010)	Approximately 248 operators
Licensed Customs Broker	26.10.2000	Import/export/ transit/ transshipment/ re-export	Customs brokers	Customs Act; Customs Notification No.76/2552(2009)	N/A	Approximately 210 operators

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Appendix 1. Mutual Recognition Status

Concluded MRAs (19)

Date	Country
June 2007	New Zealand – USA
May 2008	Japan – New Zealand
June 2008	Canada – USA
June 2008	Jordan – USA
June 2009	Japan – USA
July 2009	EU – Norway*
July 2009	EU – Switzerland*
June 2010	Canada – Japan
June 2010	Canada – Korea
June 2010	Canada – Singapore
June 2010	EU – Japan
June 2010	Korea – Singapore
June 2010	Korea – USA
January 2011	Andorra – EU**
May 2011	Japan – Korea
June 2011	Korea – New Zealand
June 2011	Japan – Singapore
May 2012	EU-USA
June 2012	China - Singapore

*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.

MRAs being negotiated (10)

China – EU
China-Japan
Japan - Malaysia
China-Korea
Hong Kong, China – Korea
India-Korea
Israel-Korea
New Zealand – Singapore
Norway - Switzerland
Singapore - USA

Number of MRAs per country

Country	Signed	In negotiation
Andorra	1	0
Canada	4	0
China	1	3
EU	5	1
Hong Kong, China	0	1
India	0	1
Israel	0	1
Japan	6	2
Jordan	1	0
Korea	5	4
Malaysia	0	1
New Zealand	3	1
Norway	1	1
Singapore	4	2
Switzerland	1	1
USA	6	1

Appendix 2. List of Programmes

Operational AEO Programmes (24)

Country	Title	Type
Algeria	AEO	Import/export
Andorra*	AEO	Import/export
Argentina	Customs System of Reliable Operators (SAOC)	Export
Canada	Partners in Protection (PIP) Customs Self-Assessment (CSA)	PIP - Import/export CSA - Import
China	Classified Management of Enterprises	Import/export
Colombia	AEO	Import/export
Costa Rica	Customs Facilitation Programme for Reliable Trade (PROFAC)	Export
Dominican Republic	AEO	Import/export
EU (27 countries)	AEO	Import/export
Guatemala	AEO	Import/export
Hong Kong, China	Hong Kong AEO Programme	Import/export
Israel	AEO	Import/export
Japan	AEO	Import/export
Jordan	Golden List	Import/export
Kenya	AEO	Import/export
Korea	AEO	Import/export
Malaysia	AEO	Import/export
Mexico	New Programme of Certified Companies (NEEC)	Export
New Zealand	Secure Exports Scheme (SES)	Export
Norway	AEO	Import/export
Singapore	Secure Trade Partnership (STP)	Import/export
Switzerland	AEO	Import/export
USA	Customs-Trade Partnership against Terrorism (C-TPAT)	Import
Zambia	Customs Accredited Clients Programme (CACP)	Import

*Information not available

AEO Programmes to be launched (8)

Country	Title	Type
Botswana	Trans Kalahari Accreditation Scheme	Import/export
Chile	AEO pilot	Export
Former Yugoslav Republic of Macedonia	AEO	Import/export
Morocco	AEO	Import/export
Peru	Certified Customs User	Export
Tunisia	AEO	Import/export
Turkey	AEO	Import/export
Uganda	AEO	Import/export

Customs Compliance Programmes (9)

Country	Title	Type
Brazil	Blue Line	Import/export/transit
Egypt	Accounting Management Services (AMS)	Import
El Salvador	PACE	Import
Indonesia	MITA	Import
Rwanda	Compliant Trader Schemes (Gold Card Scheme and Pre-clearance Scheme)	Import
Senegal	Privileged Partnership Programme	
Serbia	Procedure for Simplified Declaring of Goods	Import/export
Tanzania	Compliant Traders' Scheme	Import
Thailand	Gold Card Licensed Customs Broker	Import/export