WCO Guidelines on disaster management and supply chain continuity

JUNE 2021
WCO Guidelines on disaster management and supply chain continuity

Responding to the COVID-19 pandemic and preparing to tackle future disruptive events

June 2021

Compliance and Facilitation Directorate
Procedures and Facilitation Sub-Directorate
FOREWORD BY THE SECRETARY GENERAL

When catastrophic events occur, it is critical that affected populations receive the support they need in a timely manner and that rescue operations are carried out efficiently, effectively and in a coordinated way. The COVID-19 global health crisis has deeply impacted our societies and put the international community under enormous pressure to stop the spread of the virus, provide medical support where required and distribute vaccines safely and securely. In addition, as a result of climate change, natural hazards have become more and more common place and the incidence of extreme weather events has increased, disrupting the lives of many communities, especially in developing countries.

Customs is at the forefront in supporting people in need. It plays a pivotal role in facilitating the movement of emergency goods and supplies and in contributing to ensure that humanitarian aid is shipped efficiently worldwide.

The World Customs Organization (WCO) is fully committed to supporting its Members in this important and time-sensitive task. Accordingly, in collaboration with Members and with financial support from the Government of Japan, the WCO is pleased to present the “WCO Guidelines on Disaster Management and Supply Chain Continuity”, aimed at enhancing the ability of Customs administrations to face the challenges stemming from infectious diseases and natural disasters while ensuring supply chain continuity.

The Guidelines were drafted and promoted by the WCO COVID-19 Project, an initiative launched in June 2020. The text includes contributions provided by Members of all the WCO regions and by stakeholders.

To overcome the disruption caused by the COVID-19 crisis, WCO Members have improved, simplified and digitalized a number of Customs procedures facilitating emergency operations, while at the same time helping thousands of businesses that rely on trade to survive. Members’ expertise was crucial in developing this innovative tool and in reflecting and acknowledging national and regional priorities and raising awareness of the role played by Customs administrations in disaster relief.

I strongly hope that all WCO Members, as well as stakeholders involved in trade facilitation and humanitarian aid, will make full use of the best practices contained in these Guidelines. The Guidelines are a living document and I therefore encourage all readers to continue sharing their experiences with the WCO Secretariat in an innovative and collaborative way, based on the spirit of mutual assistance that characterizes the Customs community, in particular during difficult times.

Dr. Kunio Mikuriya,
Secretary General, World Customs Organization
List of Acronyms

ABF: Australia Border Force
AEO: Authorized Economic Operator
CBM: Coordinated Border Management
CBP: Customs and Border Protection
CBSA: Canada Border Service Agency
EOC: Emergency Operations Centre
IFRC: International Federation of Red Cross and Red Crescent Societies
IO: International Organizations
LDC: Least Developed Countries
MoU: Memorandum of Understanding
NDMA: National Disaster Management Authority
NGOs: Non-Governmental Organizations
OSBP: One-Stop Border Post
PCA: Post-Clearance Audit
PPE: Personal Protective Equipment
RKC: Revised Kyoto Convention
UNOCHA: United Nations Office for the Coordination of Humanitarian Affairs
UNDRR: United Nations Office for Disaster Risk Reduction
WCA: West and Central Africa
WHO: World Health Organization
# Table of contents

I. INTRODUCTION ......................................................................................................................... 1

1. Context ........................................................................................................................................ 1

2. Background .................................................................................................................................... 2
   2.1. Relevant WCO instruments and tools on natural disaster relief ........................................... 2
   2.2. WCO instruments and tools that help ensure supply chain continuity ............................... 3
   2.3. Overview of WCO initiatives on natural disaster relief ....................................................... 3

3. Objectives ..................................................................................................................................... 4

4. Scope and structure ....................................................................................................................... 4

II. GUIDELINES ............................................................................................................................... 6

A. Preparedness phase ...................................................................................................................... 6
   1. Promoting the role of Customs in disaster management ......................................................... 7
   2. Reviewing the national Customs legal framework ................................................................. 8
   3. Use of technology ....................................................................................................................... 8
   4. Alignment with international standards .................................................................................... 9
   5. Business Continuity planning ................................................................................................. 9
   6. Advocating the licensing/registration of humanitarian actors .............................................. 10
   7. Establishment of an Emergency Operations Centre .............................................................. 11
   8. Procurement of rapidly deployed emergency infrastructure .............................................. 12
   9. Improvement of Customs staff readiness .............................................................................. 12
      9.1. Incorporating disaster management in Customs training plans ...................................... 12
      9.2. Conducting training for Customs officers, Customs brokers, humanitarian operators and other stakeholders .......................................................................................... 13
      9.3. Preparing Standard Operating Procedures (SOPs) for the processing of relief consignments ..................................................................................................................... 14
      9.4. Conducting simulation exercises ...................................................................................... 14
      9.5. Teleworking and online training ...................................................................................... 15
   10. Protective measures for Customs staff .................................................................................... 16
      10.1. Procurement of Personal Protective Equipment (PPE) ................................................... 16
      10.2. Adoption of appropriate health and safety protocols ...................................................... 17

B. Response phase .......................................................................................................................... 20
   1. Creation of a pandemic/disaster task force ............................................................................ 20
   2. Communication and transparency ......................................................................................... 20
2.1. Communication with Customs staff ................................................................. 21
2.2. Communication with stakeholders................................................................. 21
3. Adjusting the work environment and modus operandi ........................................... 22
4. Contributing to the establishment of relief and essential goods lists .................. 23
5. Expediting the clearance process ...................................................................... 24
5.1. Operating a permanent clearance system.......................................................... 24
5.2. Establishing a support help desk ..................................................................... 25
5.3. Customs declaration ................................................................................. 25
5.3.1. E-declaration .................................................................................. 25
5.3.2. Simplified/provisional declarations ......................................................... 26
5.3.3. Submission of supporting documents ....................................................... 27
5.4. Enhanced use of risk management .................................................................. 28
5.4.1. Use of data analytics for risk management .............................................. 29
5.5. Pre-arrival processing and immediate release of goods ................................. 29
5.6. Inspection of goods .................................................................................. 30
5.6.1. Optimizing the use of Non-Intrusive Inspection equipment ...................... 30
5.6.2. Prioritization of inspection of relief consignments .................................... 31
5.6.3. The remote inspection of goods ............................................................... 32
5.7. Payment of Customs duties and taxes ............................................................. 33
5.7.1. E-payment .................................................................................. 33
5.7.2. Implementing temporary exemption of duty payment for relief consignments and essential goods ................................................................. 34
5.7.3. Duties and tax payment deferral, penalty wavers, payment methods .......... 35
6. Post-Clearance Audit ....................................................................................... 36
6.1. Use of remote/virtual Post-Clearance Audit (PCA) .......................................... 36
7. Cooperation and partnerships ........................................................................... 37
7.1. Cooperation with the private sector ................................................................. 37
7.1.1. The Authorized Economic Operator: a key element for supply chain continuity ......................................................... 37
7.1.2. The AEO and disaster relief ................................................................... 39
7.1.3. AEO remote/virtual validation/revalidation ............................................... 39
7.2. Coordinated Border Management (CBM) ....................................................... 40
7.2.1. Customs-to-other government agencies cooperation ............................... 41
7.2.2. The Single Window ............................................................................ 42
7.2.3. Customs-to-Customs cooperation ........................................................... 43
7.2.4. One-Stop Border Post (OSBP) ............................................................... 44
8. Temporary admission and the ATA carnet ........................................................... 45
9. Transit ............................................................................................................... 47
10. Cross-border E-commerce ............................................................................... 48
11. Passengers Controls ...................................................................................... 49
12. Protection of society ...................................................................................... 50
C. Recovery phase.................................................................................................................57
  1. Designing the recovery planning team...........................................................................57
  2. Assessment of the situation..........................................................................................58
  3. Assessment of the measures implemented during the response phase......................58
  4. Strengthening and sustaining IT solutions ....................................................................59
  5. Supporting Human Resources......................................................................................60
  6. Enforcement activities ................................................................................................60
  7. Ongoing communication..............................................................................................60
  8. Enhanced Customs-to-Business cooperation ...............................................................61
  9. Revision of Business Continuity Plans and SOPs.........................................................61

APPENDIX I ...........................................................................................................................63

APPENDIX II ........................................................................................................................67

ANNEX I ...............................................................................................................................69

ANNEX II .............................................................................................................................75
I. Introduction

1. CONTEXT

The beginning of this decade was marked by an unprecedented event: the unexpected outbreak of a novel corona virus disease (COVID-19) that the World Health Organization (WHO) declared a Public Health Emergency of International Concern (PHEIC) in January 2020. In light of the rapid and global spread of the disease the WHO decided, in less than two months, to characterize COVID-19 as a pandemic, and urged all countries to take the necessary measures to contain it.

In response to the official communication by the WHO on the risks associated with the rapid spread of the virus, many countries have implemented a number of measures, including border closures, travel restrictions and intensive screening procedures at borders. These measures initially appeared to be uncoordinated, and caused unprecedented disruption to the cross-border movement of goods and people.

The uncertainty and unpredictability that characterized the situation at borders was made more challenging by the influx of increasing volumes of medical supplies, equipment and other essential goods. Taking into consideration the high risk of infection, the nature of imported goods and the lack of experience in dealing with them, many Customs administrations experienced considerable difficulties in ensuring the continuation not only of regular trade, but also the movement of essential goods needed to mitigate the impact of COVID-19.

As key players in the global supply chain, Customs administrations were strongly urged to ensure the stability and continuity of trade and to facilitate and expedite the movements of relief and essential goods, in order to help minimize the overall negative impact of the pandemic on economies and societies.

The WCO, as the internationally recognized voice of Customs, reacted rapidly to the situation caused by the pandemic. It undertook a number of actions, such as the dissemination of the relevant WCO instruments and tools, the provision of guidance material to the Customs community, and the sharing of expertise and best practices.

Over the years the WCO, has gained significant experience in the development of international standards, has produced several instruments and tools that reinforce the crucial role played by Customs in natural disaster relief by formulating simplified procedures to process relief consignments. This enables Customs administrations to operate during emergency situations and to detail the approach needed during the recovery phase. Such instruments and tools were implemented by the Customs community to respond to the pandemic.
The unprecedented impact of COVID-19 made it clear that the Customs community needed a new tool setting out clear directions and best practices aiming to ensure better preparedness, response to and recovery from pandemics1 (or epidemics) and natural disasters by Customs administrations.

2. BACKGROUND

As noted above, the WCO has developed international standards, and conducted a number of activities and initiatives to support its Members.

2.1. Relevant WCO instruments and tools on natural disaster relief

- International Convention on the Simplification and Harmonization of Customs procedures, as amended (Revised Kyoto Convention - RKC - see Annex I)

Chapter 5, Specific Annex J to the RKC, outlines the provisions that Customs administrations should establish to expedite the clearance of relief consignments. This Chapter expands upon the previous Customs Co-operation Council (CCC) Recommendation to Expedite the Forwarding of Relief Consignments in the Event of Disasters (1970). The special provisions included in this Chapter do not apply to goods sent via post, nor do they apply to alcohol, alcoholic beverages, tobacco or tobacco products.

The provisions of Chapter 5 apply to the Customs formalities involved in the clearance of relief consignments at any stage of their transportation, be it for export, transit or import. This Chapter deals with the greater facilities provided for relief consignments as compared with provisions relating to the treatment by Customs of other goods that are not urgent. When Customs are clearing relief consignments, controls should be restricted to the absolute minimum necessary. The clearance of relief consignments has been the subject of discussions held between the WCO and the United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA). In cooperation with the WCO, UNOCHA drew up a Model Agreement on Customs Facilitation in International Emergency Humanitarian Assistance, establishing a framework for the expedited delivery of relief goods in connection with humanitarian assistance and emergency relief work.

- Convention on Temporary Admission (Istanbul, 26 June 1990)/ Istanbul Convention (see Annex I)

On 26 June 1990, the WCO Council adopted the Convention on Temporary Admission (the “Istanbul Convention”), which entered into force on 27 November 1993. Annex B.9 to the Convention concerns goods imported for humanitarian purposes to facilitate their temporary admission in times of crisis.

1 To facilitate references to the COVID-19 situation, the term “pandemic” is frequently used in this document. However, it should be understood that these Guidelines also cover epidemics.
In June 2011, during the WCO’s Council Sessions, Members adopted a Resolution on the Role of Customs in Natural Disaster Relief. This Resolution noted the increase in the number of natural disasters affecting populations and requiring urgent international humanitarian assistance, and the need to enhance the role of Customs in the management of humanitarian relief operations. The purpose of this text was to show Customs’ commitment without compromising appropriate standards of Customs control, and to provide a suitable response in the event of natural disasters by facilitating the entry, exit and transit of disaster relief consignments.

2.2. WCO instruments and tools that help ensure supply chain continuity

The instruments and tools listed below contain provisions that are relevant to the continuity of the supply chain in the event of disruptions caused by natural disasters or pandemics. These provisions are detailed in the body of the Guidelines where appropriate.

- The SAFE Framework of Standards (SAFE FoS)
- The Framework of Standards for Cross-border E-commerce
- The Trade Recovery Guidelines
- The Coordinated Border Management Compendium
- The Risk Management Compendium

2.3. Overview of WCO initiatives on natural disaster relief

Following the adoption of the June 2011 Resolution, the WCO Secretariat carried out several activities to implement it. Inter alia, it held joint seminars with UNOCHA and IFRC on the role of Customs in natural disaster relief, covering five WCO regions.

The seminars brought together participants from WCO Member administrations and included representatives from national disaster management authorities, the Red Cross/Red Crescent (RCRC) national societies, non-governmental organizations (NGOs) and United Nations agencies, among others. Participants shared the experiences and perspectives of Customs authorities and key humanitarian partners in order to obtain feedback on future needs, and were also informed about the existing tools, instruments and initiatives developed by the WCO, UNOCHA and IFRC.

In recent years, the WCO has supported its Members in improving their capacity to deal with emergency situations through different initiatives, such as the Customs for Relief of Epidemic Diseases (C-RED) project. This project was funded by the Government of the Netherlands and implemented by the WCO Secretariat in the West and Central Africa (WCA) region to tackle the spread of the Ebola virus, protect Customs officers on the front line and expedite the clearance of relief goods. The project assisted six Members in the WCA region to improve their preparedness to respond nationally to regional outbreaks of epidemics or natural disasters.
Following the outbreak of COVID-19, the WCO launched the COVID-19 Project with the financial support of the Government of Japan, with the aim of improving the capacity of the developing and least developed countries to deal with the COVID-19 pandemic, and with other infectious diseases and disruptive events. The key project deliverables are the development of these Guidelines, and the provision of capacity building activities to WCO Members at the regional, sub-regional and national levels.

3. OBJECTIVES

The WCO Guidelines on disaster management and supply chain continuity (hereinafter referred to as “the Guidelines”) are a comprehensive tool. If implemented, the Guidelines should strengthen the preparedness of Customs administrations to respond to, and recover from, disruptive events.

The Guidelines serve three main objectives:
- Raising awareness of the crucial role that Customs administrations play in disaster relief and supporting Customs administrations in implementing the provisions of other WCO-related instruments and tools;
- Supporting Customs administrations in enhancing their level of preparedness to respond to pandemics and natural disasters; and
- Providing Customs administrations with clear recommendations supported by best practices to address the challenges stemming from infectious diseases and natural disasters, so as to expedite the movement of relief goods and ensure supply chain continuity.

Given the diversity of Customs regulations and systems worldwide, and the number of different approaches to disaster management adopted at national level, the measures envisaged will not have the same relevance to each country. Customs response plans will consequently have to be adapted to cater for unique local circumstances.

4. SCOPE AND STRUCTURE

This document is divided into two sections: I. Introduction, and II. The Guidelines. The Introduction describes the context within which the Guidelines were drafted. It also covers the WCO initiatives, instruments and tools relevant to natural disaster relief, explains the main objectives of the Guidelines, defines their scope and details their structure. Section II provides guidance on the three phases of the disaster management cycle: preparedness, response and recovery.

They cover a wide range of Customs topics, including organizational development, risk management, Authorized Economic Operator (AEO) and Coordinated Border Management (CBM)
inter alia, taking into account the existing WCO instruments and tools to avoid any overlap with, or duplication of, previous work.

It should be stressed that it is widely agreed within academia that, despite some similarities in terms of disruption and losses, pandemics such as COVID-19 differ from natural disasters in their scale, timeframe and impact. Pandemics have a wider impact than natural disasters, such as hurricanes, typhoons or earthquakes. Natural disasters often occur in a specific region or country (some of which are particularly prone to such events). Pandemics, on the other hand, spread globally and impact several countries.

Natural disasters can destroy trade-enabling infrastructures such as roads, ports and airports. Pandemics do not have a similar physically destructive impact, but the measures implemented to contain their spread (lockdowns, curfews, social distancing, etc.) often generate dramatic socio-economic consequences.

The timeframe of pandemics is usually longer than that of natural disasters, and the level of unpredictability that they create is even higher (several waves, vaccine effectiveness, etc.).

Natural disasters are limited in time, and allow authorities to better plan the operations needed to successfully manage the relief and initial recovery phases.

These Guidelines address both pandemics and natural disasters, and provide recommendations that could be useful in dealing with either situation by enhancing the preparedness of Customs administrations. The best practices and examples mentioned refer to the COVID-19 pandemic and the lessons learned from it. The Guidelines cover the three main phases of the disaster management cycle: the preparedness phase, the response phase, and the recovery phase.

To facilitate the implementation of the Guidelines, Customs administrations are invited to consider them as a whole, rather than to look for separate and specific measures to be put in place during each phase of the disaster management cycle. Customs procedures and practices are explained and presented bearing in mind the main objective of the document, which is to ensure the continuity of the supply chain and the expedited movement of goods in times of crisis.

---

II. Guidelines

A. PREPAREDNESS PHASE

The preparedness phase is crucial to the effective, efficient and successful management of pandemics and natural disasters and, during this phase, Customs administrations should take action to reduce the potential impact of such events.

The COVID-19 pandemic revealed that many Customs administrations were not adequately prepared to respond to and manage this type of disruptive event. A number of Members did not design or implement specific regulations and procedures to define essential goods and services and to clear shipments containing critical and relief items quickly.

Preparedness requires, inter alia, the involvement of Customs administrations in the setting up of national emergency plans by the authority in charge of disaster management, preparing necessary regulatory and legal frameworks, preparing Business Continuity and contingency plans, implementing adequate Customs measures, training Customs staff, simulating scenarios, regularly testing equipment and procedures, and implementing lessons learned from past experiences.

Figure 1: The preparedness cycle

1. Promoting the role of Customs in disaster management

Customs administrations should be involved in their national government’s overall emergency planning and preparation to tackle natural disasters, and should advocate to promote their role in this area.

Many Members have a dedicated body at national level in charge of disaster management and mandated to lay down policies for it. This authority ensures a continuous and integrated planning, organizing, coordinating and implementing measures which are necessary to mitigate or reduce risks and the associated consequences, including capacity building, preparedness and response.

The COVID-19 pandemic illustrated that Customs administrations play an important role in national response strategies to mitigate natural disasters and epidemic-related public health and safety risks. It is therefore of the utmost importance that they are adequately integrated into the preparedness and early response mechanisms.

Customs administrations must strive to have their role recognized throughout the disaster management phases, and should work closely with the authority in charge of disaster management to ensure that the established emergency management plans reflect the Customs perspective with regard to the clearance of relief goods. The cooperation between Customs and the disaster management entity may, among others:

- Contribute to the establishment of a common list of essential and relief goods;
- Help identify humanitarian actors who may be allowed to import, transit and export relief supplies;
- Provide simplification and “fast-track” procedures using WCO instruments and tools or any other national or international relevant tool; and
- Facilitate analysis of necessary measures for supply chain continuity.

Box 1: Members’ practices

1) Guatemala

The Customs service is part of the National Coordinator for Disaster Reduction (CONRED), which allows Customs to have immediate information on the management of the crisis and to be clear about the procedures that must be applied to receive donations and humanitarian aid.

2) The United Arab Emirates

The Federal Customs Authority of the United Arab Emirates is a member of the National Crisis and Emergency Management Authority (NCEMA) team, which allows Customs to be part of the decisions made by the crisis team, hence ensuring the continuity of Customs tasks and procedures, while taking precautionary measures.
2. Reviewing the national Customs legal framework

National Customs legislation, regulations and administrative processes should contain provisions on expediting the movement of relief goods and ensuring supply chain continuity in the aftermath of disasters, pandemics and other disruptive events.

Provisions on the Customs procedures applicable in these circumstances should allow:

- Physical inspections to be kept to the minimum necessary;
- The acceptance of Customs declarations and supporting documents that satisfy minimum requirements of security and compliance based on risk management; and
- Enhanced cooperation and partnerships between Customs and stakeholders.

With respect to the clearance of relief consignments, in addition to the provisions included in Chapter 5 of Specific Annex J to the RKC, Customs administrations may coordinate with the supervisory authority and other government agencies to include in their national legislation the following legal facilities to ensure the expedited movement of relief goods:

- Exemption from Customs duties, taxes, tariffs or government fees;
- Simplified and expedited processes for duty exemption applications (or a refund of any duties, taxes, tariffs or fees already paid);
- Exemption from certain economic prohibitions or restrictions on export and import;
- Simplified and expedited approval processes or licenses to import and export relevant items.

In a number of countries, experience with disasters has shown that the national Customs legislation lacked the flexible provisions needed to allow the rapid clearance of relief goods.

In contrast, a pre-established and clear legal framework encouraging the use of technology and simplification would allow the Member concerned to better manage the movements of priority goods and the coordination of international humanitarian assistance.

It is highly recommended that Members review their national legislation to incorporate the provisions of the WCO instruments and tools relating to facilitation measures that help expedite the cross-border movement of goods, in addition to those described in these Guidelines (see B. Response phase).

3. Use of technology

Chapter 7 (Application of Information Technologies) of the General Annex to the RKC invites Customs administrations to use information technology to support and modernize Customs operations and processes, to enhance their efficiency and reduce the cost for trade.
In the event of disasters or pandemics, Customs administrations are expected to guarantee simplified and harmonized procedures that enable the continuity and stability of the supply chain, and the rapid clearance of relief consignments and essential goods, while ensuring that health and safety risks are appropriately addressed.

The use of technology, and common data and information system standards, can ensure the completeness and accuracy of data, as well as facilitate interoperability and data-sharing between relevant agencies. This can benefit disaster relief and result in improved transparency and risk management, expedited clearance of relief goods, and enhanced compliance and safety.

In the context of the COVID-19 pandemic, or in the context of other infectious diseases and natural disasters, the use of advanced technologies such as data analytics, artificial intelligence, facial recognition technology, etc. allows the implementation of contactless procedures, thus limiting physical contact, preventing the spread of the disease, protecting Customs staff, and ensuring the continuity and safety of operations.

More details and examples of the use of technology are provided below under B. Response phase.

4. **Alignment with international standards**

To improve their response to the challenges they are facing, Customs administrations should align their procedures and processes with international standards, and implement international instruments and tools.

This is a long-term process that requires significant planning. Once achieved, however, such alignment enhances preparedness. While it is possible to implement only selected tools and instruments during the initial response phase that follows a pandemic or a disaster, a holistic approach is highly recommended.

The modernization of Customs procedures, and the adoption of global standards, have the potential to improve efficiency in every part of the supply chain as goods are moved across borders, including in the event of disaster relief.

Key concepts for the modernization of Customs, such as AEO, CBM and the Single Window, will be addressed under B. Response phase.

5. **Business Continuity planning**

Business Continuity planning is addressed in the General Annex to the Revised Kyoto Convention, Chapter 7, Guidelines on Application of Information and Communication Technology. It is defined as “the overall process of developing an action plan to ensure the continuation of business in the event of unexpected unavailability of a crucial system or facility. For Customs it means the ability of
the administration to maintain the collection of duties and taxes, the control of goods and people crossing the border, and the uninterrupted and speedy clearance of goods and people in international trade and travel.”

Business Continuity planning involves developing practical measures for Customs administrations to prepare for, and continue to operate after, an incident or crisis. A Business Continuity Plan will help to:

- Identify and prevent risks where possible;
- Prepare for risks that cannot be prevented;
- Respond and recover if an incident or crisis occurs.

Preparing a Business Continuity Plan will help Customs administrations to respond quickly to an incident and to reduce the period of time in which supply chains are disrupted, facilitate law enforcement, ensure the availability of essential goods to the public, and expedite the movement of relief goods. It may not be possible to predict every type of incident that could threaten the continuity of Customs operations, but the Plan should provide for a range of different scenarios (e.g. natural disasters, epidemics, etc.).

The COVID-19 pandemic has demonstrated how important it is to have a Business Continuity Plan in place in order to maintain the normal functioning of operations and avoid the disruption of Customs’ main tasks. Customs administrations should consider developing and updating their Business Continuity Plans, if available, as part of their holistic preparedness approach, to respond to any future natural disaster or pandemic.

**Box 2: Member’s practice**

**1) Jordan**

The Jordan Customs executive plan for tackling epidemic diseases issued in 2016 includes the measures taken by Jordan Customs to tackle any epidemic disease at all levels (strategic, tactical, operational) under the supervision of the Emergency and Crisis Management Committee. This executive plan is consistent with the national plan for tackling epidemic diseases.

**6. Advocating the licensing/registration of humanitarian actors**

Customs administrations should advocate the registration of eligible humanitarian actors and grant them greater legal facilities. The criteria for this should be laid down by domestic law and cover the following:

- Have adequate capacity and experience in disaster relief and comply with international quality standards;
- Adhere to the core humanitarian principles of humanity, neutrality and impartiality;
- Not intend to make profits or commercial gains from providing disaster relief; and
- Possess insurance cover for their disaster relief activities.

Certain international assisting actors could be deemed eligible on the grounds of their status and proven past abilities, such as assisting states, UN agencies, relevant intergovernmental organizations, etc.

Customs administrations should be involved in the approval/registration process. An expedited approval process should be in place, and it should be possible to rapidly activate and complete this process during the disaster relief phase.

7. Establishment of an Emergency Operations Centre

An Emergency Operations Centre (EOC) is a centralized command and control space where different Customs departments can plan and prepare for, and respond to, a wide variety of disruptive events. It is very important to coordinate different departments in one cohesive preparedness and response centre. EOC staff must collect and quickly analyse shared information, making decisions that can foster the continuity of Customs operations and supply chain stability. In addition to emergency situations, the EOC can be used for simulations and training exercises to enhance the preparedness of Customs staff.

The current pandemic has highlighted the importance of coordination amongst the different Customs departments and entry points to effectively manage the movement of goods and people crossing the border, while avoiding the spread of the virus and protecting Customs staff. The Emergency Operations Centre, if properly established and embedded in the organization, should foster the necessary coordination and preparedness to address disruptive events.

Box 3: Members’ practices

1) The Philippines

The Philippines Bureau of Customs is actively using the Incident Command System as its platform in response to any emergency. It has four experienced officers trained as incident commanders in Local and International Standards. Approximately 30 enforcement agents are also trained and currently assigned to the Bureau’s special elite units, the CPRIG (Customs Police Rapid Intervention Group) and the QRT (Quick Reaction Team), ready to respond at any given time to emergencies and incidents. 80% of employees are regularly trained in safety awareness and preparedness. 20% of them are set to undergo specialized training soon.
2) The United States (Customs and Border Protection CBP)

CBP has activated its Emergency Operations Center to assist in the execution of the CBP response to the COVID-19 pandemic. This 24/7 activity integrates representatives from all offices to manage emergency response assets and coordinate information and resources. The EOC has the full support of all offices to gather, integrate, and submit responses in a timely manner.

The EOC located at CBP Headquarters supports membership partners of the Crisis Action Team (CAT), with subject matter experts from component offices working to establish recommended courses of action for CBP leadership. A functional operational task force is established within the EOC to develop, prepare, and implement decisions, policies, and guidance for HQ and field personnel. CBP’s Office of Trade brought together the required subject matter experts to communicate and message requirements with internal and external partners.

8. Procurement of rapidly deployed emergency infrastructure

When pandemics such as COVID-19 occur, the existing clearance infrastructure may not be adequate or allow sufficient social distancing and limited physical contact. Moreover, in the event of a natural disaster, the infrastructure could be destroyed or heavily impacted, making the continuity of Customs operations impossible.

It is therefore highly recommended to prepare plans for contingency infrastructures that could be deployed rapidly at key border points, allowing Customs operations to be restored quickly, and ensuring the smooth influx of relief goods and the continuity and stability of supply chains.

9. Improvement of Customs staff readiness

The June 2011 Council Resolution on the Role of Customs in Natural Disaster Relief encourages Members to test their level of preparedness and capacity to manage emergency situations through simulation exercises. Another recommended action outlined in the Resolution is the drawing up and implementation of national training plans to ensure that Customs staff are qualified and able to manage emergency situations.

Customs administrations should also enhance their preparedness by producing Standard Operating Procedures (SOPs) and involving all stakeholders, such as humanitarian actors, Customs brokers, carriers, etc. in simulation exercises.

9.1. Incorporating disaster management in Customs training plans

It is crucial for Customs administrations to incorporate disaster management and related topics in training plans at all hierarchy levels. Training modules should cover the different phases of the disaster management cycle.
Training modules should contain measures to be implemented by Customs to mitigate the impact of disasters, ensure the continuity of operations and process special items, such as relief and essential goods and the personal possessions of relief personnel.

Training plans should be reviewed as often as possible in order to keep them up-to-date and incorporate best practices and lessons learned from previous emergencies, and allow cooperation with other Customs administrations to enhance peer-learning and sharing of experiences. In other words, staff training and development is key to enhancing staff preparedness by equipping them with the necessary skills and knowledge to effectively contribute to the organization’s service continuity and sustainability.

9.2. Conducting training for Customs officers, Customs brokers, humanitarian operators and other stakeholders

Training activities must be delivered to all Customs staff, at ports of entry or at headquarters, who may be required, in the event of an emergency, to contribute to the coordination and supervision of relief operations.

Training modules should cover leadership and management. Leadership is particularly critical when organizations have to adapt to difficult business environments, such as during the current pandemic, with a high risk of infection, high volumes of relief consignments, and a lack of experience in dealing with these issues. In addition, to help mitigate the overall impact of COVID-19 on economies and societies, leaders need to keep their teams motivated, productive and focused, so as to facilitate the clearance of all types of goods, not just relief consignments.

In addition to Customs staff, training activities should be extended to include other stakeholders, such as Customs brokers and humanitarian operators.

Customs brokers are very important players in the process of goods clearance, as they assist importers with the submission of Customs declarations based on their experience with national Customs formalities.

Humanitarian actors must be aware of the different Customs procedures that need to be taken into consideration before importing goods into a country, so as to avoid any delay in the clearance process and the resulting potential congestion of storage space. For example, previous experience with the clearance of relief consignments shows that many humanitarian actors have limited knowledge of the procedures required to import goods and equipment, and do not provide the mandatory documents that are required to expedite the clearance process.
9.3. Preparing Standard Operating Procedures (SOPs) for the processing of relief consignments

Standard Operating Procedures describe the operations to be carried out by Customs staff and other stakeholders to ensure the expedited movement of relief and essential goods in the event of a disaster. They avoid different interpretations of the Customs legislation and lead to a consistent application of rules and procedures at all Customs entry points. Humanitarian actors also need SOPs to have a clear understanding of the procedures and be compliant with the rules. Thus, SOPs provide clear guidance on the processes that should be followed in the case of disasters and other disruptive events by Customs staff, humanitarian and relief operators, and other stakeholders, to ensure coordination and a timely response. In order to ensure that SOPs are comprehensive and understandable, all stakeholders should be involved in their drafting, including humanitarian actors, airport/port authorities, etc.

In the event of pandemics or natural disasters, if SOPs are already in place, the movement of essential and relief goods will be smooth and rapid thanks to the transparency of the process and of the shared responsibilities between Customs and other stakeholders. Cooperation between Customs and stakeholders for the development and revision of SOPs should also be encouraged. (See Annex II).

9.4. Conducting simulation exercises

A simulation exercise is “an event that replicates selected aspects of a real emergency to provide an opportunity for testing procedures in place and raising awareness of preparedness and response requirements and actions”\(^3\). Simulation exercises should include lessons learned during previous emergency situations. The findings from reviews and commissions concerning previous shortcomings should be considered when preparing and training for future scenarios.

Simulation exercises are a useful way of taking proactive steps to prepare effective responses to emergencies. Simulations can be used to test IT systems, emergency procedures, contingency plans, response mechanisms and equipment. The results can be used to make improvements to an organization’s preparedness capacity, and therefore play an important role in promoting a culture of enhanced preparedness.

In the context of Customs administrations, simulation exercises should be carried out with a wide selection of key stakeholders to build and test coordination procedures and the effectiveness of links between entities. They can test the preparedness of Customs staff and the level of

\(^{3}\) The World Food Program Emergency preparedness and Response Branch 2013 https://docs.wfp.org/api/documents/WFP-0000037832/download/
coordination with other stakeholders, as well as their ability to put Standard Operating Procedures (SOPs) into practice.

9.5. Teleworking and online training

During emergency situations such as pandemics, when the risk of infection is high and movement from one place to another can be risky, it may be difficult for Customs personnel to carry out their regular duties at their offices, or to attend scheduled training sessions. The current pandemic has provided an opportunity for Customs professionals to shift away from inflexible and standardized work environments and to adopt new working methods such as, for instance, digitalization, teleworking and online training. Customs administrations should be prepared to switch rapidly to different environments when needed, and should therefore have the required equipment and capacities to carry out online work and training.

Box 4: Members’ practices

1) Japan

Due to the spread of COVID-19 in Japan, the Customs Training Institute (CTI) changed its training from the conventional classroom format at the CTI to small group on-the-job training (OJT) at the workplace, combined with home-based online training through the delivery of a series of recorded lectures, with a view to safeguarding the health of both trainees and lecturers by following the government’s “stay home” guidance. To this end, online training was limited to key subjects, and its duration was kept to the necessary minimum. This is the first time home-based online induction training has been carried out by Japan Customs. The CTI has therefore made various detailed arrangements and ensured coordination with the Customs and Tariff Bureau (CTB) of the Ministry of Finance and the respective regional Customs, especially in order to ensure that new recruits are familiarized with the online training programs and their modality.

2) The Republic of Korea

Korea Customs Service (KCS) is also making efforts to minimize office density. To this end, KCS set an appropriate density ratio for each division and performed telecommuting in the form of work from home* or smart work**; pregnant women and long-distance commuters have been given more opportunities to telecommute.

* Work from Home: working from home, creating conditions for telecommuting by forwarding business calls to the staff member’s own cell phone and installing the Government Virtual Private Network (GVPN), etc.
** Smart Work: working at one of the “Smart Work Centres” installed in major cities across the country, including Seoul and Daejeon.

10. Protective measures for Customs staff

Customs should aim to safeguard their staff in the event of a natural disaster or pandemic by providing protective equipment, and setting up appropriate health and safety protocols.

10.1. Procurement of Personal Protective Equipment (PPE)

The COVID-19 pandemic shows that, as a vital step towards improving their level of response, Customs administrations should provide Personal Protective Equipment (PPE) to their staff in order to ensure their safety and security. Such equipment may include face masks and gloves, and plastic or transparent barriers at the Customs counter to avoid virus infection or exposure to toxic substances.

When natural disasters like tsunamis and earthquakes occur, they usually engender high levels of risks for Customs officers, especially for those working at borders, who strive to ensure the continuity of operations. Natural disasters may lead to outbreaks of infectious diseases when they trigger a significant displacement of the population, and escalate patterns favouring disease transmission.

The COVID-19 crisis has shown that it is difficult to purchase protection equipment in the aftermath of an emergency, when the supply chain is disrupted and exports are restricted or prohibited due to the high number of orders placed in the exporting country. Customs administrations should purchase such equipment in advance, store it properly, and train staff on how to use it when needed.

Box 5: Members’ practices

1) Australia

The Australian Border Force (ABF) has a standing PPE capacity in order to support staff who may be exposed to physical, chemical or biological hazards in the course of their duties. At the time of the COVID-19 response, the ABF increased its procurement, storage and distribution capacity to issue staff in front line roles with the appropriate quantity and standard of PPE.

2) Canada

The Canada Border Services Agency (CBSA) maintains a stock of personal protective equipment (PPE) located across its facilities for employees who require them in the course of their regular duties and for emergency response situations. The CBSA COVID-19 response has ensured all ports communicate on levels of PPE, and that such resources are managed effectively across the
Agency. The CBSA has required an increase in PPE procurement to meet the needs of the agency and ensure sufficient PPE supply. All staff has been provided with clear PPE requirements, based on their roles and the associated exposure risk.

3) The United States

The U.S. Customs and Border Protection (CBP) has national pandemic and continuity of operations plans in place. CBP has appropriate PPE at all ports, stations and air branches, and at all operational locations globally.

10.2. Adoption of appropriate health and safety protocols

When Customs staff are on duty during a disruptive event, they can be exposed to infections and injuries, etc. Customs administrations should establish health and safety protocols in cooperation with health authorities and ensure that, if needed, their staff is able to understand and implement them. Some Customs administrations have an officer in charge of health and safety within their office.

Customs officers are the first to meet anyone crossing the border (travellers, truck drivers, etc.). This puts them at risk of infection and affects the continuity of operations. Customs administrations are required to raise awareness and inform not only Customs staff, but also other parties, such as brokers and drivers. This can be done using signboards, pamphlets and brochures explaining the effects of COVID-19, the measures that should be applied within Customs houses, and personal protection measures.

Box 6: Members’ practices

1) Bangladesh

Safety Guidelines taken by Customs

Source: Bangladesh Customs presentation during the WCO’s online Asia Pacific regional workshop on Disaster Management and Supply Chain Continuity in times of COVID-19
2) The United States

The U.S. Customs and Border Protection (CBP) has a Safety and Occupational Health Specialist located in every field office and sector to assist operational components complete the mission of CBP while ensuring that CBP employees remain safe.
Guidelines for the enhancement of Customs administrations’ preparedness

- Promoting the role of Customs in disaster management through greater involvement in the work of the national authority in charge of disaster management and in the establishment of emergency plans;

- Reviewing the national Customs legal framework to incorporate facilitative measures based on the international legal framework for the processing of relief consignments and responding to disruptive events;

- Fostering the use of technology to modernize Customs processes and procedures to ensure supply chain continuity;

- Aligning Customs procedures with international standards such as Chapter 5 of Specific Annex J to the RKC and the Istanbul Convention so as to expedite the processing of relief consignments;

- Developing Business Continuity Plans that can be activated and implemented to ensure the continuity of operations in the event of disruption;

- Advocating the licensing/registration of eligible humanitarian actors so as to allow faster processing of relief consignments imported by them in the event of pandemics or natural disasters;

- Establishing an Emergency Operations Centre to enable better coordination amongst the different departments in Customs administrations during the response phase;

- Procurement of rapidly deployed emergency infrastructures to allow the continuity of operations under safe conditions in the event of a pandemic or the destruction of Customs clearance infrastructure by a natural disaster;

- Improvement of Customs staff readiness through the incorporation of disaster management in the Customs training plans, conducting training for Customs staff and other stakeholders, preparing SOPs, conducting simulation exercises and fostering flexibility to switch to online work and training if needed;

- Protecting Customs staff in the event of pandemics by providing PPE and immediately adopting the appropriate health and safety protocols.
B. RESPONSE PHASE

Customs administrations need to be prepared to trigger specific measures to address pandemics and disaster-related challenges. In response to COVID-19, a number of Members implemented measures such as designated priority lanes, and introduced facilitative solutions to deal with the cross-border movement of essential goods, materials, equipment, etc.

1. Creation of a pandemic/disaster task force

In the event of pandemics or natural disasters, it would be appropriate to create a task force including officials from different bodies and mandated to:

- Design the day-to-day implementation and monitoring of the emergency response;
- Regularly update emerging risks and, consequently, adjust emergency plans (including the Business Continuity Plan, the compliance strategy, etc.);
- Play a key role in properly coordinating with, and providing resources to, the agencies involved, as well as regularly monitoring results.

Box 7: Member’s practice

1) Nepal

A Quick Response Team (QRT) coordinated by the Deputy Director General has been established at the Customs headquarters to coordinate all Customs offices, with the objective of facilitating the movement of relief and essential supplies.

2. Communication and transparency

The occurrence of a natural disaster or the outbreak of a pandemic usually generates great disruption, confusion, uncertainty and panic. The absence of an established communication strategy and the lack of transparency might worsen the situation.

An effective response to natural disasters and pandemic outbreaks is based on the establishment of effective communication between Customs administrations, their employees and other stakeholders.
2.1. Communication with Customs staff

Communication between Customs administrations and their staff should cover the following:

- Measures implemented to keep them safe;
- Organization of work and distribution of staff (teleworking, shifts, etc.);
- Measures implemented to expedite the movement of goods;
- In the event of pandemics, inform on infection trends, etc.

2.2. Communication with stakeholders

Customs administrations should communicate with stakeholders in an effective manner to allow the continuity of supply chains and expedite the clearance of essential and relief goods.

During the COVID-19 pandemic, Customs administrations were strongly urged to communicate with stakeholders about the updated measures implemented to contain the spread of the virus, such as protocols for the physical inspections of goods, document requirements, etc.

With regard to the clearance of relief goods, in addition to Customs law, Customs administrations are responsible for enforcing legislation on behalf of other government agencies. Therefore, they must ensure that the necessary information is available and updated on their websites and on any other existing communication platform.

Uncertainty about relevant import, export and transit requirements amongst Customs and border management officials, relief providers and other senders of relief consignments may contribute to unnecessary delays.

Moreover, certain items, such as information and communication technology equipment, vehicles, food and medicines, can be especially challenging to import as the sender is required to navigate numerous regulatory requirements.

Transparency helps key actors to better plan and manage their relief operations by obtaining updated information on import and export procedures. It is strongly recommended that Customs administrations avoid making last-minute changes to procedures and regulations, or notify changes through Trade Information Portals or other consolidated web-based platforms.

---

4 For more information: COVID-19 Crisis: WCO Guidance on how to communicate during a crisis:
Making updated information available helps stakeholders to carry out disaster preparedness activities, and allows humanitarian actors to work with governments to obtain exemptions or to pre-position highly regulated items.

**Box 8: Members’ practices**

1) **Australia**

The ABF is supporting trade-related stakeholders during the COVID-19 pandemic by convening a monthly teleconference with approximately 80 representatives of the industry and Government. These monthly meetings update stakeholders on the COVID-19 responses by Australian Government agencies. Teleconferences also provide industry with an opportunity to resolve any concerns regarding importing, exporting and transhipment.

2) **Czech Republic**

The General Directorate of Customs informs staff about all relevant decisions and provides instructions on the necessary procedures to be followed. Instructions are regularly updated and published on the Customs administration's intranet.

3) **Qatar**

A number of televised information sessions and social media meetings were held to reassure the public about the progress of import and export operations, and the role of Customs in providing all the goods needed by the local market.

**3. Adjusting the work environment and modus operandi**

In the event of pandemics such as COVID-19, or natural disasters, Customs administrations should be flexible enough to adjust their working hours so as to cover the entire day and ensure the availability of Customs at entry points and the continuity of operations 24/7. Customs administrations should also encourage teleworking and adopt innovative processes for recognition and validation based on the use of technology.

Customs officers should also be prepared to conduct physical inspections outside the Customs’ premises, for instance at the trader’s premises.

**Box 9: Member’s practice**

1) **Vietnam**

Vietnam Customs maintains a minimum number of officers working in teams on separate shifts at every Customs' branch and office to ensure the efficiency and effectiveness of Customs clearance.
4. Contributing to the establishment of relief and essential goods lists\(^5\)

The list of essential goods, equipment and services is generally established by the authority in charge of disaster management (National Disaster Management Authority or Office in some countries), or by a similar national authority in charge of responding to the specific disaster.

Customs administrations, as the main border agency responsible for the management of the flow of goods, have a complete overview of essential goods imports. They should therefore contribute by, inter alia, providing information on import flows when establishing the list of essential goods, equipment and services, to avoid any disruption of the supply chain or delays in the clearance of relief and essential goods which could be caused by a lack of coordination.

A list of essential goods may serve multiple purposes:

- Provide clarity to assist international actors with the needs of the country affected by the disaster, thus helping to avoid so-called unsolicited bilateral donations that often cause issues, such as blocking much needed storage space, generating storage costs and disrupting humanitarian supply chains;

- Serve as a tool to prioritize the Customs clearance of the items on the list and grant them preferential treatment, such as clearance outside the designated business hours or away from Customs offices. After the list is decided by the government, it is recommended that the Customs administration supplement it with information on the relevant Customs tariff codes;

- Serve as a basis for decisions to waive import duties and taxes, and economic import prohibitions or restrictions, with respect to the goods on the list.

In the context of Coordinated Border Management, Customs administrations should be involved in the establishment/update of this list to allow the expedited movement of essential and relief goods and avoid any delay\(^6\).


5. Expediting the clearance process

In the event of pandemics or natural disasters, the RKC provisions relating to paperless procedures, automated systems, electronic data, e-payment and risk management processes help to facilitate trade and to improve national health and safety by, for example, reducing physical contacts to a minimum and focusing controls on high-risk goods. In addition, they ensure that systems and processes are not vulnerable to possible staff shortages. During the COVID-19 situation, the Customs administrations that implemented these measures were able to ensure the continuity of their operations and protect their staff.

5.1. Operating a permanent clearance system

When a disaster or pandemic such as COVID-19 occurs, Customs should consider operating a permanent clearance system to avoid any disruption to the supply chain. This will serve several purposes such as:

- Ensuring the continuity of supply chains;
- Expediting the clearance of essential and relief goods;
- Protecting Customs staff;
- Tackling staff shortages, etc.

Box 10: Members’ practices

1) China

All local Customs are required to open exclusive counters and green lanes 24/7 to ensure fast clearance so that imported pharmaceuticals, disinfection supplies, protective suits, treatment equipment and other supplies are released without delay. Anti-epidemic medical supplies that require import permits may be released upon presentation of the certificate issued by the competent medical authority before the appropriate formalities are completed. In emergency situations, donated anti-epidemic goods may be released upon registration, followed by appropriate duty-exemption formalities.

2) Oman

As before the COVID-19 pandemic, all brokers, agents, traders etc. are able to access the electronic Single Window (BAYAN ICMS) 24/7 using their remote access log-in. This enables remote clearance without the need to attend Customs offices.
5.2. Establishing a support help desk

In order to better assist stakeholders, including relief and private sector actors, Customs administrations are encouraged to establish support help desks that will play a crucial role in addressing the challenges and difficulties these actors may encounter during the response and recovery phases.

Box 11: Members’ practices

1) India

A dedicated Single Window COVID-19 helpdesk for EXIM trade has been created on the Central Board of Indirect Taxes and Customs (CBIC) website to facilitate the quick resolution of issue(s) faced by importers/exporters.

2) Oman

The reception of individuals and companies at Customs premises has been suspended. All import and export queries are conducted through the Bayan support call centre, which operates 24/7, or via a dedicated e-mail address.

5.3. Customs declaration

The Customs declaration process needs to be amended to meet the requirements in times of pandemics and similar situations by implementing e-declarations and accepting simplified and provisional declarations.

5.3.1. E-declaration

Customs administrations are strongly encouraged to enable the lodging of declarations in electronic form as stipulated by Transitional Standard 3.21 of the General Annex to the RKC. A paper declaration may be accepted if Customs are unable to provide an electronic form to the declarant due to a technical failure in their IT system or in other cases laid down by national legislation.

In the context of the COVID-19 pandemic or of other infectious diseases, allowing the electronic submission of declarations, or a PDF version of the declaration, is strongly recommended so as to minimize direct physical contact and help to prevent the spread of the disease. The electronic submission of declarations and supporting documents will also eliminate the need to lodge a goods declaration at a designated Customs office, and will allow traders to lodge it at any Customs office through the Customs portal or website. Allowing traders to choose the most convenient Customs to complete those Customs formalities that have to be carried out physically
helps to ensure the continuity of the supply chain and to implement measures to protect Customs staff and stakeholders.

**Box 12: Members’ practices**

1) Japan

If it is difficult to lodge Customs declarations at the designated Customs office due to COVID-19, importers/exporters and Customs brokers can lodge import/export declarations at a Customs office that is more convenient for them, based on prior consultation with Customs.

2) Mauritius

Web-based submission of Customs declarations: Mauritius Customs negotiated with the Service Provider to allow, free of charge, web-based access to the Customs Management System (CMS) by all economic operators transacting business with Customs. This initiative enables brokers, freight forwarders and other declarants to work from home. The facilities for the electronic submission of Customs declarations, including electronic payment of duties and taxes, are available on the CMS.

**5.3.2. Simplified/provisional declarations**

The RKC contains provisions for the simplification or reduction of the documentation required for the export, transit or import of relief goods and equipment in the event of a disaster. In particular, Specific Annex J5 (Standard 3) to the RKC invites Contracting Parties to authorize the “lodging of a simplified Goods declaration or of a provisional or incomplete Goods declaration” subject to completion of the declaration within a specified period of time.

Article 4 of Annex B.9 to the Istanbul Convention stipulates that, if one or all the requirements enumerated in Article 3 are met, temporary admission can be granted without a Customs document or security being required, and that Customs authorities may require a simple inventory of the goods only, together with an undertaking to re-export them.

Other appropriate measures to speed up the delivery of humanitarian assistance may also include provisions waiving the requirement to provide certificates of origin, consular invoices and fumigation certificates, or dispensing with import/export licenses.

Although the required documents and stipulations relating to controls need to be simplified and reduced, Customs administrations should still receive basic information on the contents of consignments, in order to expedite their release and guard against abuses that could arise following a relaxation of clearance procedures.
Certain Customs practices require separate documentation for each consignment sent by the same entity, even if arriving simultaneously. It is strongly recommended to authorize a single transmission of information for consignments from international humanitarian actors that arrive simultaneously in order to speed up the Customs clearance process.

5.3.3. Submission of supporting documents

As Transitional Standard 3.18 of the General Annex to the RKC stipulates, Customs administrations are highly encouraged to accept the electronic submission of supporting documents needed for the clearance of imported goods, e.g. the invoice, bill of lading, packing list, etc., if they satisfy minimum requirements. If Customs are not satisfied by the quality and information contained in the electronic document, they can request the original document in hard copy. This will facilitate the delivery of legitimate cargo, saving time for Customs agencies and industry, while reducing the risk of unnecessary physical contact during disruptive events.

Customs administrations are encouraged to accept the electronic submission of proof of origin forms, for instance, deferring the presentation of the hard copy of the certificate to a later stage. Customs administrations can carry out verification procedures on the origin of goods after clearance, and can request assistance from exporting countries in the framework of existing bilateral or multilateral arrangements, such as Free Trade Agreements.

In order to address the difficulties stemming from the non-availability of stamped papers, as for instance during the lockdown implemented to contain the spread of COVID-19, the requirement to provide certain documents should be suspended, allowing traders to submit them at a later stage.

Box 13: Members’ practices

1) Cyprus

By way of exception, during the crisis period and until further notice, when importers are required to provide a copy of a certificate of origin issued for preferential purposes, both paper or electronic forms are accepted. More specifically this applies to:
- a copy, in either paper or electronic form (scanned or available online), of the original certificate signed and stamped by the competent authorities, as normally required;
- the certificate, not signed and stamped by the competent authorities, as normally required, but instead with a digital signature of the competent authorities, or a copy of it, in either paper or electronic form (scanned or available online);
- a copy of a certificate which is not issued in accordance with one of the two options mentioned above cannot be accepted, unless the Customs authorities of the importing country ascertain its issue and authenticity through other means (for instance, by receiving confirmation from the exporting country’s Customs);
- The provisions above apply only to certificates that have been issued since the start of the COVID-19 crisis, where this affected the possibility of issuing them in due form. Such situations are deemed to exist as from 1 March 2020.

2) Ecuador

- Acceptance of documents in PDF (if not possible in a Single Window) to carry out foreign trade procedures, including certificates of origin for export.
- Submission of Customs guarantees in PDF, subject to electronic validation by insurance companies.
- Presentation of applications in PDF through the established service means.

3) India

- Requests and documents from importers/exporters are being accepted via email to avoid physical visits and contact between traders and Customs officers. The email addresses of each Customs zone have been notified.
- Goods imported under free trade agreements can be cleared without producing an original Certificate of Origin (Circular no. 18/2020-Cus dated 11.04.2020).

5.4. Enhanced use of risk management

The June 2011 Council Resolution on the Role of Customs in Natural Disaster Relief encourages Customs administrations to use a risk-based approach to effectively and efficiently manage borders. To reach this objective, the Resolution called upon Members to enhance the use of pre-arrival processing and post-clearance audit methods in order to achieve improved levels of release for low-risk consignments.

For Customs administrations operating on the basis of risk management and relying on advance electronic information prior to the arrival of the goods, relief consignments should be eligible for immediate release subject to the lodging of a provisional declaration and/or financial security.

During the COVID-19 situation, or in similar disruptive events, it has been proven that the use of risk management systems and pre-arrival procedures based on the Immediate Release Guidelines, the SAFE Framework of Standards, the Framework of Standards on Cross-Border E-

7 The relevant key principles of the SAFE Framework of Standards, in further facilitating the process of clearing relief consignments:
http://www.wcoomd.org/en/topics/facilitation/activities-and-programmes/~/media/WCO/Public/Global/PDF/Topics/Facilitation/Activities%20and%20Programmes/Natural%20Disaster/The%20key%20principles%20of%20the%20SAFE%20Framework_V01_En.ashx
Commerce and the Risk Management Compendium is crucial to minimize physical contacts and
physical inspections of goods, thus protecting both Customs staff and economic operators.

5.4.1. Use of data analytics for risk management

Risk management systems and risk profiling are key enablers for trade facilitation and compliance. The growing trend in infections has represented a great challenge for Customs administrations worldwide in fulfilling their responsibilities. Receiving declarations and advance information electronically is vital to conducting effective and efficient risk management. Big data analytics has the ability to assist Customs administrations in developing risk management systems balancing control and trade facilitation, ensuring supply chain continuity and achieving better results with fewer resources. In addition, it offers opportunities to handle complex and large amounts of trade data effectively, tracing trade movement in affected areas, and identifying and detecting new emerging risk patterns, such as strategic goods, and counterfeit and substandard commodities harming the health and safety of society. This analytical approach enables Customs administrations to set out proactive measures, preventing risks rather than responding to them once they have occurred.

Box 14: Member’s practice

1) Georgia

Apply risk management to keep physical inspections to the minimum necessary and speed up Customs clearance: in order to facilitate trade, the number of physical inspections (both clearance and border inspections) has been reduced for import/export and transit movements. The Customs Department implemented a number of changes in the Customs risk management system, including the risk profiles selectivity percentage - a temporary measure to support the supply chain of essential goods and match the requirements of Government measures during the state of emergency.

5.5. Pre-arrival processing and immediate release of goods

In the event of pandemics such as COVID-19 or natural disasters, the pre-arrival processing and immediate release of goods help resolve staffing issues, minimize physical contact and ensure the protection of Customs staff and operators. It also allows transport and logistics operators to provide cargo transport services efficiently, ensuring supply chain continuity.

8 For more information, Customs Risk Management during a pandemic
By way of reminder, advance electronic information is a central tenet of Pillar 1 of the SAFE and E-Commerce Framework of Standards (FoS), aimed at identifying high risk containers and cargo before arrival. By using automated targeting tools such as the WCO Cargo Targeting System (CTS), Customs administrations identify high-risk shipments as early as possible in the supply chain, at or before the arrival point. The SAFE FoS recommends making provisions for the automated exchange of information based on harmonized and interoperable messages. It clarifies the data elements on which information sharing should be based, and who should be responsible for submitting them.

The submission of advance information, when carried out as requested by Customs authorities, should include information relating to the person in charge and to the nature of the relief goods or other goods, as well as other details as required by national regulations. These may be provided by the carrier or importer of the goods or by a third party, including a Customs broker, agent or carrier.

**Box 15: Member’s practice**

1) Serbia

In the Western Balkans region, some crossing points at which Customs and other inspection agencies are present have been designated as guaranteeing the traffic flow of all goods 24/7.

In addition, specific crossing points have been designated as forming the region’s so-called “Green Corridor”. These crossing points ensure the traffic flow of all goods, giving priority to essential goods. The single, previously agreed, list of essential goods contains essential food and feed products and the World Customs Organization’s list of medical supplies.

Depending on the needs of the Central European Free Trade Agreement parties, the list of essential goods may be reassessed and modified. Prioritized movement of the above-mentioned essential goods is secured through the electronic dissemination of pre-arrival information within the “System of Electronic Exchange of Data” (SEED) that is in use throughout the region. SEED notifications on the arrival of priority consignments are sent in advance to all agencies involved in the clearance of goods, in order for them to prepare and grant those consignments a priority passage. Mixed consignments, transporting both essential products from the list and others off the list, are also given priority treatment.

**5.6. Inspection of goods**

**5.6.1. Optimizing the use of Non-Intrusive Inspection equipment**

Standard 3 of Pillar 1 of the WCO SAFE Framework of Standards recognizes the usefulness of Non-Intrusive Inspection (NII) technology for trade facilitation and recommends to Customs
agencies that NII equipment should be available and used for conducting inspections in accordance with risk assessment.

The urgent need to expedite the movement of goods crossing borders during an emergency situation may imply the use of less intrusive equipment as an effective and efficient means to inspect a greater volume of items in a timely and cost-effective manner. The use of NII helps to achieve several objectives:

- Facilitating the clearance of goods and reducing physical inspections;
- Minimizing physical contact and protecting Customs staff; and
- Fighting illicit trade that might flourish in the aftermath of a disaster.

Box 16: Members’ practices

1) Australia

Australia Border Force (ABF) deploys a wide range of Non-Intrusive detection technologies in its current border enforcement capabilities (cabinet x-ray units, pallet x-ray units, body scanners, container x-ray facilities, mobile x-ray units, CT scanners).

Australia has commenced several projects to enhance and improve NII detection capabilities within the ABF, aimed specifically at explosives detection in international mail and air cargo and mass screening of air cargo.

2) Mauritius

The optimum use of non-intrusive x-ray scanning is being implemented so as to minimize physical examinations by Customs officers.

5.6.2. Prioritization of inspection of relief consignments

In order to allow imported relief and essential goods to cross borders smoothly, it is highly recommended to prioritize the clearance of such goods and keep physical inspections to a minimum, basing approval decisions on risk management and mutually recognized controls.

The guidelines to Chapter 5 of Specific Annex J to the RKC stipulate that the Customs of a Contracting Party exporting relief consignments may (1) examine, on the basis of risk analysis and against the summary declaration, the contents of these consignments and certify the results of this examination on the said declaration; and (2) where possible, place such consignments under Customs seals where such action is likely to avoid delays in the forwarding of goods at later stages of their journey.
The RKC also recommends that the examination and/or sampling of the goods should only occur in exceptional circumstances, and that, when clearing relief consignments, Customs controls should be restricted to the minimum necessary to ensure compliance with the laws and regulations in force. It is also highly recommended to coordinate with other regulatory government agencies to carry out necessary inspections simultaneously, avoiding delays.

Box 17: Members’ practices

1) China

China Customs extended the HS codes to ten digits and specified the legal units of measurement for products such as protective suits and face masks. This enabled smoother Customs declarations for key medical supplies and the compilation of better quality statistics. Stricter inspections of the documentation and tighter Customs controls on imported medical supplies were mandated.

2) The Russian Federation

Customs authorities received special instructions based on risk management to not apply additional forms of Customs control where Customs inspection is not obligatory or necessary. The Federal Customs Service of Russia has established “green lanes” to ensure a fast clearance of food, relief goods and essential supplies. Extra priority is provided to the processing of any goods relating to the support and fight against the spread of the COVID-19 pandemic. For imported relief consignments and essential supplies, green lanes minimize clearance time.

3) The United Kingdom

The United Kingdom activated its disaster relief clearance route to allow for faster clearance through the ports of goods necessary to combat COVID-19.

5.6.3. The remote inspection of goods

In the event of pandemics and natural disasters, essential physical inspections of goods may not be possible because of the risk of infection or the difficulty of making goods available in a convenient place for Customs staff to carry out the inspection properly. Customs administrations may consider the use of technological tools to conduct the physical inspection of goods remotely based on risk management. This solution, if properly implemented, will allow Customs to ensure the safety of their staff and give traders access to the imported goods while correctly checking the content of the cargo.
Box 18: Member’s practice

1) Peru

Remote physical recognition:

1. The head of the area that administers the regime may order remote physical examination:
   a) During a state of health emergency or natural disaster decreed throughout the national territory or in part of it.
   b) When the area or place where the physical examination is to be carried out or the route through which the assigned Customs official must travel is dangerous and represents a risk to his/her life or health.
   c) When the nature of the merchandise or the operational needs of each quartermaster justify it.

2. The assigned Customs officer performs the remote physical examination without being present in the authorized area.
   For this work, he has the support of the delegated Customs official or, when the latter cannot participate, the support of one or more of the following operators: owner, consignee, consignor, Customs dispatcher or representative of the Customs warehouse.

5.7. Payment of Customs duties and taxes

5.7.1. E-payment

As recommended by Standard 7 of the Framework of Standards on Cross-Border E-Commerce, Customs administrations should aim to switch to the electronic payment of Customs duties, taxes and charges made available by the development of technology and new IT tools. They should also allow claims and repayments relating to duties and taxes to be made using digital tools as far as possible.

During pandemics and natural disasters, relying on electronic means to pay Customs taxes and duties allows Customs staff, traders and brokers to stay safe while ensuring supply chain continuity. It is strongly recommended to accept electronic payments of Customs duties and taxes and, if possible, to make call centre and customer service phone numbers available to process traders’ inquiries.

Box 19: Members’ practices

1) Bahrain

For Customs brokers, the clearance of shipments and remote electronic payment was emphasized. The contact numbers of the call centre and customer service were also circulated.
2) Morocco

Electronic payments of all Customs debts are to be made a standard practice, except in special cases, and the procedure for making electronic payments will be made more flexible (by permitting access on signed requests, without authentication).

3) Pakistan

Pakistan Customs Service has provided web-based Customs clearance services to all clients enabling them to declare, pay and request many other services without visiting Customs stations.

4) Sri Lanka

An interim paperless procedure was introduced for the electronic submission and processing of Goods declarations, taking advantage of the existing e-payment platform in order to implement the social distancing requirements introduced by the Government to counter contagion.

5.7.2. Implementing temporary exemption of duty payment for relief consignments and essential goods

In the event of natural disasters or pandemics, governments may consider taking appropriate measures to allow the exemption from Customs duties and taxes for relief consignments and essential goods, and these measures should be implemented by Customs administrations.

During the COVID-19 pandemic, exemption measures were implemented by many Customs administrations, which helped considerably in making available vital supplies to fight against the pandemic.

Box 20: Members’ practices

1) Indonesia

To accelerate the clearance process of imported goods to be used for COVID-19 countermeasures, the Government provides fiscal and/or non-fiscal facilities, which include exemption from import duties and excise, non-imposition of PPN (VAT) and/or PPnBM (Sales Tax on Luxury Goods), exemption from PPh Article 22 (import income tax), and exceptions on import prohibition/restriction requirements. These facilities are given to:
- Central/regional governments and public service agencies
- Foundations/not-for-profit agencies
- Private companies/ persons, provided the imported goods are not for commercial purposes.
Application of the above facilities shall be accompanied by a Recommendation from the National Board of Disaster Relief (BNPB). Requests for a Recommendation from BNPB may be submitted online through the Lembaga National Single Window (LNSW).

2) Nepal

The Government decided on duty exemption for different essential items to fight against COVID-19, including masks, sanitizers, gloves, PPE, portable ventilators, PCR machines and thermometers.

5.7.3. Duties and tax payment deferral, penalty wavers, payment methods

Customs administrations have a role to play in supporting businesses during a pandemic such as COVID-19, and in the aftermath of disasters. In impacted countries, the ability of businesses, especially of Micro, Small and Medium-sized Enterprises (MSME), to generate revenue, continue their operations and resume their activities, may be severely impacted and their existence compromised. Customs are called upon to cooperate with relevant government institutions to provide relief to businesses, in the form of the waiver or deferral of duties, taxes, fees and penalties.

Box 21: Members’ practices

1) Mauritius

- Deferred Payment Scheme (DPS):
Customs are encouraging an increasing number of businesses, especially SMEs, to join the DPS. Under this scheme, Customs allow the release of goods, including excisable goods, without payment of duties and taxes at the time of delivery; operators pay by the 7th of the following month.

- Duty and taxes suspended regime:
Customs have eased the conditions for the approval of bonded warehouses/entities/places. Under this procedure, economic operators can warehouse goods for a maximum period of 24 months; duties and taxes become payable as and when goods are ex-warehoused.

- Waiver of penalties and interests for late payments:
Given the lockdown in Mauritius, stakeholders who are unable to make a payment on or before the prescribed deadline under the Deferred Payment Scheme (DPS), are exempted from the payment of penalties or interests for the late payment of Customs duty, excise duty and taxes. Storage charges have been waived for those stakeholders who have been unable to take delivery of their consignments during the sanitary curfew and lockdown.

2) The Netherlands
- Deferment of payment:
  On application, a deferment of payment will be granted to entrepreneurs. For the excise/consumer tax, a tax return has to be filed in the normal way. A postponement of payment can be requested when the additional assessment is received.

- Penalties:
  Certain allowances are made for those entrepreneurs who, as a result of the COVID-19 crisis, fail to meet their Customs obligations in a timely fashion. If it is not a matter of violation, crime or wilful misconduct/gross negligence, a penalty is not imposed.

6. Post-Clearance Audit

The Post-Clearance Audit (PCA) process is a structured examination carried out after Customs have released the cargo on the relevant commercial data, sales contracts, financial and non-financial records, physical stock and other assets of traders. PCA allows Customs auditors to access a set of information that was not available at the time of the clearance of imported goods.

PCA also plays a role in the implementation of an effective Customs risk management strategy, making it easier for Customs to gauge the level of risk corresponding to each trader by measuring compliance with the rules and, on the basis of the result, to fine-tune future controls.

In the event of pandemics such as COVID-19, or natural disasters, having a pre-established audit-based control system allows Customs administrations to expedite the clearance of essential and relief goods based on the risk assessment of importers. Customs can carry out an audit of the importers’ relevant commercial data, when this becomes possible, to ensure compliance with Customs legislation.

6.1. Use of remote/virtual Post-Clearance Audit (PCA)

Customs administrations are encouraged during a disruptive situation to temporarily suspend on site audits missions in order to protect Customs staff by avoiding physical contact, and also lighten the burden for businesses and resume audits whenever possible. However, if Customs consider it necessary to maintain audit operations, or if the pandemic lasts longer than expected, conducting the Post-Clearance Audit remotely by relying on IT tools and systems may be considered.

---

For this purpose, remote Post-Clearance Audit processes should be based on a secure technology that satisfies the needs of both the company and Customs administrations, while the national Customs legislation should be updated to include all the legal and technical requirements.

In situations where it is not feasible to carry out Comprehensive Audits on-site, the active use of Issue-Based Audits can help to further narrow down the risk areas on transactions and auditees and, as a result, reduce the time of physical contact and the resources required for audit. This type of audit concentrates on one or more Customs areas e.g. valuation, country of origin, etc. Tests on related systems and controls and substantive tests may also be carried out.

The active use of Transaction-Based Audits should also be considered. This enables PCA officers to verify the individual declarations in the Customs office and to remotely request additional evidence when irregularities are suspected, thereby providing guidance for declarations in proper form. In this way, the use of alternative types of audit can contribute to improve the compliance of traders even in situations where in-person contact is difficult.

7. Cooperation and partnerships

7.1. Cooperation with the private sector

In order to be able to respond effectively and efficiently to the challenges stemming from pandemics and natural disasters, Customs administrations should enhance cooperation with the private sector. The measures that they decide to implement should reflect the need to avoid any disruption to the supply chain and ensure its continuity. Customs and the private sector should communicate and meet regularly to monitor the evolution of the situation and discuss the way forward. Mutual trust, partnerships and the exchange of information are the best ways to manage crises. Customs administrations are highly encouraged to expand cooperation with the private sector and to develop their AEO programmes so as to include as many companies as possible.

Customs administrations should also take into consideration changes that may affect some industries’ business models. Since the beginning of the COVID-19 pandemic, many businesses have had to explore alternative solutions for the delivery of their goods or the procurement of raw materials. This should be reflected in the measures taken by Customs administrations to facilitate the movement of goods.

7.1.1. The Authorized Economic Operator: a key element for supply chain continuity

The Authorized Economic Operator (AEO) is the flagship of the Customs-Business partnerships programme implemented by WCO Members, offering a number of additional benefits to the private

---

10 Lessons Learned from the COVID-19 Pandemic: A Contribution to the WCO and Its Members from the WCO Private Sector Consultative Group (Version 1.0; 23 June 2020)
sector. Partnerships between Customs and trade aim to ensure sustainable and long-term compliance through several incentives, such as reduced levels of control, simplified procedures, periodic reporting and deferred payments, as well as reputational and facilitation benefits thanks to Mutual Recognition Agreements/Arrangements (MRA)\(^\text{11}\).

In the event of pandemics or natural disasters, Members with an AEO programme in place benefit from it, as it can help to ensure:

- Supply chain continuity by granting benefits to the AEO, such as immediately releasing goods, channelling imports to green lanes, etc.;
- The safety and security of Customs staff by avoiding the physical inspection of goods;
- The safety of the supply chain, including in the event of less strict Customs controls due to high risks of infection.

When considering the importance of AEO programmes in ensuring supply chain continuity, stability and safety during pandemics and natural disasters, Customs administrations should implement flexible measures such as temporary extensions of AEO certifications and expansions of AEO programmes in order to involve an increased number of key global supply chain players and to improve the validation process.

**Box 22: Members' practices**

1) **China**

- Suspension of on-site validation of AEOs, but implementation of a dynamic monitoring approach through the big data “Enterprise profile” System. Establishment of a “National Customs Experts Team for Enterprise Coordination” with 160 members, which will promptly answer and deal with the problems encountered by AEOs during the Customs clearance process through the “China Customs Credit Management” WeChat platform.
- Provide credit cultivation services for AEOs through video conferences to help them to continue to meet AEO criteria.
- Customs Coordinators will handle any problem during the pandemic to ensure goods of AEOs from both home and MRA countries (regions) can be cleared preferentially and quickly.

2) **Thailand**

- Thai Customs has created a special channel on a mobile-based communication application, which is called ‘LINE’, to allow all Thai AEO groups to communicate with the Thailand AEO Standard Division. Through this mobile application, the AEO Standard Division can inform, and

provide news and announcements to all Thai AEOs, and is also able to receive prompt feedback from them.
- For new applicants, Thai Customs suspended ongoing applications. AEO officers are instructed to closely follow up with new applicants by providing consultations via phone, e-mail, LINE, Messenger, and other communication channels, especially for self-assessment forms. Moreover, Thai Customs supports new applicants in preparing their procedures with a view to being ready for validation by AEO Officers in the future when, after the lockdown ends, on-site validation will be possible.

7.1.2. The AEO and disaster relief

During a natural disaster or a pandemic, the objective of Customs administrations should be to determine how to support humanitarian actors in the smooth delivery of relief consignments. The idea would therefore be not to grant the same Customs treatment to all relief consignments, but rather to be inspired by the AEO model to provide customized benefits and facilities to those actors who satisfy certain requirements, such as having sufficient capacity, and operating according to humanitarian principles and established quality standards.

7.1.3. AEO remote/virtual validation/revalidation

During the COVID-19 pandemic and other disruptive events, Customs administrations should consider streamlining the AEO validation process and implementing remote processes. They can use the new WCO AEO Implementation and Validation Guidance to establish a remote validation process consistent with existing standards of traditional in-person validations but in line with digital processes and approaches. It is recommended to test the remote re-validation of AEOs to ensure that the challenges of remote controls and communication have been addressed. In this context, the validation/revalidation procedures, as well as the lessons learned, as provided in Chapter 3 of the AEO Implementation and Validation Guidance, should be taken into consideration.

A remote validation/revalidation process must be based on a relevant secure technology meeting the requirements of both the company and Customs administrations. The use of technology will also help increase programmes’ outreach in regions where the number of AEOs is not increasing due to the remote location of companies relative to that of the Customs administrations’ limited number of AEO validators.

---


13 Challenges to Global AEO Programs Group (PSCG Working Group)

Box 23: Member’s practice

1) Japan

Japan Customs has introduced a basic policy to refrain from physical contact with traders as far as possible during the COVID-19 pandemic. This measure includes relevant AEO validation processes.

Considering the situation, the necessary process of physical checks in the course of on-site validation by the AEO section has been substituted by the examination of the data, e.g. the facilities’ photos, and the company’s internal documents, which are communicated via e-mail. Additionally, the necessary documents, including the application for AEO status, can be officially submitted by e-mail, as a general measure of flexibility.

Through these measures, Japan Customs has provided a flexible approach to traders for their AEO processes.

7.2. Coordinated Border Management (CBM)\textsuperscript{15}

To ensure the efficient processing of relief consignments, the June 2011 Council Resolution on the Role of Customs in Natural Disaster Relief strongly encourages Members to manage borders in a simplified and coordinated manner, including by sharing information with other national authorities involved in the handling of relief items. CBM is of the utmost importance in the preparedness and initial response phases to ensure supply chain continuity during a disaster.

When conducting international relief and assistance operations, to allow assisting actors to expedite the entry of personnel, goods and equipment, Customs administrations require a rapid and effective control mechanism.

Cooperation with other government agencies and with other Customs administrations is a very important requirement. Customs administrations may enact bilateral or multilateral agreements on mutual recognition of Customs controls. These controls should form part of an ongoing and shared process, starting when goods are being prepared for shipment by the exporter, thus avoiding unnecessary duplication of controls through regular verification of consignment integrity. This mutual recognition of controls requires Customs to agree on common control and management standards and the exchange of intelligence, as well as on Customs data, on a regular basis.

7.2.1. Customs-to-other government agencies cooperation

Aside from Customs, many government agencies and ministries play a role in approving or controlling the import or export of goods and are entitled to examine goods entering a territory. Multiple inspections may be undertaken by these agencies at different moments in time. In these circumstances, controls are often not based on the full set of data provided with respect to a consignment, but rather on a given agency’s specific data.

Due to a lack of information-sharing among these agencies, importers may be required to provide the same information to different government agencies.

In the event of emergencies, the lack of cooperation among Customs and other governmental agencies may significantly delay the clearance of essential and relief goods. Humanitarian actors have at times expressed frustration over the multitude of border authorities that need to be consulted, and the length of the clearance process.

Customs often enforce legislation on behalf of other government agencies, and proper dialogue and coordination with them is paramount, both in the disaster preparedness and response phases, so as to simplify and facilitate the clearance process. It is highly recommended to strengthen cooperation with other border agencies and refrain from imposing time-consuming measures on the cross-border movement of goods and transport conveyances across borders that may apply under normal circumstances. The SAFE FoS 2021 version added a fifth core element to promote close cooperation with other government agencies representing different regulatory areas, in order to keep societies safe and secure while facilitating the movement of goods. In addition, under Standard 1, Pillar 3, the SAFE FoS listed several provisions addressing mutual recognition and the alignment of security programmes, as well as the harmonization of national control measures.

Box 24: Member’s practice

1) Kenya

Customs chair the National Multi-Agency Task Force for the Facilitation of Cross-border Movements, aimed at addressing the challenges for trade facilitation stemming from COVID-19 within the country. The team includes Customs, police, immigration, health and trade services. It meets online on a weekly basis and is regularly updated on any challenge experienced and on the statistics made available on a daily basis by the different agencies.
7.2.2. The Single Window

A Single Window is a useful tool for CBM and trade facilitation because it allows all documents and/or data required by Customs and by all other border or licensing authorities to be submitted only once so as to simplify procedures. It also ensures that information that has already been supplied is not requested again, other than in exceptional circumstances.

In the event of disasters, the Single Window is very effective in ensuring the expedited processing and clearance of imported goods, especially essential and relief goods, thanks to the single submission of electronic documents and the possible joint and coordinated inspections carried out by Customs and other regulatory agencies.

During the COVID-19 pandemic, in addition to facilitating the movement of goods, the Single Window helped to implement the measures put in place to contain the spread of the virus, such as social distancing and lockdown measures. The electronic submission of documents limited physical contact between Customs staff and traders, helping to contain the spread of the virus.

Customs administrations should consider the implementation and development of the Single Window as a solution that contributes to:

- Enhancing the cooperation between Customs and other government agencies;
- Facilitating the cross-border movement of goods, especially during pandemics, natural disasters and other disruptive events;
- Protecting Customs and other government agencies’ staff, etc.

Box 25: Members’ practices

1) Canada

The Canada Border Services Agency’s (CBSA) Single Window Initiative (SWI) streamlines the sharing of commercial import data between the Government of Canada and the import community. Along with the CBSA, there are nine participating government departments and agencies representing 38 government programs. Integrated import declarations accounting for all necessary import information and licensing can be provided in a paperless manner, creating a simplified import process and supporting the public health need to maintain a socially distanced environment.

2) Indonesia

- Strengthen cooperation and synergies with other government agencies including the National Single Window Agency, the Ministry of Health, the National Agency of Drug and Food Control (Badan POM), and the National Board of Disaster Relief (BNPB) through the optimization of the National Single Window Agency (LNSW) platform. Since 30 March 2020, the application of BNPB recommendations to obtain trade facilities in the context of COVID-19 countermeasures can be done through LNSW.

- Development of the National Logistics Ecosystem (NLE): NLE is a platform that facilitates the exchange of information between the government and the private sector to simplify and synchronize the flow of information and documents in export/import activities at ports, as well as to enable domestic trade through data sharing, the simplification of the business process, and the elimination of repetition and duplication.

Source: Indonesia’s presentation during the Asia Pacific regional workshop on Disaster Management and Supply Chain Continuity in times of COVID-19.

7.2.3. Customs-to-Customs cooperation

Cooperation among Customs administrations is the second key pillar of Coordinated Border Management (CBM) and can be implemented at different levels:

- Local: one example of cross-border cooperation at local level is the concept of the “One-Stop Border Post” (more details in paragraph 7.2.4 below)

- Bilateral cross-border cooperation can include several measures, such as the harmonization of documentation, the development of an enabling legal framework, mutual recognition of controls and the exchange of information, and meetings between neighbouring countries at the regional and central levels, to discuss matters such as the coordination of border patrols or the creation of contact offices to facilitate communication and exchange of information.

- Multilateral cooperation is based on the third core element of the SAFE Framework of Standards, which requires that, at the reasonable request of the receiving nation, based upon a comparable risk targeting methodology, the sending nation’s Customs administration will perform an outbound inspection of high-risk containers and cargo using Non-Intrusive Inspection (NII) equipment, such as large-scale X-ray machines and radiation detectors, or other new technologies where appropriate, to assist in ensuring the integrity of the consignment along the supply chain.

COVID-19 highlighted the importance of international cooperation (bilateral and multilateral) among Customs administrations, in particular to properly implement the measures aiming at containing the spread of the virus. Cooperation and coordination are also indispensable, especially to ensure the smooth influx of relief and essential goods and the continuity of the supply chain by means of:

- Mutual recognition of the Customs controls; harmonization of data filing requirements and cross-border control measures;
- Mutual recognition of Authorized Economic Operators status;
- Mutual administrative assistance and exchange of intelligence, etc.

Box 26: Member’s practice

1) The Republic of Korea

As part of its efforts to facilitate the clearance of exports from China, Korea’s largest trading partner, KCS sent a letter to the General Administration of Customs of China asking for mutual cooperation for prompt Customs clearance for bilateral trade.

7.2.4. One-Stop Border Post (OSBP)

The One-Stop Border Post concept refers to a border post fully operated by Customs and other regulatory border agencies in two neighbouring countries. Other less integrated forms of cooperation are the alignment of day-to-day operations, agreements on opening hours, informal information exchanges and recognition of controls. These are useful steps towards better coordination and cooperation, bringing about substantial benefits to both governments and other stakeholders. These result in improved enforcement efficiencies through cooperation, the sharing of intelligence and a better use of resources. If fully implemented, this approach significantly
reduces waiting times and costs by moving away from the two stops that are currently required to cross the border, and complies with the regulatory requirements of the two neighbouring countries. If disruptive events occur, the OSBP can be of great help in expediting the movement of essential, relief and other goods as well, thus ensuring supply chain continuity. It can also help in protecting staff, by limiting physical contact in particular, exchanging information on controls, allowing the shared use of Non-Intrusive Inspection equipment, and coordinating working hours and the physical presence of Customs and other border agency staff from both countries.

8. Temporary admission and the ATA carnet

In the event of emergency situations, Customs administrations may consider granting total conditional relief from import duties to temporarily imported medical or laboratory equipment brought to the Customs territory. It is also highly recommended that Customs administrations make temporary admission procedures as simple as possible by accepting any supporting document as a declaration, provided that it allows officers to identify the imported goods, extending the temporary admission period if needed, etc.

In addition, Customs administrations are strongly urged to provide sufficient facilities for ATA carnet holders and representatives to re-export temporarily imported goods, within a reasonable period of time, without unexpected additional costs, in cases where delays in re-exporting might occur as a consequence of preventive measures (lockdown, curfews, travel restrictions) taken by the governments of contracting parties that would make it difficult to re-export the temporarily admitted goods.

Box 27: Members’ practices

1) Czech Republic

- Re-exportation of goods released for temporary importation in the territory of the European Union (Czech Republic) under cover of ATA carnet:

The Customs office shall recognize the validity of an already expired ATA carnet or of an ATA carnet for which the period fixed for the re-exportation of goods from the territory of the European Union has expired, if the period is affected by a state of emergency declared in the Czech Republic or by any other critical state declared by the country of use in the territory of the European Union or by the country of re-importation. Such ATA carnets will be treated as a valid carnet, i.e. as re-exportation within the set deadline.

This means that the Czech Customs authorities will endorse export (exit) even in cases where the carnet has already expired during or immediately after the end of the state of emergency or other crisis situation in the EU country of use or re-importation. The same procedure will apply to valid carnets where the re-exportation deadline has expired.
- Re-importation of EU goods under cover of an ATA carnet:
  Czech Customs authorities will allow the import of EU goods that were temporarily exported under cover of an ATA carnet. Such goods will be relieved from import duties and taxes in cases where the goods were imported after the deadline or after the expiry of validity of the ATA carnet, if the import was prevented by a declared state of emergency in the Czech Republic or by a critical situation declared by another EU Member State in the country of use.

  The relief from import duties will be covered by the provisions of Article 203 of the EU Customs Code stipulating that returned goods shall be granted relief from import duty only if goods are returned within 3 years of their export and in the state in which they were exported. The period of 3 years should be sufficient for the needs of the exported goods under cover of the ATA carnet. Additional formalities beyond standard procedures for importing goods under cover of an ATA carnet shall not be required.

2) El Salvador

  Extensions of the Temporary Admission regime for beneficiaries of the International Services Law are allowed, provided that the user has submitted the request for an extension prior to the expiry of the term established in Article 33 of the aforementioned Law. The suspension of this term will be effective during the processing of the extension request and until the corresponding administrative order is issued.

3) The European Union

  Possibility to extend the limit for re-exporting the goods under temporary admission:
  As many economic operators have been obliged to close their premises and stop working, it may be impossible for them to re-export the goods declared for temporary admission by means of ATA carnets within the established time-limit.
  In such cases, Article 251(3) of the European Union Customs Code (UCC) allows the holder of the procedure to ask Customs authorities to extend the time limit for re-export of goods declared for temporary admission under exceptional circumstances (such as COVID-19). This applies regardless of the type of declaration used to place goods under the temporary admission procedure. If the ATA carnet was used for this purpose, there is no need to issue a new ATA carnet, as Article 14 of the Istanbul Convention is a ‘may’ provision. Besides, Article 7(2) of this Convention allows Customs to grant a longer period than that provided in the Annex and even extend the initial period.
9. Transit

The Customs transit procedure is particularly relevant for disaster-affected landlocked countries, inasmuch as goods shipped by sea involve transit through a third country, potentially encountering additional delays and expenses.

In situations of disaster management, Customs administrations should take into consideration that this may impact the course of transit operations. They should facilitate the transit of goods by implementing relevant measures such as applying a seal integrity programme, accepting as the descriptive part of the Goods declaration any commercial or transport document clearly setting out the necessary particulars, adequate use of risk management to expedite the movement of goods, etc.

The COVID-19 pandemic showed that measures enforced by Customs administrations and other regulatory agencies at borders to contain the spread of the virus may impact transit procedures, i.e. health screening tests for drivers or unloading and loading of the goods at borders. This once more highlighted the urgent need of enhanced cooperation between neighbouring countries to implement coordinated and proportionate measures.

Concerning relief consignments, Standard 3 of RKC Specific Annex J5 stipulates that Customs authorities of the transit country must facilitate as far as possible the carriage of relief consignments and possessions of disaster relief personnel. The transit of relief consignments should therefore be completed without examination, except for reasons of security or in exceptional circumstances, limiting the quantity of documentation required.

During emergency situations, some operators are able to transport goods under cover of the TIR carnets which enable shipping from the country of origin to that of destination through transit countries via a multilateral, mutually recognized system. By using the TIR system during pandemics, Customs authorities and companies are able to:

- Protect drivers and Customs officers, removing physical checks or the unloading/loading of cargo at borders;
- Accelerate the border crossing process via dedicated green lanes to allow the rapid transport of essential goods and everyday supplies;
- Have access to paperless solutions through e-TIR, which offers the tracking of shipments at all times, thus reducing the risks of fraud.

Box 28: Members’ practices

1) Algeria
Customs transit documents issued to non-residents are automatically extended until normal conditions are restored, the present situation being regarded as a case of force majeure.

2) The European Union
- Time-limits to present goods at the Customs office of destination (Art. 297 and 306(3) IA)\(^\text{19}\): Economic operators can expect that the Customs office of departure will take into consideration possible longer transport times due to anti-coronavirus measures when setting the time limit within which the goods shall be presented at the Customs office of destination.
- When the goods are presented to the Customs office of destination after expiry of the time limit due to the particular circumstances of the COVID-19 pandemic the Customs authority may consider that the delay was not attributable to the carrier.
- Alternative identification measures to sealing (Art. 302(1) IA): Due to the particular circumstances of the COVID-19 pandemic, where possible, alternative identification measures to sealing may be accepted. Instead, Customs will rely on the description of the goods if these are sufficiently precise to permit an easy identification of the goods and states their quantity, nature and any special features.

10. Cross-border E-commerce
Cross-border E-commerce has grown exponentially over the past few years due to the benefits stemming from the access to a wide variety of products and the ability of customers to complete their purchases online and have their orders conveniently delivered to their home.

During pandemics or natural disasters, cross-border E-commerce may not only enable businesses to continue their operations, but also contribute to the implementation of measures established by national authorities to protect society or contain the spread of the virus, such as lockdowns, curfews and social distancing measures.

Customs administrations are key-players in the cross-border E-commerce supply chain. In order to manage the unprecedented growth of E-commerce, Customs administrations should implement the provisions of the WCO Framework of Standards on Cross-Border E-Commerce20.

Box 29: Member’s practice

1) Bahrain

With the increase in demand for E-commerce transactions, Bahrain Customs increased staffing to support E-commerce stakeholders (DHL, Aramex, FedEx etc.)

11. Passengers Controls

While natural disasters may present challenges for Customs administrations in terms of controlling inbound passengers because of damaged border facilities, pandemics may cause additional challenges because of the high risk of infection faced by Customs and other regulatory agencies.

Especially in the event of pandemics such as COVID-19, it is highly recommended to avoid or limit any physical contact between Customs officers and passengers. Customs administrations, in coordination with other relevant agencies, are encouraged to utilize the Advance Passenger Information (API) and Passenger Name Record (PNR) and other health-related data to improve the use of risk management, data analytics and targeting to better assess the risks linked to each passenger and support contact tracing, depending on the passenger’s journey and medical history. They are also encouraged to use technological solutions enhancing contactless procedures to screen passengers and enforce the law at borders, such as e-declarations provided via web or mobile apps, e-gates and facial recognition or other biometrics systems.

Box 30: Members’ practices

1) Canada

The Canada Border Service Agency (CBSA) introduced the ArriveCAN mobile application (App) to help reduce points of contact for both travellers and officers, as well as support compliance and monitoring efforts related to COVID-19. The App was launched on 29 April 2020, across Canada, for travellers entering or leaving Canada. Developed in partnership with the Public Health Agency of Canada (PHAC) and the CBSA, it allows travellers to electronically submit mandatory information, previously only collected through the paper and web alternatives of the Traveller Contact Information Form.

The App allows travellers to input their information quickly, easily and securely upon arrival in Canada. The electronic collection method also means less paperwork being handled, and more physical distancing between travellers and border services and quarantine officers. Simple to use, the App collects basic contact and travel information from travellers, as well as their location, for mandatory isolation. It also asks yes or no questions related to symptoms and quarantine plans.

2) Japan

In Japanese airports, all passengers have to present their passports and declarations to Customs. Thanks to the e-Gate, they can submit their Customs declaration in digital form while flying or waiting for checked baggage. They enter personal information in a Customs app downloaded on their smartphone, which then generates a QR code. After retrieving their belongings, passengers use a kiosk that performs facial recognition and, by scanning the QR code, allows them to simply walk through the gate for clearance, without having to stop or wait.

Japan Customs receive Advance Passenger Information (API) and Passenger Name Records (PNR) from airline companies and uses such data to develop a list of high-risk passengers. The system notifies Customs about the presence of high-risk passengers at the gate, and officers decide if an inspection is needed.

The e-Gate was introduced at Narita International Airport in August 2020 and improved the efficiency of Customs clearance for air passengers, especially for those with nothing to declare. Japan is currently planning to increase the number of airports equipped with this system in the near future.

12. Protection of society

Customs administrations are responsible for implementing a number of governmental policies, as per the competencies granted to them by national law. Areas under Customs’ direct responsibility include revenue collection, safety and security, travel and trade facilitation, drug enforcement,
cultural heritage, intellectual property, environmental and wildlife protection, weapons, excise goods and other prohibitions and restrictions control, trade policies and free trade agreements (FTAs) implementation and data collection.

During a disaster or pandemic, governments may introduce policies and operational measures aimed at managing the crisis, some of which may impact travel and trade. To help minimize the overall consequences of these disruptive events on the economy and society, it is critical that Customs administrations continue to facilitate the release not only of relief goods but of goods in general, whilst efficiently mitigating potential emerging risks.

Additionally, natural or human-made disasters affecting day-to-day operations of global supply chains and disrupting border processes could be seen as advantageous by criminal groups and individuals who may attempt to carry out illicit activities, such as the smuggling of prohibited and restricted goods, or to commit other offences, including fraud and money laundering. For example, a sharp decline in the availability of certain commodities, as was the case for Personal Protection Equipment (PPEs) during the COVID-19 pandemic, may lead to the emergence of large volumes of counterfeit products. Customs controls to protect society from the harmful impact of such goods circulating on the market is therefore an important and necessary function (see Boxes 31, 32, and 34).

**Box 31. Fighting against counterfeit medicines and Personal Protection Equipment during the COVID-19 pandemic**

At the beginning of the COVID-19 pandemic in February 2020, a sharp shortage of Personal Protection Equipment (PPEs), particularly gloves, face masks and sanitary gels, as well as COVID-19 tests, occurred across the globe. Criminal organizations used this opportunity to produce and ship large quantities of counterfeited PPEs and COVID-19 tests. To mitigate this growing threat, the WCO launched a number of initiatives. Firstly, the setting up of a dedicated IPR CENcomm group for the exchange of enforcement-sensitive information; the platform was improved with a pre-notification template for legal shipments of COVID-19 equipment, a mobile shortcut and a right holder corner. Secondly, the production of a WCO checklist for COVID-19 related supplies to better inform field officers on the controls needed to identify and seize illicit medical products. Additionally, the WCO Secretariat rapidly organized a global Operation Stop I, bringing together 99 of its Members and RILOs with the support of INTERPOL, WHO, UNODC, Europol and OLAF, to counter the illicit trafficking of medicines and medical supplies linked to the COVID-19 pandemic. Building on the success of STOP I, on 30 April 2021, the WCO launched Operation STOP II, fostering the ongoing engagement of its Members throughout the pandemic and focusing efforts on counterfeit and substandard vaccines.

Source: WCO Secretariat
Box 32. Controlling transboundary movements of medical waste during the pandemic

The COVID-19 pandemic brought to light countries’ direct dependency on the use of specialized equipment and products, with a special focus on medical ones. After having been used in the prevention and treatment of the infection, medical equipment and products have been considered as waste. Specialized controls have been required when such items or waste were moved across borders in order to ensure proper compliance with international safety protocols.

The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, lists certain medical waste as dangerous. For instance, clinical waste from medical care provided in hospitals, medical centers and clinics (i.e. arising from medical, nursing, dental, veterinary, or similar practices, and waste generated in hospitals or other facilities during the investigation or treatment of patients, as well as during research projects), requires specific care and must be controlled when imported, exported and during transit.

Customs administrations have been advised, due to the specialized nature of the Basel Convention’s requirements, to engage with the national competent authority’s “Focal Point” (i.e. the competent entity of a Party to the Basel Convention). Contact details of national Focal Point can be obtained from the Basel Convention.

Source: WCO Secretariat

Given the need to facilitate the clearance of certain categories of goods during disasters Customs administrations should make good use of a complete toolkit composed by risk management and intelligence techniques (including, but not limited to, open source intelligence and data analytics) and non-intrusive inspection equipment that would also allow the prevention of the smuggling of goods that may put the security and safety of the public at risk.

The WCO Cargo Targeting System (WCO CTS) is one of the tools that can provide Customs administrations with international best practice risk assessments and targeting capability to identify high-risk cargo consignments whilst enabling the secure facilitation of low-risk ones. The WCO CENcomm communication platform can also be used by Customs administrations and other relevant stakeholders to facilitate the secure and timely exchange of information, either within the existing Global Rapid Alert Network (GRAN) or within a newly created closed users group.

Another important aspect of the action against criminal networks is to ensure a high level of compliance in terms of evidence collection and the documentation of evidence, seizures and chain of custody. It is particularly important to have a mechanism in place preventing such procedures being overlooked at times of crisis because otherwise subsequent actions, such as bringing perpetrators to justice, could be seriously compromised.

21 See chapter 5.4.1 on the use of data analytics for risk management.
22 See chapter 5.6.1 on the use of non-intrusive inspection equipment.
Box 33. Anti-Money laundering and counter-terrorism financing during crises

Disruptive events may be exploited by Transnational Criminal Organizations (TCOs) and Terrorist Organizations (TOs) to carry out money laundering and terrorism financing activities. The most recent COVID-19 restrictions, that brought international commercial passenger traffic to a standstill, undoubtedly forced TCOs and TOs to exploit new methods to successfully transfer illegal proceeds to other jurisdictions while bypassing customs checks and inspections.

Most smuggling activities which were traditionally channeled through airports and ports have declined precipitously during the pandemic, hence new methods are being devised and, in conjunction with already-established alternative methods, are being exploited by both criminals and terrorists in furtherance of their illegal activities. Significant hoarding and stockpiling of currency by certain criminal organizations have also been documented during disruptive events such as the COVID-19 pandemic. Customs authorities therefore need to be prepared to face a surge in currency smuggling activities when the commercial passenger traffic returns to near-normal levels again.

In this sense, the trade of goods may represent a vector not just for transferring illegal proceeds, but also for funding terrorist activities. These may go undetected by Customs authorities facing unprecedented disruptive events. The physical smuggling of currency via cargo containers also appears to be on the rise.

The response of Customs administrations should be tailored to the specific laundering/smuggling event, taking into consideration the following initiatives:
- Increased internal and external border agency collaboration;
- Improvement in frontline officers’ ability to detect and dismantle non-conventional smuggling activities occurring in the Customs area;
- Defining specific risk management tools to better identify sensitive routes and goods subject to exploitation for illegal purposes;
- Encourage the sharing of financial information with Financial Intelligence Units (as recommended in the Customs-FIU Cooperation Handbook – CFCH), and vice-versa, for both interdiction and investigative purposes.

Source: WCO Secretariat

Box 34: Members’ practices

1) Australia

Interception of counterfeit medical supplies: during the COVID-19 pandemic, the Australian Border Force (ABF) has continued its community protection mission by regulating the movement of prohibited goods across the border. This has included compliance activities for a diverse range of goods, including unsafe consumer goods and counterfeit goods. The ABF is working closely with the Therapeutic Goods Administration (TGA), which has responsibility for regulating the movement of pharmaceuticals and medical devices into Australia. This includes face masks and other PPE,
as well as COVID-19 test kits. The ABF will seize goods suspected of breaching the Therapeutic Goods Act 1989 upon request by the TGA.

2) Canada

The Canada Border Services Agency (CBSA) works routinely with Government of Canada partners to ensure only safe and approved consumer goods are making it to the marketplace. The CBSA recognizes and has stood up significant operational efforts to combat the increased volume of counterfeit and unsafe consumer medical goods within the supply chain following the COVID-19 pandemic. This work has been undertaken in conjunction with Health Canada, the Canadian department responsible for regulating medical devices and medication, amongst other health products, and is focused on counterfeit and unsafe PPE, diagnostic kits and COVID-19 treatments.

3) Liberia

Liberia Customs did recognize that during health crises, the public is often desperate for medical solutions, which might influence the influx of fake drugs and medical supplies. Customs, in collaboration with the health regulatory authorities, has undertaken special operations to prevent the importation or smuggling of counterfeit medicines and uncertified Coronavirus test kits and treatment drugs. A number of seizures have already been made at border cross-points.

4) Pakistan

Customs authorities have been sensitized to the possible import/supply of counterfeit medical supplies and fake medicines in the wake of the spread of COVID-19.

5) Italy

During the emergency stemming from the COVID-19 pandemic, the Central Antifraud Analysis services of the Italian Customs Agency carried out in-depth studies regarding the infiltration of organized crime in the international trade of medical products needed to address the spread of the virus.

A mixed working group was set up, chaired by magistrates from the National Anti-Mafia and Anti-Terrorism Directorate (DNA) and comprising Customs Officers and Financial Police officials of the Special Financial Unit of the Police, serving in the Investigation Groups of the National Prosecutor's Office. Investigations, carried out by comparing the results of the financial flows at risk with data relating to the importation of medical products, led to the creation of specific operational codes and risk profiles in the Customs Electronic Control Circuit, for the targeted selection of declared inbound shipments.

Following the numerous reports forwarded to DNA, ten criminal proceedings were initiated in this context by the competent District Prosecutors, involving dozens of individuals and companies, whose activities are often linked to the financial interests of organized crime.
In this regard, the National Anti-Mafia and Anti-Terrorism prosecutor described Customs as an extraordinary observatory both to anticipate the financial movements of organized crime and to fight corruption.
Guidelines for an effective and efficient response to disruptive events

- Creating a task force mandated to monitor the situation and the implementation of response measures;
- Communicating effectively, both internally, with Customs personnel, on safety measures, work organization and measures implemented to continue Customs operations, and externally, with stakeholders, to inform them about the measures taken to expedite the movement of goods, in particular essential and relief ones;
- Contributing to the establishment and update of the list of relief and essential goods, e.g. by providing HS codes to the authority in charge of drawing up this list;
- Accepting simplified and provisional forms of declarations subject to regularization when possible, and accepting the electronic form of declarations and supporting documents;
- Fostering the use of risk management, pre-arrival processing and immediate release of low-risk shipments to ensure the availability of relief and essential goods, and the continuity of the supply chain, while minimizing physical contact and physical inspection of goods and tackling staff shortages;
- Optimizing the use of non-intrusive inspection techniques and prioritizing the inspection of relief and essential goods, if needed;
- Implementing Customs duties exemption and payment deferral, and waiving fees to support traders who are impacted by the disruptive event;
- Enhancing the cooperation and partnership with the private sector by continuous consultations on the measures to be implemented, by expanding the AEO programme, extending AEO certificates, etc.;
- Strengthening cooperation with other government agencies to avoid duplication of inspections, requests for duplicate information, etc.;
- Reinforcing cooperation with other Customs administrations to expedite the movement of essential and relief goods;
- Allocating more resources to the clearance of cross-border E-commerce shipments as a new way of ensuring the continuity of the supply chain if disruptive events occur;
- Facilitating passenger control by using new technologies to minimize the physical contact with Customs personnel.
C. RECOVERY PHASE

As explained in the introduction to this document, it is not an easy task to separate the measures implemented during each phase of the disaster management cycle from one another. This is particularly true for the response and recovery phases, as the majority of the measures extend to, and are applied during, the latter.

If disruptive events occur, Customs administrations should implement measures allowing them to keep at least part of their main operations running, adjusting to the emergency situation with the option of being able to resume their functions as soon as the response phase comes to an end, while adapting to the new conditions. To reach this objective, they should establish a clear plan and determine the steps necessary to return to operating in a “business as usual” mode.

During the COVID-19 pandemic, Customs administrations implemented several measures to ensure the achievement of their traditional missions of collecting revenue, facilitating the legitimate cross-border flow of goods, protecting societies and economies from the illicit trafficking of counterfeit goods, and enforcing law at the borders. They were also mandated to ensure the smooth movement of essential and relief goods while protecting their staff from the high risk of infection.

Customs administrations are therefore well placed to work closely with stakeholders, government agencies and other Customs administrations to facilitate and manage trade recovery activities. Cooperation amongst all stakeholders enables rapid recovery in a holistic and coordinated manner across the global supply chain23. Any recovery plan established by Customs administrations should follow the recommendations included in this part of the Guidelines.

1. Designing the recovery planning team

As explained in the previous section on the response phase, Customs administrations should have a task force in charge of managing the crisis. It is recommended to capitalize on the experience gained by this team and mandate it to prepare the recovery action plan. This team should be authorized to coordinate with stakeholders, in order to gather the information needed to analyse the impact of the emergency and to coordinate Customs activities with other government agencies, so as to avoid duplication and overlapping of actions.

2. Assessment of the situation

When preparing a recovery action plan, several key elements should be taken into consideration and assessed accurately:

- Impact of the pandemic or natural disaster: this will allow a clear picture of the main functions affected and help decide on the actions to be taken to tackle the issue;
- Status of work restrictions: if some measures are still in place, they can impact the recovery plan. In the COVID-19 situation, social distancing and remote work may complicate the proper implementation of the recovery action plan;
- Efficiency of the measures implemented during the response phase; and
- Identification of backlogs: due to the emergency situation, some activities and tasks, such as, but not limited to, Post-Clearance Audit missions, may be delayed or postponed. These tasks should be identified, prioritized and appropriately managed.

3. Assessment of the measures implemented during the response phase

During the response phase, Customs administrations should have implemented a number of measures to ensure the continuity of their operations and to keep their essential functions running. When preparing a recovery action plan, the efficiency of these measures should be assessed in order to select those to be maintained and further developed and those to be phased out.

Measures that have proven to be effective in improving Customs procedures should not only be preserved but also sustained through the following actions:

- Adapting the national legislative and institutional framework: some facilitative measures implemented in response to a disruptive event may not be supported by the existing national legal framework. It would be necessary to adopt the legal texts supporting these measures as a matter of priority during the recovery phase.
- Regulating the benefits of trade facilitation and relief measures (such as the deferral of taxes, fees and penalty payments) by providing a clear timeframe and defining targeted beneficiaries. For instance, some measures might only be applicable to SMEs and no other category during a specific period of time.

Other measures implemented during the response phase that have proven to be cumbersome, ineffective in facilitating trade, or created compliance risks, should be phased out and Customs users informed of this.
4. Strengthening and sustaining IT solutions

Information technology used to be considered a support tool. More recently, this has changed, and IT is increasingly recognized as the engine of transformational change and a way of maintaining competitive advantages.24

The IT department/unit plays a crucial role in most Customs administrations in maintaining and developing their operations, especially when disruptive events occur.

During the COVID-19 pandemic, the health and safety measures implemented to contain the spread of the virus generated a number of innovative IT-based solutions. These solutions were implemented to ensure the continuity of Customs operations while protecting both staff at duty stations and users. For the most part, these solutions strengthened and accelerated the transition towards paperless and contactless procedures and a digital environment.

In the event of emergencies, these IT solutions can, however, only be deployed over a short period of time, which does not allow experts to fully explore their potential. The following actions are therefore recommended during the recovery phase:

- Checking the legal framework: when a Customs procedure is to be computerized, the bulk of the existing legislation is unlikely to require amendment. However, automation may have the effect of simplifying procedures, which may need to be reflected in the legal provisions.

- Accepting digital signatures: despite the existence of sophisticated data exchange systems, the import/export process sometimes remains at least partly paper-based due to the legal and operational requirements of national Customs authorities. In some existing Customs IT systems, signature requirements necessitate the presentation of hard-copy declarations to Customs in addition to electronically transmitted data, thereby preventing the transition towards a paperless environment. Such legal barriers need to be removed if the full benefits of Customs automation are to be realized.

- Complying with data protection and privacy laws: the IT solutions implemented should be in compliance with data protection and privacy laws, especially if they imply the retention and exchange of personal information. Additional measures should be implemented to protect personal data and privacy.

5. Supporting Human Resources

In the aftermath of a natural disaster or during a pandemic such as COVID-19, the physical and mental health of Customs staff may be considerably impacted. Customs administrations should regularly monitor the health, safety and readiness of their staff to ensure that they are able to satisfy the requirements of the recovery plan, while continuing to apply safety and health protocols.

Customs administrations should also provide training to their staff on the operational modes and IT solutions to be adopted and implemented. Once the emergency is over, it would be appropriate to provide training for Customs staff who were not involved in the management of the response phase, in order to acquaint them with the newly deployed IT solutions and familiarize them with the new procedures.

6. Enforcement activities

In the event of natural disasters or pandemics, Customs administrations should implement facilitative measures to expedite the cross-border movement of essential and relief goods, so as to mitigate the effects of the disruptive event on societies and economies. Facilitative measures should include:

- Acceptance of electronic copies of documents, including the Certificate of Origin;
- Revision of the selectivity rate of controls to reduce the physical inspection of goods, and
- Suspension of verification and Post-Clearance Audit activities, etc.

In order to avoid some of these facilitative measures being abused by certain traders during the response phase, enforcement activities should be resumed as soon as possible, bearing in mind appropriate safety measures. Enforcement activities should be targeted and based on risk management criteria.

7. Ongoing communication

The imperative need to have a pre-established communication strategy has already been discussed in part B of the Guidelines, dealing with the response phase. During the response phase, it is crucial to inform stakeholders about the measures implemented in response to the disruptive event, for instance with regard to entry points for relief goods and the facilitative measures to expedite their movement.

During the recovery phase, Customs administrations should keep stakeholders informed about:

- Measures that will be maintained and their timeframe;
- Measures that will be phased out and their timeframe;
- Resumption of some activities, etc.

Customs administrations will need to work closely with other government agencies to implement the Government’s national recovery plan. To this end, it is recommended that contact points be designated so as to ensure effective communication and coordination.

8. Enhanced Customs-to-Business cooperation

Customs administrations should consult and coordinate with the private sector, inasmuch as governments set priorities for action, position national economies for business recovery, and plan a return to financial stability and prosperity. Decisions should reflect inputs by, and support from, the private sector, so as to avoid the adoption of solutions, actions and priorities having unintended consequences and/or failing to produce expected outcomes because of a lack of clarity in operational frameworks.

Effective Customs-to-Business partnerships are a crucial element to respond to disasters and to manage the recovery phase. They allow both parties to understand each other and lead to mutually beneficial outcomes.

Customs administrations should enhance communication with the private sector and understand its difficulties, especially in dealing with Customs tariffs and the payment of duties, providing the best possible mechanisms to face the challenges of the recovery phase.

It is also crucial to highlight the positive contribution of AEOs in helping countries to better manage trade recovery.

9. Revision of Business Continuity Plans and SOPs

During the recovery phase, efforts should be made to identify potential ‘lessons’ that would improve future disaster management processes. While these lessons can be identified through formal reviews, they should also be collected through informal discussions with staff and volunteers involved in tackling the emergency. Lessons learned should be referred to for the improvement of Business Continuity Plans and SOPs. Before being implemented, procedural updates should be tested. Staff training programmes and simulations are a good way of ensuring that BCPs and SOPs are effective.

The COVID-19 pandemic highlighted the importance for Customs administrations of being prepared for any disruptive event by developing Business Continuity Plans and regularly updating them.
Guidelines for a better management of the recovery phase

- Designating the recovery planning team with responsibilities to coordinate the recovery measures with other stakeholders and government agencies;
- Assessing the impact of the disruptive event on the main functions, on the Customs staff and the impact of the measures that were taken during the response phase;
- Sustaining the IT solutions that were implemented during the response phase by reviewing their impact, training Customs staff and enhancing the supportive legal framework;
- Resuming enforcement activities as soon as possible to avoid facilitative measures being abused;
- Maintaining a high level of cooperation with the private sector to get them involved in the setting up of recovery measures;
- Reviewing Business Continuity Plans and SOPs to reflect the lessons learned and keep them updated.
APPENDIX I

Definitions and key-concepts

1. Definitions

1.1. Disaster

A disaster is defined by the UNDRR as “A serious disruption of the functioning of a community or a society at any scale due to hazardous events interacting with conditions of exposure, vulnerability and capacity, leading to one or more of the following: human, material, economic and environmental losses and impacts”.

The impact of a disaster can be immediate and localized, but it is often widespread and lasts for a long time. The impact may test or exceed the capacity of a community or society to cope using its own resources, and therefore may require assistance from external sources, which could include neighbouring jurisdictions, or support at national or international levels.

Emergency is sometimes used interchangeably with the term disaster, as for example in the context of biological and technological hazards or health emergencies, which however can also relate to hazardous events that do not result in a serious disruption of the functioning of a community or society.

Disaster damage occurs during and immediately after a disaster. This is usually measured in physical units (e.g. square meters of housing, kilometres of roads, etc.), and describes the total or partial destruction of physical assets, the disruption of basic services, and damage to sources of livelihood in the affected area.

Disaster impact is “the total effect, including negative effects (e.g., economic losses) and positive effects (e.g., economic gains), of a hazardous event or a disaster. It includes economic, human and environmental impacts, and may include death, injuries, disease and other negative effects on human physical, mental and social well-being”.

1.2. Disaster risk

Disaster risk is “The potential loss of life, injury, or destroyed or damaged assets which could occur to a system, society or a community in a specific period of time, determined probabilistically as a function of hazard, exposure, vulnerability and capacity”.

Residual risk is the disaster risk that remains even when effective disaster risk reduction measures are in place, and for which emergency response and recovery capacities must be maintained. The presence of residual risk implies the constant need to develop and support effective capacities for emergency services, preparedness, response and recovery, together with socio-economic policies such as safety nets and risk transfer mechanisms, as part of a holistic approach.

25 For more please visit the website of United Nations Office for Disaster Risk Reduction: https://www.undrr.org/terminology#D
1.3. Mitigation: “The lessening or minimizing of the adverse impacts of a hazardous event”. The adverse impacts of hazards, in particular natural hazards, often cannot be fully prevented, but their scale or severity can be substantially lessened by various strategies and actions. Mitigation measures include engineering techniques and hazard-resistant constructions as well as improved environmental and social policies and public awareness. It should be noted that, in climate change policy, “mitigation” is defined differently and is the term used for the reduction of greenhouse gas emissions that are the source of climate change.

1.4. Prevention: “Activities and measures to avoid existing and new disaster risks”. Prevention (i.e. disaster prevention) expresses the concept and intention to completely avoid potential adverse impacts of hazardous events. While certain disaster risks cannot be eliminated, prevention aims at reducing vulnerability and exposure in such contexts where, as a result, the risk of disaster is removed. Examples include dams or embankments that eliminate flood risks, land-use regulations that do not permit any settlement in high-risk zones, seismic engineering designs that ensure the survival and functioning of a critical building in the event of a possible earthquake and immunization against vaccine-preventable diseases. Prevention measures can also be implemented during or after a hazardous event or disaster to prevent secondary hazards or their consequences, such as measures to prevent the contamination of water.

1.5. Resilience: “The ability of a system, community or society exposed to hazards to resist, absorb, accommodate, adapt to, transform and recover from the effects of a hazard in a timely and efficient manner, including through the preservation and restoration of its essential basic structures and functions through risk management”.

2. Types of disasters and other disruptive incidents

Disasters are categorized by the majority of relief organizations in two categories: natural disasters and technological or man-made disasters.

2.1. Natural hazards

Natural hazards are naturally occurring physical phenomena caused either by rapid or slow onset events which can be:
- Geophysical (earthquakes, landslides, tsunamis and volcanic activity),
- Hydrological (avalanches and floods),
- Climatological (extreme temperatures, drought and wildfires),
- Meteorological (cyclones and storms/wave surges),
- Biological (disease epidemics and insect/animal plagues).
An epidemic is an unusual increase in the number of cases of an infectious disease which already exists in a certain region or population. It can also refer to the appearance of a significant number

of cases of an infectious disease in a region or population that is usually free from that disease. E.g. Ebola, Malaria, COVID-19.

Epidemics may be the consequence of other types of disasters, such as tropical storms, floods, earthquakes, droughts, etc. Epidemics may also affect animals, causing local economic disasters.

There are a range of challenges, such as climate change, unplanned urbanization, underdevelopment/poverty as well as the threat of pandemics, that will shape humanitarian assistance in the future. These aggravating factors will result in an increased frequency, complexity and severity of disasters.

2.2. Technological or man-made hazards

This category encompasses complex emergencies/conflicts, famine, displaced populations, industrial accidents and transport accidents. These are events that are caused by humans and occur in or close to human settlements. They can include environmental degradation, pollution and accidents.

3. Disaster management phases

Disaster management is the organization, planning and application of measures preparing for, responding to and recovering from disasters.

Disaster management may not completely avert or eliminate threats; it focuses on creating and implementing preparedness and other plans to decrease the impact of disasters and “build back better”.

3.1. Preparedness:

The knowledge and capacities developed by governments, response and recovery organizations, communities and individuals to effectively anticipate, respond to and recover from the impacts of likely, imminent or current disasters. Preparedness action is carried out within the context of disaster risk management and aims to build the capacities needed to efficiently manage all types of emergencies and achieve orderly transitions from response to sustained recovery.

Preparedness is based on a sound analysis of disaster risks and good linkages with early warning systems, and includes activities such as contingency planning, the stockpiling of equipment and supplies, the development of arrangements for coordination, evacuation and public information and associated training and field exercises. These must be supported by formal institutional, legal and budgetary resources. The related term “readiness” describes the ability to quickly and appropriately respond when required.

27 https://www.preventionweb.net/files/53347_capstone.pdf
A **preparedness plan** establishes arrangements in advance to enable timely, effective and appropriate responses to specific potential hazardous events or emerging disaster situations that might threaten society or the environment.

### 3.2. Response:

Actions taken directly before, during or immediately after a disaster in order to save lives, reduce health impacts, ensure public safety and meet the basic subsistence needs of the people affected. Disaster response is predominantly focused on immediate and short-term needs and is sometimes called disaster relief. Effective, efficient and timely response relies on disaster risk-informed preparedness measures, including the development of the response capacities of individuals, communities, organizations, countries and the international community.

The institutional elements of response often include the provision of emergency services and assistance by the public, private and community sectors, as well as the participation of the wider community and volunteers. “Emergency services” are a critical set of specialized agencies that have specific responsibilities in serving and protecting people and property in emergency and disaster situations. They include civil protection authorities and police and fire services, amongst many others.

The division between the response stage and the subsequent recovery stage is not clear-cut. Some response actions, such as the supply of temporary housing and water, may extend well into the recovery stage.

### 3.3. Recovery:

Recovery means restoring or improving the livelihoods and health, as well as the economic, physical, social, cultural and environmental assets, systems and activities, of a disaster-affected community or society, aligning with the principles of sustainable development and “build back better”, to avoid or reduce future disaster risks.
APPENDIX II

Key actors

1. Government at different levels

The Government and its relevant institutions at all levels, be they local, regional or central, are at the forefront of the disaster management cycle. Essentially, the crisis administration mechanism depends on the resources and targets of the government, state, and local organizations. Consequently, the government needs to allocate an annual budget for the purpose of disaster management. The national parliament can also be involved in this procedure.

2. Role of Non-Governmental Organizations (NGOs)

Non-Governmental Organizations make a considerable contribution to many countries, particularly in the area of disaster management. They are very effective in the disaster response phase and actively contribute to the support and protection of impacted communities. In addition, in the post-catastrophe phase, their contribution can consist in offering new small-scale credits or rescheduling their instalment agreements for recovery.

3. Role of donors in disaster management

Donors are critical partners in the disaster management domain, both at the national and international levels. Donors assist vulnerable and impacted communities and offer help for relief as well as for the mitigation of dangers stemming from serious disasters, thus fostering a fast recovery. Over the years, international and local donors have played a very important role in disaster prevention as well as in mitigation, response and recovery.

4. The private sector

The private sector plays a crucial role in the different phases of disaster management. It is categorized as a “dormant stakeholder” because of its low level of communication with the authority responsible for disaster management, and therefore its capacity is not fully exploited. In some cases, the private sector can be involved in the work of the national authorities dealing with disaster management by effectively contributing and supporting the efforts deployed by the Government at all levels.

---

5. Regional cooperation

Due to the devastating nature and effects of disasters, neighbouring countries can be directly or indirectly affected. For this reason, it is always recommended to strengthen regional cooperation among neighbouring countries to assist one another in the prevention and mitigation of natural hazards.

---

32 S. A. Andrew, C.V. Hawkins, Regional cooperation and multilateral agreements in the provision of public safety. The American Review of Public Administration, 43(4), 460-475 (2013)
ANNEX I

(WCO Instruments and Tools)

SPECIFIC ANNEX “J” TO THE REVISED KYOTO CONVENTION

CHAPTER 5

RELIEF CONSIGNMENTS

Definition

For the purposes of this Chapter:

E1./ F1.

“relief consignments” means:
- goods, including vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster; and
- all equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in the territory of the disaster throughout the duration of their mission.

Principles

1. Standard
Clearance of relief consignments shall be governed by the provisions of this Chapter and, insofar as applicable, by the provisions of the General Annex.

2. Standard
Clearance of relief consignments for export, transit, temporary admission and import shall be carried out as a matter of priority.

Field of application

3. Standard
In the case of relief consignments the Customs shall provide for:

- lodging of a simplified Goods declaration or of a provisional or incomplete Goods declaration subject to completion of the declaration within a specified period;
- lodging and registering or checking of the Goods declaration and supporting documents prior to the arrival of the goods, and their release upon arrival;
- clearance outside the designated hours of business or away from Customs offices and the waiver of any charges in this respect; and
- examination and/or sampling of goods only in exceptional circumstances.
4. **Recommended Practice**
Clearance of relief consignments should be granted without regard to the country of origin, the country from which arrived or country of destination.

5. **Recommended Practice**
In the case of relief consignments any economic export prohibitions or restrictions and any export duties or taxes otherwise payable should be waived.

6. **Recommended Practice**
Relief consignments received as gifts by approved organizations for use by or under the control of such organizations, or for distribution free of charge by them or under their control, should be admitted free of import duties and taxes and free of economic import prohibitions or restrictions.

---

**ANNEX B.9.**

**ANNEX CONCERNING GOODS IMPORTED FOR HUMANITARIAN PURPOSES**

**CHAPTER I**

**Definitions**

**Article 1**
For the purposes of this Annex:
(a) the term “goods imported for humanitarian purposes” means: medical, surgical and laboratory equipment and relief consignments;
(b) the term “relief consignments” means: all goods, such as vehicles and other means of transport, blankets, tents, prefabricated houses or other goods of prime necessity, forwarded as aid to those affected by natural disaster and similar catastrophes.

**CHAPTER II**

**Scope**

**Article 2**
Goods imported for humanitarian purposes shall be granted temporary admission in accordance with Article 2 of this Convention.

**CHAPTER III**

**Miscellaneous provisions**

**Article 3**
For the facilities granted by this Annex to apply:
(a) goods imported for humanitarian purposes must be owned by a person established outside the territory of temporary admission and must be loaned free of charge;
(b) medical, surgical and laboratory equipment must be intended for use by hospitals and other medical institutions which, finding themselves in exceptional circumstances, have urgent need of it, provided this equipment is not available in sufficient quantity in the territory of temporary admission;
(c) relief consignments must be dispatched to persons approved by the competent authorities in the territory of temporary admission.

**Article 4**
1. Whenever possible, an inventory of the goods together with a written undertaking to reexport, may be accepted for medical, surgical and laboratory equipment, in lieu of a Customs document and security.
2. Temporary admission of relief consignments shall be granted without a Customs document or security being required. However, the Customs authorities may require an inventory of the goods, together with a written undertaking to re-export.

Article 5
1. The period for the re-exportation of medical, surgical and laboratory equipment shall be determined in accordance with the needs.
2. The period for the re-exportation of relief consignments shall be at least twelve months from the date of temporary admission.
RESOLUTION OF THE CUSTOMS CO-OPERATION COUNCIL
ON THE ROLE OF CUSTOMS IN NATURAL DISASTER RELIEF
(June 2011)

THE CUSTOMS CO-OPERATION COUNCIL

Noting:
(a) the increase in the number of natural disasters affecting populations and requiring urgent international humanitarian assistance, and the need to enhance the role of Customs in the management of humanitarian relief operations;
(b) the Council’s Decision, taken in June 2010, to develop a WCO strategy for enhancing the role of Customs in natural disaster relief, which should include a set of practical recommendations for Customs on what to do in emergency situations of this kind;

Desiring:
(a) to facilitate the entry, exit and transit of disaster relief personnel and their possessions needed to provide rapid assistance to the victims;
(b) to speed up the clearance and release of relief consignments at borders in order to ensure that aid reaches victims in need in a timely manner;

Highlighting the need for disaster preparedness in Customs administrations, so that they can respond efficiently and effectively to emergencies;

Recognizing:
(a) that Customs facilitation in the area of emergency humanitarian relief should take account of the principles of risk management and should be achieved without compromising appropriate standards of Customs control;
(b) the importance of strengthening the partnership with international organizations, non-governmental organizations and the private sector which play an essential role in the management of humanitarian emergencies, and of providing them with all necessary information about the regulations and procedures applicable to relief consignments;
(c) the need to build Members’ capacities in this domain, and to involve the WCO’s partners in capacity building activities to be carried out in order to create the requisite synergy;
(d) the importance of having a national body to manage natural disasters, which would ensure proper co-ordination with all relevant agencies, including Customs;
(e) the importance of ensuring an open flow of information in times of crisis;

RESOLVES:
To invite Members to:
1. Implement measures as contained in Chapter 5 of Specific Annex J to the Revised Kyoto Convention (RKC) relating to relief consignments and, where necessary, sign the United Nations Model Agreement on Customs Facilitation;

2. Plan for, in the interests of proper preparation, all the Customs procedures specifically applicable to relief consignments and incorporate them in their national legislation and/or regulations and, wherever possible, in their national emergency plan. These procedures, including the list of operational border entry and exit points, should be made available to the public, using tools such as Members’ national Web sites and/or the Directory managed by the United Nations Office for the Coordination of Humanitarian Affairs (OCHA);

3. Carry out (1) diagnostics on the procedures introduced for the Customs processing of emergency humanitarian assistance and their capacity to put those procedures into operation in the event of a natural disaster; and (2) simulation exercises to test their level of preparedness and capacity to manage emergency situations and possibly to verify the quality of national emergency plans;

4. Develop and implement a training plan to ensure that their Customs staff are qualified and able to manage these kinds of emergencies;

5. Manage borders in an efficient, simplified and co-ordinated manner, including sharing of information, with the other national authorities involved in the handling of relief consignments, disaster relief personnel and their possessions, while using existing clearance systems in order to provide for rapid, efficient and centralized processing of these consignments;

6. Review and, where necessary, update bilateral mutual administrative assistance arrangements between Customs administrations in order to manage emergencies;

7. Inform the Secretariat of measures taken in this area, especially those relating to points (1) to (6) of this Resolution;

To instruct the Secretariat to:

8. Compile an inventory of existing tools and instruments, such as the RKC, the United Nations Model Agreement on Customs Facilitation and other model agreements developed by Members at the national level or the IDRL Guidelines, dealing with Customs formalities for the clearance of relief consignments at exportation, during transit or at importation;

9. Organize, in collaboration with OCHA and the IFRC, regional seminars to promote the use of these existing tools and instruments and to gather Members’ feedback on their future needs;

10. Study the extent to which the key principles of the SAFE Framework of Standards, such as advance information, the Authorized Economic Operator concept, Trade Recovery Guidelines or the use of technology, could prove relevant in further facilitating the process of clearing relief consignments. This study shall be conducted in consultation with the SAFE Working Group and, if necessary, in collaboration with a group of volunteers and its outcome shall be presented to the Permanent Technical Committee (PTC) in early 2012;
(11) ascertain from the Ad Hoc Group on Globally Networked Customs (GNC) how the information exchange envisaged within the framework of GNC could facilitate entry, exit and transit of relief consignments, disaster relief personnel and their possessions;

(12) create a dedicated Web page on the WCO Public Web site, containing all existing instruments of relevance in this domain as well as all the useful links to tools developed by the various partners involved in managing natural disaster relief operations. Within that framework, provision shall also be made for a forum facilitating effective communication and the exchange of experiences between Members, together with a mechanism for easily identifying persons responsible for the management of emergency procedures within Customs administrations;

(13) with a view to protecting the cultural heritage of the affected country and as Customs plays a fundamental role in the fight against the unauthorized export of cultural property, publish and send an alert to all Customs administrations to increase their vigilance at borders on cultural artefacts that may be smuggled or exported illegally;

(14) provide capacity building to assist Members in implementing this Resolution, especially with regard to measures relating to points (1) to (6) thereof;

(15) periodically report to the PTC on implementation measures relating to points (8) to (14) of this Resolution. In addition, and based on information provided by Members in point (7), a report will be made to the Policy Commission in June 2012. An initial assessment of the implementation of this Resolution shall subsequently be presented to the Policy Commission in June 2013;

To task the PTC to:

(16) monitor the implementation of this Resolution subsequent to the June 2011 Council Sessions.
ANNEX II
(Provided as an example)

DRAFT OPERATIONAL GUIDE FOR THE RECEPTION OF INTERNATIONAL HUMANITARIAN ASSISTANCE

I. INTRODUCTION

II. MISSION OF THE CUSTOMS AUTHORITY

III. OBJECTIVES OF THE GUIDE

IV. TRIGGER TO ACTIVATE THE OPERATIONAL GUIDE

V. POINTS OF ENTRY

VI. CUSTOMS FACILITATION MEASURES
   VI – a – RELIEF ITEMS
   VI – b – TAXES AND DUTIES EXEMPTION
   VI – c – CUSTOMS DECLARATION
      . ELECTRONIC CUSTOMS DECLARATION
      . MANUAL CUSTOMS DECLARATION
   VI – d – INSPECTION OF RELIEF ITEMS
   VI – e – SEARCH AND RESCUE DOGS
   VI – f – MEDICINES
   VI – g – TELECOMMUNICATION EQUIPMENT
What is the mission, the vision, the core values, etc of the Customs Administration

+ URL page
III. OBJECTIVES OF THE OPERATIONAL GUIDE

DRAFT – to be adjusted if need be

The objectives of this operational guide for the reception of international humanitarian consignments are to:

- Provide information on customs facilitation measures for the importation of emergency relief consignments to all the customs officers of (the customs administration)
- Implement customs facilitation measures for the importation and/or transit of international emergency relief consignments and facilitate the process
- Provide an operational guide for humanitarian actors that are importing international emergency consignments into (the affected country) or transiting international humanitarian relief aid through the affected country

IV. TRIGGER TO ACTIVATE THE OPERATIONAL GUIDE

Who is responsible to activate the present operational guide? What is the trigger to activate it?

The trigger for the activation of the present operational guide will be….

This trigger is applicable to all customs entry points listed in Chapter V.

V. POINTS OF ENTRY

The points of entry to receive international emergency consignments are listed below:

Airports

| 24 h | Contact: |
VI. DESCRIPTION OF THE CUSTOMS FACILITATION MEASURES

This chapter provides a list of customs facilitation of the importation of international emergency relief consignments.

What is the law that regulates international assistance?

A – EMERGENCY RELIEF ITEMS

Is there a law that defines “relief items”?
Is it the same definition as the definition of the Revised Kyoto Convention?

B – TAX AND DUTY EXEMPTION

Does the Government allow admission free of import duties and taxes all relief consignments? Of possessions of disaster relief personnel delivering humanitarian assistance?

How to obtain it? What is the procedure?

C – CUSTOMS DECLARACION

What automated system is in place?
I. Customs Declaration

II. Manual Declaration
In case there is no power/electricity, how can humanitarian organisations prepare the customs declaration?

Is there a possibility to release relief consignments after arrival upon presentation of a provisional entry document or a legally acceptable electronic equivalent, subject to complete fulfilment of Customs and other requirements within a specified time limit?

III – Documents to accompany the Customs Declaration

What is the list of documents that is required?

D – INSPECTION OF INTERNATIONAL HUMANITARIAN CONSIGNMENTS

What are the procedures to expeditiously examine the contents of the relief consignments and possessions of disaster relief personnel?

E – SEARCH AND RESCUE DOGS

The Ministry of xxx is responsible for allowing search and rescue dogs to enter the country.

As per the national legislation, xxxxx

<table>
<thead>
<tr>
<th>Contacts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

F - MEDICINES
The Ministry of xxx is responsible for allowing the temporary entry and importation of medicines and medical equipment into Mauritius.

As per the national legislation the procedures are

<table>
<thead>
<tr>
<th>Contacts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

G – TELECOMMUNICATION EQUIPMENT

The Ministry of xxxx is responsible for the temporary admission of telecommunication equipment

Who is responsible for delivering permits for band width?

<table>
<thead>
<tr>
<th>Contacts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

H – VEHICLES

The Ministry of xxxx is responsible for the temporary admission of vehicles and NTA.

<table>
<thead>
<tr>
<th>Contacts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

According to the national legislation, procedures are as follows:

VII. SINGLE WINDOW - ONE – STOP - SHOP

a) Electronic one-stop-shop (single window)

b) One-stop-shop at the airport
Who is responsible for the establishment of a one-stop-shop at the airport?

A one-stop-shop can be established at customs entry points to consolidate and expedite the legal requirements concerning entry of incoming International Personnel, Goods, Equipment and Transport.

It should be composed of representatives of relevant ministries and agencies.

VIII. TRANSIT OF INTERNATIONAL HUMANITARIAN ASSISTANCE

What are the provisions of the transit of international humanitarian assistance?

IX - TEMPORARY ADMISSION

X - RE-EXPORT PROCEDURES

XI – PROHIBITED ITEMS

Does a list of prohibited items exist?
Can it be included as an annex to this document?
How often is it updated?
Who is responsible for its update?

XII – UNCLAIMED RELIEF GOODS

XIII - REVISION OF THE OPERATIONAL GUIDELINE FOR THE IMPORTATION OF INTERNATIONAL EMERGENCY RELIEF CONSIGMENTS
The operational guide for the importation of international humanitarian assistance will be revised once a year. The decision will be taken by xxxxx in collaboration with the other Ministries mentioned in this document and/or participated in the One-stop-Shop.

XIV. GLOSSARY

XV. TEXTS OF REFERENCE

I. INTERNATIONAL CONVENTIONS

A- Revised Kyoto Convention – Specific Annex J-5

B- Istanbul convention on temporary admission – Anex B.9

C- Tampere convention


E - Recommendation of the customs co-operation council to expedite the forwarding of relief consignments in the event of disasters (1970)

II. NATIONAL TEXTS

III. INTERNATIONAL STUDIES

XVI. CONTACTS

<table>
<thead>
<tr>
<th>CONTACT POINTS</th>
<th>CONTACTS DETAILS</th>
</tr>
</thead>
</table>

82
XVIII. ANNEXES

ANNEX 1
ANNEX 2
ANNEX 3
ANNEX 4
WCO Guidelines on disaster management and supply chain continuity
Self-Assessment check list to the WCO Guidelines on disaster management and supply chain continuity

In July 2020 the World Customs Organization (WCO) launched the WCO COVID-19 Project, an initiative financially supported by the Government of Japan to strengthen the capacity of Members’ Customs Administrations in Developing and Least Developed Countries in addressing the challenges stemming from COVID-19, infectious diseases and natural disasters.

The Project developed the WCO Guidelines on disaster management and supply chain continuity with a view to serving three main objectives:

- raising awareness of the crucial role that Customs administrations play in disaster relief and supporting Customs administrations in implementing the provisions of other related WCO instruments and tools;
- supporting Customs administrations in enhancing their level of preparedness to respond efficiently and effectively to pandemics and natural disasters; and
- providing Customs administrations with clear recommendations supported by best practices to address the challenges stemming from infectious diseases and natural disasters, so as to expedite the movement of relief goods and ensure supply chain continuity.

To assist Customs administrations in evaluating their conformity with the WCO Guidelines on disaster management and supply chain continuity, the present Self-Assessment Checklist is developed. It covers several elements relevant to the following areas:

- Organization and roles
- Legal Framework
- Resources
- People
- Cooperation
- Procedures and measures

The Checklist will enable Customs administrations to better evaluate:

- their capacity to ensure the expedited movement of relief consignments in case of natural disasters and similar events;
- their preparedness and ability to ensure the continuity of their operations in the aftermath of a disaster;
- potential needs and gaps to be filled in relation to the existing legal framework, capacity-building, use of technology, modernization of procedures and processes, etc.
The main objective of the self-assessment checklist is to help Customs administrations in identifying areas where more modernization and reform effort should be deployed and to better direct their technical assistance and capacity building requests.

All questions allow the inclusion of additional comments and observations and should be answered with reference to the COVID-19 pandemic and similar disruptive events such as natural disasters.
<table>
<thead>
<tr>
<th>1. Organization and roles</th>
<th>Yes</th>
<th>No</th>
<th>Comments/Observations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.1.</strong> Is there an authority in charge of disaster management in the country?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1.2.</strong> Is the Customs administration cooperating closely with this authority?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1.3.</strong> Is the role of Customs reflected in the national emergency response plan?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1.4.</strong> Is there a unit at the Headquarters level mainly responsible of the overall management (including setting up procedures, coordinating with relevant stakeholder, etc.) of emergency situations?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1.5.</strong> Is there a unit, within your administration, mainly responsible to manage communication on the response to pandemics, infectious diseases and other disasters?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1.6.</strong> Does your administration make the appropriate legislation, new measures and Standard Operating Procedures (SOPs) available to key stakeholders and the general public? Which communication channels are used?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1.7.</strong> Does the Customs administration have an established Business continuity plan to ensure the continuity of operations in case of emergency?</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## 2. Legal Framework

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2.1.</strong> Does the national legal framework include provisions for natural disaster management?</td>
<td></td>
</tr>
<tr>
<td><strong>2.2.</strong> Does the Customs legislation include specific provisions related to importation of relief goods in case of disasters, e.g. waiving of Customs duties and/or specific procedures for relief consignments processing, etc.?</td>
<td></td>
</tr>
<tr>
<td><strong>2.3.</strong> Does the administration implement specific procedures to respond to disruptive events?</td>
<td></td>
</tr>
<tr>
<td><strong>2.4.</strong> Is the country a Contracting Party to the International Convention on the simplification and harmonization of Customs procedures known as the Revised Kyoto Convention?</td>
<td></td>
</tr>
<tr>
<td><strong>2.5.</strong> Are Customs procedures aligned with Chapter 5 of Specific Annex J to the Revised Kyoto Convention on relief consignments and its guidelines?</td>
<td></td>
</tr>
<tr>
<td><strong>2.6.</strong> Is the country a contracting party to the Istanbul Convention on temporary admission?</td>
<td></td>
</tr>
<tr>
<td><strong>2.7.</strong> Are the provisions of Annex B.9 to the Istanbul Convention on temporary admission included in the national legislation?</td>
<td></td>
</tr>
<tr>
<td><strong>2.8.</strong> Did the administration implement the WCO Council 2011 Resolution on role of Customs in disaster relief? What’s the state of play in implementing this Resolution?</td>
<td></td>
</tr>
<tr>
<td>Question</td>
<td>Answer</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>2.9. Did the administration draft Standard Operating Procedures (SOPs) based on national legislation, for the processing of relief consignments in case of disruptive events such as infectious diseases and natural disasters?</td>
<td></td>
</tr>
<tr>
<td>2.10. Did your administration implement other WCO tools relevant to the context of disaster management such as the SAFE Framework of Standards, etc.</td>
<td></td>
</tr>
<tr>
<td>2.11. Did the country ratify the World Trade Organization Trade Facilitation Agreement and implement its provisions?</td>
<td></td>
</tr>
<tr>
<td>2.12. Did the country adhere to international conventions relevant to the disaster relief area such as the Tampere convention on the provision of telecommunication resources for disaster mitigation and relief operations?</td>
<td></td>
</tr>
<tr>
<td>3. Resources</td>
<td></td>
</tr>
<tr>
<td>3.1. Does the administration have a Customs clearance automated system?</td>
<td></td>
</tr>
<tr>
<td>3.2. Does the Customs automated system contain a specific module for the processing of relief goods?</td>
<td></td>
</tr>
<tr>
<td>3.3. Does the country have a national electronic single window in place?</td>
<td></td>
</tr>
<tr>
<td>3.4. Does the administration have an Emergency Operations Centre (EOC) to be activated during the response phase?</td>
<td></td>
</tr>
<tr>
<td>3.5. Does the administration have a rapidly deployed emergency infrastructure to allow Customs to continue operations under safe conditions in the event of a pandemic or the destruction of Customs clearance infrastructure by a natural disaster?</td>
<td></td>
</tr>
<tr>
<td>3.6. Does the administration have a Risk management system in place that allows to limit the physical inspection to the high risk shipments?</td>
<td></td>
</tr>
<tr>
<td>3.7. Does the administration have/ use non-intrusive inspection equipment and techniques?</td>
<td></td>
</tr>
<tr>
<td>3.8. Does the Customs administration have an established Post-clearance Audit Unit?</td>
<td></td>
</tr>
<tr>
<td><strong>4. People</strong></td>
<td></td>
</tr>
<tr>
<td>4.1. Does the Customs training curriculum contain modules related to disaster management?</td>
<td></td>
</tr>
<tr>
<td>4.2. Are the management team Members of the administration benefiting of training on leadership in time of crisis?</td>
<td></td>
</tr>
<tr>
<td>4.3. Is Customs staff working at points of entry receiving (or have they received) capacity-building support concerning the implementation of procedures to respond to pandemics, infectious diseases and other disasters?</td>
<td></td>
</tr>
<tr>
<td>4.4. Is the administration carrying out simulation exercises with other stakeholders to enhance the operational readiness of its staff?</td>
<td></td>
</tr>
</tbody>
</table>
4.5. Are specific measures envisaged and/or tools provided to ensure the safety of Customs staff? Consider the following examples and add more if applicable: working shifts, PPE, etc.

4.6. What are the main work arrangements to be implemented in case of disruptive events? (E.g. remote working, etc.)

4.7. Is Customs staff receiving training on the latest technology available to modernize Customs processes and procedures?

5. Cooperation

5.1. What are the other relevant Government agencies that are involved in the clearance of relief goods?

5.2. Is the Customs administration cooperating closely with the other governmental agencies involved in the importation and regularization of relief goods?

5.3. Is the administration collaborating sufficiently with other Customs administrations?

5.4. Is the Customs administration collaborating with the private sector? What are the mechanisms of this collaboration?

5.5. Does the Customs administration have an Authorized Economic Operator or similar programmes?
<table>
<thead>
<tr>
<th>6. Customs procedures and measures</th>
<th>Yes</th>
<th>No</th>
<th>Comments/Observations</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.1. Does the Customs administration accept simplified and provisional forms of declarations subject to regularization within a specified period?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.2. Does the Customs administration accept the electronic form of declarations and supporting documents?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.3. Is the Customs administration fostering the use of risk management, pre-arrival processing and immediate release to ensure the expedited release of relief and essential goods?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.4. Does the Customs administration limit the physical inspection of relief goods and optimize the use of non-intrusive inspection techniques and, if deemed necessary, prioritize the inspection of relief and essential goods?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.5. Does your administration have appropriate means to implement Customs duties exemption, payment deferral, and waiving fees to support traders who are impacted by the disruptive event?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.6. Does the Customs administration proceed to the examination and/or sampling of goods only in exceptional circumstances?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.7. Does the Customs administration have alternative procedures to be implemented in case of disruption to the computerized system (e.g. power outage)?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Question</td>
<td>Answer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>--------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.8. Is the Customs administration using new technologies to minimize physical contact with Customs personnel and facilitate the control and clearance of passengers?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.9. Does the administration allow the extension of temporary admission in case of difficulties to re-export the goods?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.10. Does the administration implement facilitative measures to assist the transit of goods?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.11. Is the administration carrying out an assessment of the measures implemented during the response phase?</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.12. Are the measures that have proven to be effective in improving Customs procedures being sustained by specific actions, such as the adaptation of the national legislative and institutional framework?</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>