



Immediate Release Guidelines



GUIDELINES
FOR THE IMMEDIATE
RELEASE
OF CONSIGNMENTS BY
CUSTOMS



WORLD CUSTOMS ORGANIZATION

Version III
(June 2018)

I. Introduction

1. Background

- 1.1. Legitimate international trade is an essential driver for economic prosperity and Customs administrations play a vital role in this trade process. Customs administration is charged by Governments to ensure timely and accurate collection of revenue, compliance with relevant laws and regulations, and collection of trade statistics. International trade therefore relies on Customs administrations, co-operating with other related agencies, for fast and efficient release/clearance of goods at all relevant points.
- 1.2. Regarding the prompt and efficient release of goods, Customs administrations have faced rapid changes in global trading environments.
- 1.3. Firstly, as the government organization that controls and administers the international movement of goods, Customs administrations have faced increased demands to take on more, and greater, responsibilities, not only in the accurate collection of revenue but also in areas such as security, commercial fraud, illicit drug/firearms trafficking, money laundering, electronic crime, smuggling, environmental crime and transnational organized crime, which may affect cross-border movement of people and goods.
- 1.4. Secondly, in recent years, the pace of the digital transformation of economies and businesses has accelerated and has been the key driver in the global trade environment. Information technology, mobile technology, the Internet and electronic payment systems have revolutionized the way businesses and consumers are selling and buying goods, providing wider consumer choices as well as customization, advanced shipping, payment and delivery options.
- 1.5. Thirdly, the exponential growth of E-Commerce, in particular new trade patterns including the growth in direct business-to-consumer (B2C) and consumer-to-consumer (C2C) transactions, and an increased role of consumers in individual transactions, has led to a tremendous growth in smaller consignments crossing the borders and has increased the workload of businesses and border agencies alike.
- 1.6. While businesses are rapidly adapting to the use of new digital technologies and to accommodating the growth of E-Commerce, Customs administrations are increasingly required to introduce new procedures and techniques, such as risk management and electronic advance information processing, to fulfil their role of facilitating trade while protecting revenue and society.
- 1.7. In order to provide possible solutions which enable Customs administrations and other cross-border regulatory agencies to combine immediate release with relevant and appropriate controls for the growing volume of these consignments, the Immediate Release Guidelines:
 - ✓ reflect the principles contained in the Revised Kyoto Convention (RKC) and other WCO tools and instruments as attached in Appendix II and applied by Customs administration in providing for immediate release of goods by separating release from clearance. Any revenue-related assessment and collection can be dealt with after the release of goods, where necessary against a financial guarantee;
 - ✓ take into consideration the changes in Customs and business practices deriving from widespread use of electronic data, and provide an indicative list of data elements based on the WCO Data Model in Appendix III for exchanging advance electronic information;
 - ✓ offer a range of possibilities and new solutions enabling each Customs administration to select the level of facilitation best suited to its own trade patterns and compliance requirements, and provide national experiences in Appendix IV.

2.

If the Customs administration is satisfied that the goods are in compliance with the basic requirements of the procedure to be applied, the goods should be released immediately.

2. Scope

- 2.1. Subject to the relevant national legislation, these Guidelines apply equally to all consignments for which such release is requested, regardless of weight, value, size, type of operator or carrier (e.g. express operators, airline and shipping companies, freight forwarders and postal services) or of mode of transport (including multi-modal transport). In these Guidelines, all service providers conveying such consignments are referred to as "operators". For all other terms used in these Guidelines, the definitions in Appendix I, the definitions in the Revised Kyoto Convention and the WCO glossary will apply.
- 2.2. Goods for which immediate release is requested under any Category will be subjected to the application of any prohibitions and restrictions or specific requirements concerning procedures laid down in national legislation.
- 2.3. Under these Guidelines, Customs administration operates on the basis of risk management on advance electronic information prior to the arrival of the goods, and retains the right to carry out spot or other inspections and post-clearance audit using risk management techniques. Customs administration will always retain the right to perform examinations and detailed checks of the declaration and supporting documents based on risk management.

3. Objectives

- 3.1. The Immediate Release Guidelines aim to:
 - ✓ facilitate the pre-arrival processing and risk management of the consignments based on advance electronic information;
 - ✓ streamline and expedite the handling of the consignments upon arrival;
 - ✓ assist Customs administrations in determining data requirements and the exact procedure to be applied.
- 3.2. Customs administrations may require operators to provide facilities for Customs officers where special attendance or attention is required to apply the procedure, to maintain a high degree of compliance with national legislation on the movement of goods, and to ensure the accuracy of information to be submitted to Customs.

4. Categorization

- 4.1. To assist Customs administrations in determining data requirements and the exact procedure to be applied, the Guidelines recommend that consignments being presented for immediate release be divided into four categories.

Category 1 – Correspondence and documents (Documents)

Category 2 – Low value consignments for which no duties and taxes are collected (*de minimis* threshold)

Category 3 - Low value dutiable consignments (simplified declaration)

Category 4 - High value consignments (full declaration)

- 4.2. The description and attributes of each category and the related release procedures and documentary requirements are outlined as given in the sections below. In the case of goods in Categories 1 and 2, release and clearance normally take place

simultaneously. However, in the case of consignments in categories 3 and 4, clearance may be accomplished after the goods are released. If a problem is discovered after the goods have been released and before clearance, Customs administrations may issue a recall notice for the goods or may claim the financial guarantee as compensation.

- 4.3. The categorization of consignments and the immediate release/clearance procedures may apply at the time of both exportation and importation.
- 4.4. Customs administrations should use objectively verifiable criteria in defining the eligibility of consignments for one of the four categories, such as value, and avoid criteria such as “for personal use”, as the classification of what is intended “for personal use” is difficult to verify by Customs administrations and operators alike.

5. Data elements required to provide release of consignments

- 5.1. The indicative lists of data elements for release of consignments under categories 1 to 3 of these Guidelines are attached in Appendix III. These are meant to serve as guidance to Customs administrations. The data elements for all 3 categories are purely indicative, but the use of the data set is desirable for the purpose of facilitating the spread of electronic data exchange among related parties.
- 5.2. Customs administrations, based on national legislation and other requirements, should specify the minimum list of data elements required to provide for immediate release of consignments under each category. The list of such data and other requirements should be published and made available in accordance to the principles set out in Chapter 9 of the General Annex of the Revised Kyoto Convention and the Article 1 of the WTO Agreement of Trade Facilitation.
- 5.3. In setting out the list of data elements required, Customs administrations are encouraged to limit the data required to only such particulars that are deemed necessary to ensure compliance with Customs laws and other regulations that Customs are responsible for enforcing.
- 5.4. The indicative list of data elements for the categories of goods, the definitions and formats of the information requirements, and the recommended code standards are set out in the WCO Data Model.

6. Release/clearance

- 6.1. Depending on technological capabilities, the submission of data as defined in these Guidelines as applicable to the respective category should be accepted by Customs administrations in electronic format prior to arrival as soon as the information is available, and ideally be submitted through single window.
- 6.2. Customs administrations should co-ordinate their risk management activities and assess risks immediately upon receipt of the necessary information electronically from the operators and others. Risk management should be conducted using electronic systems to enable automated and immediate analysis and assessment.
- 6.3. Provided all the necessary information is submitted electronically to Customs administrations, all consignments assessed as low risk should be released either immediately upon arrival or after a specified time after arrival of the goods.
- 6.4. Customs administrations should provide a single pre-clearance notification to the carrier of all consignments considered to be medium or high risk and to require a

documentary examination or physical inspection. Such controls should be co-ordinated by all agencies concerned and take place at the same time.

- 6.5. Supporting documents, such as the invoice or any applicable permit or certificate, should also be legally accepted by Customs administrations together with the declaration in electronic form, e.g. as a scanned copy. Original documents should only have to be provided on request, when a consignment is assessed as presenting a high risk.

7. Implementation

- 7.1. National experiences in Appendix IV provide information on the procedures applied by different Customs administrations for immediate release under different categories.
- 7.2. The WCO Secretariat should collect updated best practices from time to time, evidencing widespread implementation of these Guidelines.

II. Guidelines for Immediate Release in each Category

8. Category 1 – Correspondence and documents (Documents)

Scope of Category 1

- 8.1. This category comprises correspondence and documents having no commercial value and which are not subjected to duties and taxes. Further;
 - Correspondence is limited to written messages from one person to another, post cards and letters containing personal messages.
 - 'Documents' is limited to printed matter in non-commercial quantities.

'Correspondence' or 'documents' that are recorded on carrier media will not be included in this Category.

Any items that are prohibited or restricted are not included.

- 8.2. For purposes of risk management, Customs administrations may specify a weight limit for items covered by this category.

Procedures and Documents for Immediate Release

- 8.3. In the case of consignments in Category 1, release and clearance normally take place simultaneously and there should be no requirement for further post-release documentation or procedures.
- 8.4. Immediate release should be granted on the basis of a consolidated declaration that may be oral or written (a manifest, a waybill or an inventory of such items) or on presentation to Customs of bags specially designed to transport such correspondence or documents.
- 8.5. This information may be provided by the operator on the cargo declaration or accompanying transport documents.
- 8.6. The shipper's/consignor's declaration of Customs value may be accepted for release/clearance purposes as indicated in paragraph 12 of these Guidelines.

- 8.7. Each Customs administration, based on national legislation and other requirements, should specify the minimum list of data elements required to provide release of goods under this category. In setting out the list of data elements required, the following should be taken into account:
- (i) Customs administrations are encouraged to limit the data required to only such particulars that are deemed necessary to ensure compliance with Customs laws.
 - (ii) In certain countries the only information required for the release/clearance of correspondence and documents is the total weight of such correspondence and documents arriving in the same consignment.

9. Category 2 – Low value consignments for which no duties and taxes are collected (de minimis threshold)

Scope of Category 2

9.1. This category comprises:

- material for mass distribution in commercial quantities, certain types of literature for the blind, printed papers;
- low value consignments where duties and taxes are remitted or waived as the amount of duties and taxes applicable would be negligible;
- low value goods which are not dutiable and taxable in their own right.

Any items that are prohibited or restricted are excluded.

***De minimis* threshold**

- 9.2. Customs administrations should ensure that information regarding the value of a consignment or the duty and/or tax payable below which no duties and taxes will be levied, is readily available. One or both criteria may be used.
- 9.3. For example, the value of a consignment should be less than SDR (Special Drawing Rights)¹ 50 or the duty and tax less than SDR 3 or the consignment should be both less than SDR 50 in value and the duty less than SDR 3. These de minimis threshold values and/or amounts should be stipulated in national legislation and be applicable to all operators as far as possible.
- 9.4. Customs administrations should carry out regular reviews of the de minimis in paragraph 9.3, taking into consideration inflation/deflation, the need to simplify the processing of low value goods, and the need for proper revenue collections and trade controls.

Procedures and Document for Immediate Release

- 9.5. In the case of goods in Category 2, release and clearance normally take place simultaneously and there should be no requirement for further post-release documentation or procedures.

¹ The SDR is an international reserve asset created by the IMF following the First Amendment of the Articles of Agreement in 1969 to supplement its member countries' existing reserve assets—official holdings of gold, foreign exchange, and reserve positions in the IMF. The US Dollar exchange rate for 1 SDR is 1.445890\$ as of 28 February 2018. (Source: IMF).

- 9.6. Immediate release may be granted on the basis of one of the following declarations:
- (a) Immediate release (especially for material for mass distribution in commercial quantities, certain types of literature for the blind, printed papers, which are not dutiable and/or taxable) on presentation of a consolidated declaration that can be a manifest, a waybill, a house waybill, a cargo declaration or an inventory of items prepared by the operator or his agent.
 - (b) Immediate release following the presentation of a simplified Goods declaration.
- 9.7. Documents and data as mentioned in paragraph 9.6 should contain the necessary information for granting immediate release by Customs administrations. This information should be transmitted electronically to Customs administrations prior to the arrival of consignments, in order to facilitate Customs' risk management and immediate release of the consignments.
- 9.8. Data elements for all individual items in a consolidated consignment should be individually reported (e.g. house waybill) or should be affixed to the individual items. The individual items should be available to Customs administration on request when deemed necessary. Nevertheless, electronic submission of the item level data elements may facilitate Customs' risk management process for immediate release.
- 9.9. The shipper's/consignor's declaration of Customs value may be accepted for release/clearance purposes as indicated in paragraph 12 of these Guidelines.
- 9.10. If Customs administration requires information for statistical purposes, a manifest, waybill, cargo declaration or other document may be presented to Customs administration after immediate release has been granted in cases where immediate release is given without the presentation of a document.

10. Category 3 - Low value dutiable consignments (simplified Goods declaration)

Scope of Category 3

- 10.1. This category comprises consignments that are above the threshold and/or duty/tax limits of Category 2 consignments or do not qualify for duty and tax remission or waiver, but are below a threshold below which a full Goods declaration is not required. Any goods that are prohibited or restricted are excluded.

Threshold for simplified declaration

- 10.2. Customs administration may decide a value below which a simplified Goods declaration is allowed. For example the value of the consignment should be SDR 50 or above but below SDR 1,000. These consignments are above any thresholds specified for Category 2 but below the threshold specified in national legislation for which a full Goods declaration is required.
- 10.3. These threshold values and/or amounts for simplified Goods declaration should be stipulated in national legislation.
- 10.4. Customs administration should ensure that information regarding the value and/or the duty/tax limit below which a simplified Goods declaration is allowed in this category is readily available.
- 10.5. Customs administrations should carry out regular reviews of the value or the duty and/or tax limits used for determining whether consignments fall into this category,

taking into consideration inflation/deflation, the need to simplify the processing of these consignments and the need for proper revenue collections and trade controls.

Release/clearance procedures and documents

10.6. The following release/clearance procedures may be considered:

(1) Immediate release with simultaneous clearance

10.7. Consignments may be granted immediate release with simultaneous clearance subject to any Customs selective documentary and/or physical examination of the consignments based on risk management techniques and provided that:

- (a) a simplified or full Goods declaration containing the necessary information required by the Customs administration is electronically presented prior to the arrival of the consignments, for the purposes of processing information, calculating the amount of duties and taxes payable and for selecting consignments for documentary and/or physical examination, if deemed necessary;
- (b) all duties and taxes are paid or deferred payment terms are accepted.

(2) Immediate release with subsequent clearance

10.8. Immediate release with subsequent clearance may be granted provided that:

- (a) For release,
 - (i) a manifest and/or a waybill (house) or an inventory prepared by the operator or agent or a provisional declaration containing the information required by the Customs administration is electronically presented to the Customs administration;
 - (ii) adequate financial guarantees are given to the Customs administration for securing payment of duties and taxes;
 - (iii) the Customs administration, if it deems necessary based on risk management techniques, subjects such consignments to any documentary and/or physical examination prior to release;
- (b) For subsequent clearance,
 - (iv) a simplified Goods declaration which may also be a periodic Goods declaration containing details of all items released under this procedure is presented to the Customs administration during a specified period for the clearance of consignments;
 - (v) all duties and taxes are paid or deferred payment terms are accepted on finalizing the clearance of the consignments concerned. Duty assessment and collection for Category 3 may be carried out on an account-basis, with periodic payment of all relevant duties and taxes, subject to compliance with regulatory requirements.

Customs administrations may, in the national legislation, waive the need for provision of a financial guarantee under certain conditions, such as for authorized traders.

11. Category 4 - High value consignments (full Goods declaration)

Scope of Category 4

11.1. This category comprises consignments not falling under the other three categories described above, and includes consignments containing goods that are subject to

restrictions. Normal release and clearance procedures, including payment of duties and taxes, apply.

Release/clearance procedures and documents

- 11.2. Immediate release for this category will be facilitated if the necessary information is received electronically by the Customs administration at a stipulated time in advance of the arrival of the consignments.
- 11.3. In addition consignments in this category may be granted immediate release with subsequent clearance if a provisional or a simplified Goods declaration or invoice with the minimum information required by the Customs administration to grant release is provided. Adequate financial guarantees are normally provided to Customs administration for securing the payment of duties and taxes. Any permits, certificates, etc., required may be furnished at the time of release or prior to clearance. For restricted goods these would usually be required to be furnished at the time of release.
- 11.4. Special procedures, such for authorized persons, would also facilitate the release/clearance of goods in this category. For example, duty assessment and collection may be carried out on an account-basis, with periodic payment of all relevant duties and taxes, subject to compliance with the regulatory requirements. Customs administration may waive the provision of financial guarantee for authorized persons.
- 11.5. Information requirements for this category should be limited to that necessary to ensure compliance with Customs law and should be fully based on the WCO Data Model.

III. Other possibilities

- 11.6. In addition to the declaration and data stipulated under each category, the following possibilities of declarations/data or risk management may be taken into account.

12. Shipper's/consignor's declaration of contents and value

- 12.1. The shipper's/consignor's declaration of contents and value may be accepted by the Customs administration for the purposes of ascertaining the correct category of consignments where relevant, for the calculation or waiver of duties and taxes.
- 12.2. The acceptance of such a declaration may be limited to correspondence and documents (Category 1) and low value consignments for which no duties or taxes are collected (Category 2), as no duties and taxes will be chargeable on these consignments, and restricted or prohibited goods will be excluded.
- 12.3. Furthermore, shipper's/consignor's electronic declarations via a Web portal platform may be efficient tools for risk management process prior to the arrival of consignments.
- 12.4. The operator, importer's agent or importer in the country of importation may be required to verify the shipper's/consignor's declaration of the contents and value.

Note:

The shipper's/consignor's declaration may be affixed to the package as a label or be contained in a waybill, house waybill or invoice which should be signed by him and, if required, be attached to the relevant consignment. The shipper's/consignor's declaration may also be electronically transmitted.

13. Exchange of advance electronic data between Postal service and Customs

- 13.1. Consignments for which information is provided in a non-electronic format and for which information is provided after arrival, such as postal consignments, will still nevertheless be granted prompt release/clearance after the necessary risk management by Customs administrations.
- 13.2. However, joint efforts by Customs administrations and related organizations, such as postal operators, towards exchanges of electronic data, for example introducing the Customs Declaration Systems (CDS) developed by the UPU, are necessary for the prompt release of consignments, to allow risk management to be carried out electronically in dealing with the increasing number of such consignments.

14. Co-operation with E-Commerce operators on data exchange

- 14.1. E-Commerce operators hold, or have access to, electronic data such as information related to the producer, the buyer (including address and contact information), the seller, origin of items, description of items, payment, and price etc., which enable Customs administrations to conduct risk management of consignments, effectively and efficiently.
- 14.2. Customs administrations may therefore seek co-operation with the E-Commerce operators that have access to such data, to facilitate the immediate release of huge amounts of cross border E-Commerce consignments by conducting risk management electronically and well in advance of the arrival of consignments.

15. Data exchange utilizing the WCO Data Model between Customs administrations in the countries of export and import

- 15.1. Export Good declarations may contain necessary information for Customs administration in importing country to conduct risk management at the time of export. Since the WCO Data Model provides a standardized data format and data elements, the exchange of export Good declaration data at the time of export with Customs administration in importing country facilitates the effective and prompt release of the consignments.
- 15.2. Customs administration in the exporting country may exchange information on the outbound inspections of high-risk cargoes at the reasonable request of Customs administration in the importing country.

16. Centralized facility to conduct risk management and targeting

- 16.1. Since just-in-time delivery of goods has become even more important for business, along with the huge increase in e-commerce transactions, Customs administrations lack the time to conduct risk management with limited resources. Customs administrations may centralize the risk management and targeting functions which are traditionally located in Customs offices in each airport/port, taking advantage of the availability of electronic data.

IV. Customs Control

17. Inspection of consignments

- 17.1. Customs administrations have the right to inspect all consignments in the four categories regardless of the procedure being used (e.g. import, export, transit,

transshipment) to ensure compliance with the laws and regulations that they are responsible for enforcing.

- 17.2. However, Customs administrations should not examine and inspect all consignments as a matter of course, but may carry out inspections based on risk management techniques.
- 17.3. Inspections using inspection equipment with modern technology such as non-intrusive inspection (NII) equipment, automatic detection technologies of suspicious cargoes using algorithm or artificial intelligence (AI), and radiation detection equipment are highly recommended to inspect consignments efficiently.
- 17.4. Customs administrations should consider incorporating this equipment in the moving line of cargoes such as conveyer belts and advance electronic data, to inspect cargoes without disrupting their flow and to properly identify high-risk cargoes.

18. Places of release/clearance of consignments

- 18.1. Customs administrations shall designate the Customs offices or other places at which consignments may be released/cleared.
- 18.2. Customs administrations may, when considered necessary and depending on the volume of consignment traffic, direct such traffic to designated areas so that its release/clearance can be treated separately from that of other baggage or general cargo.
- 18.3. The following places may be designated for the Customs release/clearance of export, transshipment and import consignments, depending on the volume of consignment traffic and other resource and logistical considerations:
 - (a) At Customs offices where the volume of consignments is small, consignments may be released/cleared as accompanied baggage in the passenger hall when brought as on-board courier consignments, and at the freight sheds in the case of consignments carried as freight.
 - (b) At Customs offices with low to medium levels of traffic, special areas may be set aside, e.g. in the passenger halls or freight sheds, for release/clearance and for authorized operations connected therewith.
 - (c) At Customs offices where there is a sufficiently large volume of traffic, joint Customs/operator facilities (e.g. hubs) may be provided.
- 18.4. In the above cases, and particularly where there are joint Customs/operator facilities, operators may be required to provide Customs, free of charge, with certain prescribed facilities, e.g. premises, equipment, supplies and adequate physical security.

19. Charges for release/clearance

- 19.1. Customs officers may be stationed permanently at places specially designated for release/clearance, or attend as and when required. Any expenses that this entails may be charged to the operators.
- 19.2. At the request of the operators, and where the level of business so justifies, Customs administrations may, insofar as resources permit, allow the release/clearance of consignments to take place outside Customs offices' business hours for commercial traffic.

19.3. Any expenses chargeable by Customs administrations shall be limited to the approximate cost of the services rendered.

V. Co-operation

20. Co-operation agreements or arrangements between Customs and operators

20.1. The use of simplified procedures based on the value provided by the shipper in invoices or other transport-related documents is vulnerable to fraud. It is therefore recommended that Customs administrations co-operate with operators, and share information within the constraints of the law, to help identify and minimize the risk of non-compliance whilst maximizing the safety and security of the supply chain.

Pre-advice information and documentation requirements to facilitate and expedite immediate release/clearance of consignments

20.2. Operators are encouraged to pre-advise Customs administrations of the shipment or arrival of consignments. This pre-advice could be carried out as advance electronic data required in each category and should contain the information required by Customs administrations for the release/clearance of the different categories of consignments. Provision and acceptance of this information in electronic format will enhance Customs administrations' ability to immediately release consignments.

Notes:

- (i) Advance lodgement of information and documentation should not affect the point in time to be taken into consideration in determining the rate of duties and taxes, where applicable, as this will always be the point in time which is specified in national legislation.
- (ii) If national legislation provides for submission of data to a single agency on behalf of other agencies within the Customs territory, Customs administrations should accept appropriate data from that source.

Information concerning the status of consignments

20.3. Customs administrations and operators should establish compatible information systems that will assist operators to ascertain the status of their consignments.

20.4. When Customs administrations cannot release a consignment, they should notify the operator as soon as possible and give reasons for this.

Memorandum of Understanding (MOU)

20.5. The means of implementing these Guidelines could be facilitated by the agreements or arrangements concluded between Customs administrations and operators.

20.6. Customs administrations and operators, including postal services, are encouraged to conclude agreements, for example Memorandums of Understanding (MOU), at the national level or local level in order, inter alia:

- (a) to define in general the responsibilities of operators vis-à-vis Customs administrations;
- (b) to provide for the binding nature of any Customs declaration in whatever form for obtaining the release/clearance of consignments;

- (c) to provide for co-operation between operators and Customs administrations in maintaining security in those areas or places designated for the release/clearance of consignments;
- (d) to provide for co-operation in the interdiction of restricted and prohibited goods such as explosives, small arms and light weapons, narcotic smuggling, commercial fraud, etc.;
- (e) to institute facilitated and expeditious Customs release/clearance procedures for consignments, provided that operators conform to relevant Customs requirements, e.g. payment for special or additional services, the provision of financial guarantees, and the provision of advance electronic information or documentation;
- (f) to identify the documentation or its electronic equivalent which is sufficient to establish, for example, such details as the value, content, consignor and consignee, and which could be accepted by Customs administrations;
- (g) to ensure that Customs administrations are provided with premises and other facilities for their operations, if so required, in places designated for the release/clearance of consignments;
- (h) to provide for timely notice to be given by either party to the agreement if amendments to or abrogation of the agreement is contemplated.

Note:

National legislation may provide for such agreements, in such a way that they are legally binding for all parties concerned.

21. Co-operation between Customs and other cross-border regulatory agencies

21.1. International trade relies on Customs administrations and other cross-border regulatory agencies for fast and efficient release/clearance of consignments at all relevant points.

21.2. As the concepts of co-operation with cross-border regulatory agencies are mentioned in the Revised Kyoto Convention, the SAFE Framework of standards and Co-ordinated Border Management, Customs administrations should:

- (a) Co-operate with other cross-border regulatory agencies to facilitate the submission of data required in each category only once to a single point (single window);
- (b) Utilize electronic exchange of information between Customs administrations and other cross-border regulatory agencies to conduct efficient and effective border control with increased volume of consignments;
- (c) Ensure that the examinations of consignments are co-ordinated and, if possible, carried out at the same time;
- (d) Provide a single pre-clearance notification to operators of all consignments considered medium or high risk and requiring a documentary examination or physical inspection. Such controls should be co-ordinated by all agencies concerned and take place at the same time.

VI. Others

22. Transport costs and insurance cost

- 22.1. In computing the threshold value of consignments, and for the purpose of assigning them in Category 1 (correspondence and documents) and Category 2 (low value consignments for which no duties or taxes are collected), delivery charges, e.g. transport and insurance costs, may be excluded.
- 22.2. The exclusion of such delivery charges in computing the value of consignments for the purpose of assigning them in Category 3 (low value dutiable consignments) and Category 4 (high value consignments) would depend on national legislation.
- 22.3. For the purposes of duty assessment and calculation, the value of the consignments in Categories 3 and 4 should be the Customs value in accordance with WTO valuation rules.

23. Return shipments

- 23.1. Return shipments should be released without a formal declaration required, provided that the reference to the preceding outbound shipment and Goods declaration can be provided so that both shipments can be reconciled.

24. Sorting and transshipment operations

- 24.1. Subject to the provisions of national legislation, Customs may allow sorting and transshipment operations to take place with the minimum of controls in a place designated by Customs, provided that adequate security has been provided.
- 24.2. Customs should accept any commercial or transport document for the consignment concerned for the purposes of transshipment provided that it meets all the Customs requirements.

Appendix I

DEFINITIONS

1.1. Clearance means the accomplishment of the Customs formalities necessary to allow goods to enter home use, to be exported or to be placed under another Customs procedure.

1.2. Customs control means measures applied by the Customs to ensure compliance with Customs law.

1.3. Consignments (individual or consolidated) mean a batch of goods destined for or delivered to one recipient (individual) or many recipients (consolidated).

1.4. *De minimis* threshold means a minimum value and/or a minimum amount of duties and taxes, established by the national legislation, below which no duties and taxes will be collected.

1.5. Examination of goods means the physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration.

1.6. Goods declaration means a statement made in the manner prescribed by the Customs, by which the persons concerned indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require for its application

1.7. Perishable goods means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.

1.8. Release of goods means the action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned.

1.9. WCO Data Model means a compilation of clearly structured, harmonized, standardized and reusable sets of data definitions and electronic messages to meet operational and legal requirements of cross-border regulatory agencies, including Customs, which are responsible for border management.

Appendix II

LEGAL FRAMEWORK

1. THE REVISED KYOTO CONVENTION – GENERAL ANNEX

The Immediate Release Guidelines have been developed based on the provisions of the Revised Kyoto Convention related to pre-arrival processing (Standard 3.25), special procedures for authorized persons (Transitional Standard 3.32), perishable goods (Standard 3.34), release of goods (Standard 3.40), “de minimis” threshold (Standard 4.13), deferred payment of duties and taxes (Standards 4.15, 4.16 and 4.17) and risk management and Customs control (Standards 6.2, 6.3, 6.4 and 6.8).

The legal provisions are attached as below.

Chapter 3: CLEARANCE AND OTHER CUSTOMS FORMALITIES

Standard 3.25

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

Transitional Standard 3.32

For authorized persons who meet criteria specified by the Customs, including having an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records, the Customs shall provide for:

- release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final Goods declaration;
- clearance of the goods at the declarant's premises or another place authorized by the Customs;

and, in addition, to the extent possible, other special procedures such as:

- allowing a single Goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person;
- use of the authorized persons' commercial records to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other Customs requirements;
- allowing the lodgement of the Goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary Goods declaration.

Standard 3.34

When scheduling examinations, priority shall be given to the examination of live animals and perishable goods and to other goods which the Customs accept are urgently required.

Standard 3.40

Goods declared shall be released as soon as the Customs have examined them or decided not to examine them, provided that:

- no offence has been found;
- the import or export licence or any other documents required have been acquired;
- all permits relating to the procedure concerned have been acquired; and
- any duties and taxes have been paid or that appropriate action has been taken to ensure their collection.

Chapter 4: DUTIES AND TAXES

Transitional Standard 4.13

National legislation shall specify a minimum value and/or a minimum amount of duties and taxes below which no duties and taxes will be collected.

Standard 4.15

Where national legislation provides for the deferred payment of duties and taxes, it shall specify the conditions under which such facility is allowed.

Standard 4.16

Deferred payment shall be allowed without interest charges to the extent possible.

Standard 4.17

The period for deferred payment of duties and taxes shall be at least fourteen days.

CHAPTER 6: CUSTOMS CONTROL

Standard 6.2

Customs control shall be limited to that necessary to ensure compliance with the Customs law.

Standard 6.3

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

Standard 6.4

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

Standard 6.8

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

2. THE WTO AGREEMENT ON TRADE FACILITATION

The Immediate Release Guidelines will support the implementation of the WTO TFA Article 7.1 on pre-arrival Processing; Article 7.3 on separation of release from final determination of Customs duties, taxes, fees and charges; Article 7.8 on expedited shipments and Article 7.9 on perishable goods.

The legal provisions are attached as below.

Article 7 Release and Clearance of goods

1. Pre-arrival Processing

1.1 Each Member shall adopt or maintain procedures allowing for the submission of import documentation and other required information, including manifests, in order to begin processing prior to the arrival of goods with a view to expediting the release of goods upon arrival.

1.2 Each Member shall, as appropriate, provide for advance lodging of documents in electronic format for pre-arrival processing of such documents.

3. Separation of Release from Final Determination of Customs Duties, Taxes, Fees and Charges

3.1 Each Member shall adopt or maintain procedures allowing the release of goods prior to the final determination of Customs duties, taxes, fees, and charges, if such a determination is not done prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met.

3.2 As a condition for such release, a Member may require:

(a) payment of Customs duties, taxes, fees, and charges determined prior to or upon arrival of goods and a guarantee for any amount not yet determined in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations; or

(b) a guarantee in the form of a surety, a deposit, or another appropriate instrument provided for in its laws and regulations.

3.3 Such guarantee shall not be greater than the amount the Member requires to ensure payment of Customs duties, taxes, fees, and charges ultimately due for the goods covered by the guarantee.

3.4 In cases where an offence requiring imposition of monetary penalties or fines has been detected, a guarantee may be required for the penalties and fines that may be imposed.

3.5 The guarantee as set out in paragraphs 3.2 and 3.4 shall be discharged when it is no longer required.

3.6 Nothing in these provisions shall affect the right of a Member to examine, detain, seize or confiscate or deal with the goods in any manner not otherwise inconsistent with the Member's WTO rights and obligations.

8. Expedited Shipments

8.1 Each Member shall adopt or maintain procedures allowing for the expedited release of at least those goods entered through air cargo facilities to persons who apply for such treatment, while maintaining Customs control. If a Member employs criteria⁹ limiting who may apply, the Member may, in published criteria, require that the applicant shall, as

conditions for qualifying for the application of the treatment described in paragraph 8.2 to its expedited shipments:

(a) provide adequate infrastructure and payment of Customs expenses related to processing of expedited shipments in cases where the applicant fulfils the Member's requirements for such processing to be performed at a dedicated facility;

(b) submit in advance of the arrival of an expedited shipment the information necessary for the release;

(c) be assessed fees limited in amount to the approximate cost of services rendered in providing the treatment described in paragraph 8.2;

(d) maintain a high degree of control over expedited shipments through the use of internal security, logistics, and tracking technology from pick-up to delivery;

(e) provide expedited shipment from pick-up to delivery;

(f) assume liability for payment of all Customs duties, taxes, fees, and charges to the Customs authority for the goods;

(g) have a good record of compliance with Customs and other related laws and regulations;

(h) comply with other conditions directly related to the effective enforcement of the Member's laws, regulations, and procedural requirements, that specifically relate to providing the treatment described in paragraph 8.2.

8.2 Subject to paragraphs 8.1 and 8.3, Members shall:

(a) minimize the documentation required for the release of expedited shipments in accordance with paragraph 1 of Article 10 and, to the extent possible, provide for release based on a single submission of information on certain shipments;

(b) provide for expedited shipments to be released under normal circumstances as rapidly as possible after arrival, provided the information required for release has been submitted;

(c) endeavour to apply the treatment in subparagraphs (a) and (b) to shipments of any weight or value recognizing that a Member is permitted to require additional entry procedures, including declarations and supporting documentation and payment of duties and taxes, and to limit such treatment based on the type of good, provided the treatment is not limited to low value goods such as documents; and

(d) provide, to the extent possible, for a de minimis shipment value or dutiable amount for which Customs duties and taxes will not be collected, aside from certain prescribed goods. Internal taxes, such as value added taxes and excise taxes, applied to imports consistently with Article III of the GATT 1994 are not subject to this provision.

8.3 Nothing in paragraphs 8.1 and 8.2 shall affect the right of a Member to examine, detain, seize, confiscate or refuse entry of goods, or to carry out post-clearance audits, including in connection with the use of risk management systems. Further, nothing in paragraphs 8.1 and 8.2 shall prevent a Member from requiring, as a condition for release, the submission of additional information and the fulfilment of non-automatic licensing requirements.

9. Perishable Goods

9.1 With a view to preventing avoidable loss or deterioration of perishable goods, and provided that all regulatory requirements have been met, each Member shall provide for the release of perishable goods:

(a) under normal circumstances within the shortest possible time; and

(b) in exceptional circumstances where it would be appropriate to do so, outside the business hours of Customs and other relevant authorities.

9.2 Each Member shall give appropriate priority to perishable goods when scheduling any examinations that may be required.

9.3 Each Member shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. The Member may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of the goods to those storage facilities, including authorizations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. The Member shall, where practicable and consistent with domestic legislation, upon the request of the importer, provide for any procedures necessary for release to take place at those storage facilities.

9.4 In cases of significant delay in the release of perishable goods, and upon written request, the importing Member shall, to the extent practicable, provide a communication on the reasons for the delay.

3. THE SAFE FRAMEWORK OF STANDARDS – PILLAR ONE

The Immediate Release Guidelines are developed based on standard 1 of the SAFE Framework of standards on Integrated supply chain management (ISCM), Standard 3 on Non-intrusive inspection and Standard 4 on Risk management systems.

The provisions are attached as below.

Standard 1 – Integrated Supply Chain Management

The Customs administration should follow integrated Customs control procedures as outlined in the World Customs Organization's (WCO) Customs Guidelines on Integrated Supply Chain Management (ISCM Guidelines).

Standard 3 – Modern Technology in Inspection Equipment

Non-intrusive inspection equipment and radiation detection equipment should be available and used for conducting inspections, where available and in accordance with risk assessment. This equipment is necessary to inspect high-risk cargo and/or transport conveyances quickly, without disrupting the flow of legitimate trade.

Standard 4 – Risk-Management Systems

The Customs administration should establish a risk-management system to identify potentially high-risk cargo and/or transport conveyances and automate that system. This management system should include a mechanism for validating threat assessments and targeting decisions and implementing best practices.

Appendix III

INDICATIVE LIST OF DATA ELEMENTS FOR CONSIGNMENTS COVERED UNDER CATEGORIES 1, 2 & 3

Notes:

- (i) The data elements for all 3 Categories are purely indicative. Customs are not restricted to requiring only those data elements specified.
- (ii) Customs, based on their national legislation and for purposes of risk management, may require fewer data elements or specify their requirement for more data elements than those listed for each of the Categories below.
- (iii) Customs are encouraged to limit the data required to only such particulars that are deemed necessary to ensure compliance with Customs laws.

WCO Data Model version 3.70 - IRG								
WCO ID	Name	Definition	Class	Cat .1	Cat .2	Cat .3	Format	Code List
9	Trader reference	A number assigned by a declarant such as a trader reference or a carrier reference	UCR		X	X	an..35	
16	UCR	Unique number assigned to goods being subject to cross border transactions	UCR		X	X	an..35	WCO (ISO15459) or equivalent
63	Country of origin, coded	To identify the country in which the goods have been produced or manufactured, according to criteria laid down for the application of the Customs tariff or quantitative restrictions, or any measure related to trade	Origin		X	X	a2	EDIFACT codes (3207) = ISO 3166-1 2-alpha code
85	First port of arrival, coded	To identify the first arrival location. This would be a port for sea, airport for air and border post for land crossing	BorderTransport Means	X	X	X	an..17	UN/LOCODE (an..5) + user code (an..12), or user code (an..17)
103	Nature of transaction, coded	Code specifying the nature of a transaction associated with a shipment	GoodsShipment		X	X	n..2	WCO code (n1) + User code (n1)
108	Customs value	Amount declared for Customs purposes of those goods in a consignment which are subject to the same Customs procedure, and have the same tariff/statistical heading, country information and duty regime	ConsignmentItem		X	X	n..16,3	
121	Charges	Aggregate cost of freight, insurance and all other costs and expenses from the foreign exit location to the entry location	CustomsValuation		X	X	n..16,3	
126	Gross weight item level	Weight of line item including packaging but excluding the transport equipment	GoodsMeasure		X	X	n..16,6	
131	Total gross weight	Weight (mass) of goods including packaging but excluding the carrier's equipment for a document	Declaration	X	X	X	n..16,6	
135	Currency, coded	Code specifying a monetary unit or currency	CurrencyExchange		X	X	a3	EDIFACT codes (6345) = ISO 4217 3-alpha code

WCO Data Model version 3.70 - IRG

WCO ID	Name	Definition	Class	Cat .1	Cat .2	Cat .3	Format	Code List
137	Description of goods	Plain language description of the nature of a goods item sufficient to identify it for cross-border regulatory purposes such as customs, phytosanitary, statistical or transport.	Commodity		X	X	an..512	
142	Shipping marks	Free form description of the marks and numbers on a transport unit or package	Packaging		X	X	an..512	UN/ECE Recommendation 15
144	Number of packages	Number of individual items packaged in such a way that they cannot be divided without first undoing the packing	Packaging		X	X	n..8	
145	Commodity Classification	The non-commercial categorization of a commodity by a standard-setting organization	Classification			X	an..18	
146	Total number of packages	Count of total number of packages of the entire declaration/ consignment	Consignment	X	X	X	n..8	
146	Total number of packages	Count of total number of packages of the entire document (e.g. declaration/ consignment)	Declaration	X	X	X	n..8	
149	Conveyance reference number	To identify a journey of a means of transport, for example voyage number, flight number, trip number	BorderTransport Means	X	X	X	an..17	
159	Equipment identification number	Marks (letters and/or numbers) which identify equipment e.g. unit load device	TransportEquipment	X	X	X	an..17	ISO 6346, IATA
166	Government procedure, coded	Code specifying a procedure	GovernmentProcedure	X	X	X	an..7	EDIFACT codes (7365) For Customs: User codes, categorized based on the revised Kyoto Convention
173	Date of arrival at place of discharge	Date of arrival at port or airport with intent to unload	UnloadingLocation	X	X	X	an..35	

WCO Data Model version 3.70 - IRG

WCO ID	Name	Definition	Class	Cat .1	Cat .2	Cat .3	Format	Code List
D005	Additional document reference number	Identifier of a document providing additional information	AdditionalDocument			X	an..70	
D006	Additional document type, coded	Code specifying the name of an additional document	AdditionalDocument			X	an..3	EDIFACT codes (1001) or User codes
D016	Invoice number	Reference number to identify an invoice	Invoice			X	an..70	
D023	Transport document number	Reference number to identify a document evidencing a transport contract	TransportContractDocument	X	X	X	an..70	
L009	Place of loading	Name of a seaport, airport, freight terminal, rail station or other place at which goods are loaded onto the means of transport being used for their carriage	LoadingLocation	X	X	X	an..256	
L024	Place or country whence consigned, coded	Identification of the place in country or country from which the goods were initially despatched to the importing country	GoodsConsignedPlace		X	X	an..17	UN/LOCODE (an..5) + user codes (an..12) Or ISO 3166-1 2-alpha code
L109	Port of arrival, coded	To identify the arrival location. This would be a port for sea, airport for air and border post for land crossing	ArrivalLocation	X	X	X	an..17	UN/LOCODE (an..5) + user codes (an..12) Or user codes
410	Type of address*	To identify the type of an address	Address		(X)	(X)	an..17	International codes (e.g. DUNS, EAN) or user codes

WCO Data Model version 3.70 - IRG

WCO ID	Name	Definition	Class	Cat .1	Cat .2	Cat .3	Format	Code List
239	Street and number/P.O. Box*	Specification of the postal delivery point such as street and number or post office box	Address		(X)	(X)	an..3	EDIFACT codes (3035)
241	City name*	Name of a city	Address		(X)	(X)	an..3	EDIFACT codes (3035)
242	Country, coded*	Identification of the name of the country or other geographical entity as specified in ISO 3166 and UN/ECE Rec 3	Address		(X)	(X)	an..3	EDIFACT codes (3035)
243	Country sub-entity name*	Name of a country subdivision	Address		(X)	(X)	an..3	EDIFACT codes (3035)
244	Country sub-entity identification*	Code specifying the name of a country subdivision	Address		(X)	(X)	an..3	EDIFACT codes (3035)
245	Postcode identification*	Code specifying a postal zone or address	Address		(X)	(X)	an..3	EDIFACT codes (3035)
R003	Agent - name	Name of a party authorised to act on behalf of another party	Agent		X	X	an..70	
R011	Carrier - name	Name of party providing the transport of goods between named points	Carrier	X	X	X	an..70	
R012	Carrier identification	To identify a party providing the transport of goods between named points	Carrier	X	X	X	an..17	International codes (e.g. DUNS, EAN) or user codes
R014	Consignee name	Name of party to which goods are consigned	Consignee		X	X	an..70	
R020	Consignor - name	Name of the party consigning goods as stipulated in the transport contract by the party ordering transport	Consignor		X	X	an..70	

WCO Data Model version 3.70 - IRG

WCO ID	Name	Definition	Class	Ca t.1	Ca t.2	Ca t.3	Format	Code List
R031	Exporter - name	Name of the person who makes - or on whose behalf - the export declaration - is made - and who is the owner of the goods or has similar right of disposal over them at the time when the declaration is accepted	Exporter		X	X	an..70	
R037	Importer - name	Name of party who makes -or on whose behalf a Customs clearing agent or other authorized person makes - an import declaration. This may include a person who has possession of the goods or to whom the goods are consigned	Importer		X	X	an..70	
R038	Importer, coded	Identifier of party who makes - or on whose behalf a Customs clearing agent or other authorised person makes - an import declaration. This may include a person who has possession of the goods or to whom the goods are consigned	Importer			X	an..17	International codes (e.g. DUNS, EAN) or user codes
T001	Identification of means of transport at arrival	Name to identify the means of transport used at the time of arrival	ArrivalTransport Means	X	X	X	an..35	
T002	Identification of means of transport at arrival, coded	Identifier to identify the means of transport at the time of arrival	ArrivalTransport Means	X	X	X	an..25	Sea: ITU Standard or Lloyd's number Air: IATA aircraft ID Road: national license plate Rail: locomotive number
T004	Identification of means of transport at departure, coded	Identifier to identify the means of transport at the time of departure	DepartureTransportMeans	X	X	X	an..25	Sea: ITU Standard or Lloyd's number Air: IATA aircraft ID Road: national license plate Rail: locomotive number

WCO Data Model version 3.70 - IRG								
WCO ID	Name	Definition	Class	Cat .1	Cat .2	Cat .3	Format	Code List
T005	Identification of means of transport crossing the border	Name to identify the means of transport used in crossing the border	BorderTransport Means	X	X	X	an..35	
T006	Identification of means of transport crossing the border, coded	Identifier to identify the means of transport used in crossing the border	BorderTransport Means	X	X	X	an..25	Sea: ITU Standard or Lloyd's number Air: IATA aircraft ID Road: national license plate Rail: locomotive number

Note:

1. The WCO Data Model version 3.7 splits the data element of “name of a party and address” to multiple structured data elements of “name of a party” and “address of a party”, it is necessary to add ID 410, ID 239, ID 241, ID242, ID243, ID244, and ID245 to gain address related data for ID R003, ID R011, R014, R031, and R037.
2. To develop a WCO Data Modal compliant IRG electronic messages, please refer to the WCO Data Model Derived Information Package (DIP) on IRG as published on http://ehandbook.dm3.wcoomdpublishings.org/English/Electronic%20Messages/XML/Information-Packages/Base/Base_information_packages_3.7/WCO_DM_V3.7.0_InformationPackages_%20Declaration_Final.xlsx

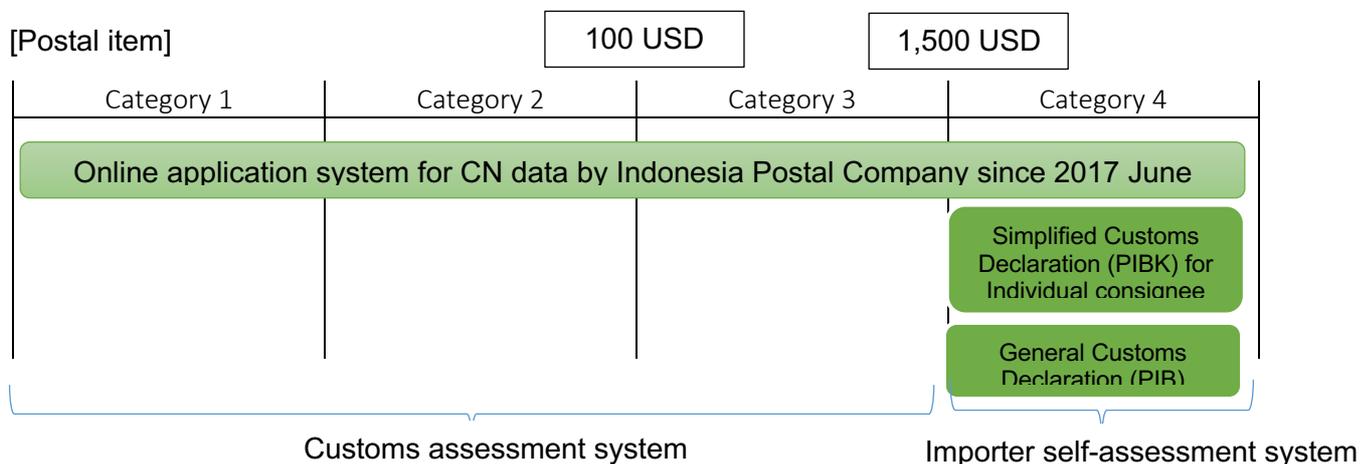
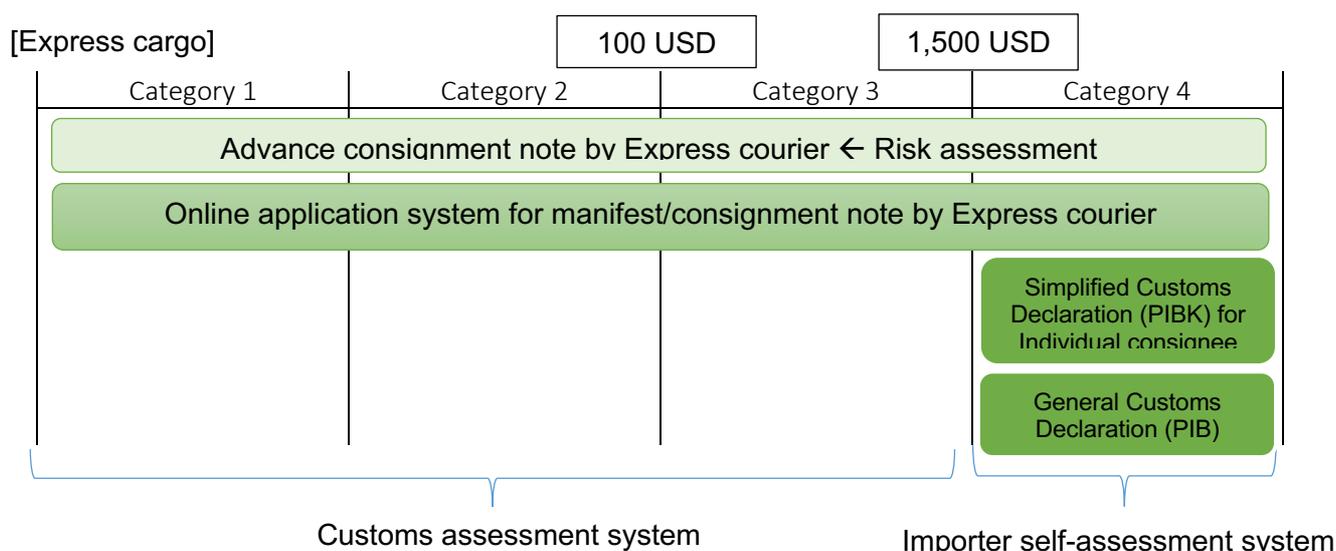
Appendix IV

NATIONAL EXPERIENCE

This Appendix contains examples of national practice which have been provided by some countries within the framework of a survey of WCO Members. It involves an exchange of experiences which could serve as a source of inspiration for WCO Members wishing to apply the Immediate Release Guidelines.

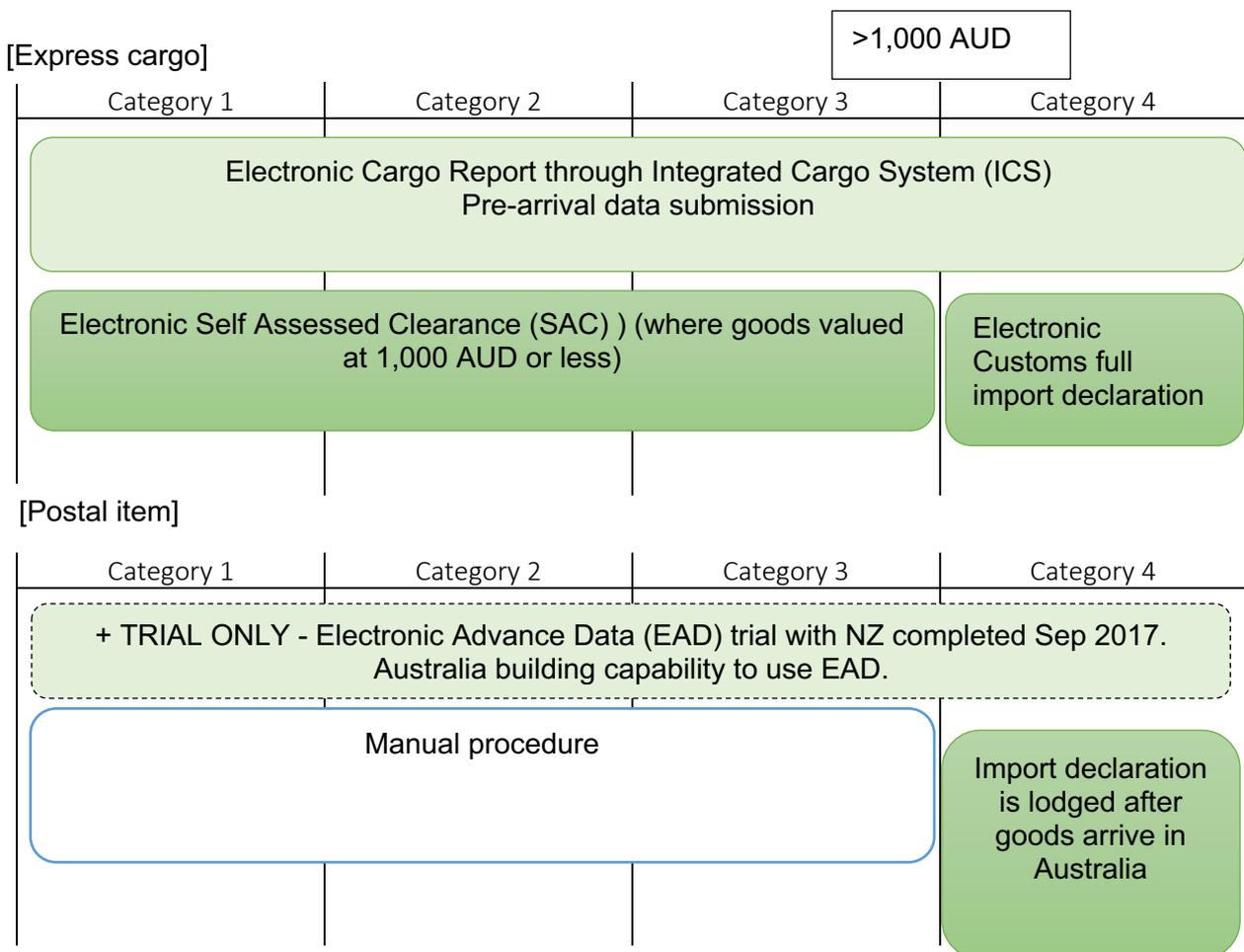
1. Indonesia

- (1) Indonesian Customs implement an online application system for the submission of Customs Declarations for all international packages by express carrier companies and by Indonesia Postal Company. This application system supports the entire process of Customs clearance, from inward manifest submission to release of goods/consignments, including payment of taxes and duties.
- (2) The Customs assessment system applies to consignments under 1,500 USD. Customs officers analyse the electronic manifest and consignment note data (including taxpayer ID and HS code), data from express carrier companies and electronic CN 22/23 data (each house waybill or CN data) inputted manually by Indonesia Postal Company, in order to identify the duties and tariff and suspicious goods.
- (3) If the value is higher than 1,500 USD and the consignee is individual, then the importer self-assessment system applies and importers must provide the Simplified Customs Declaration (PIBK) document to Customs.



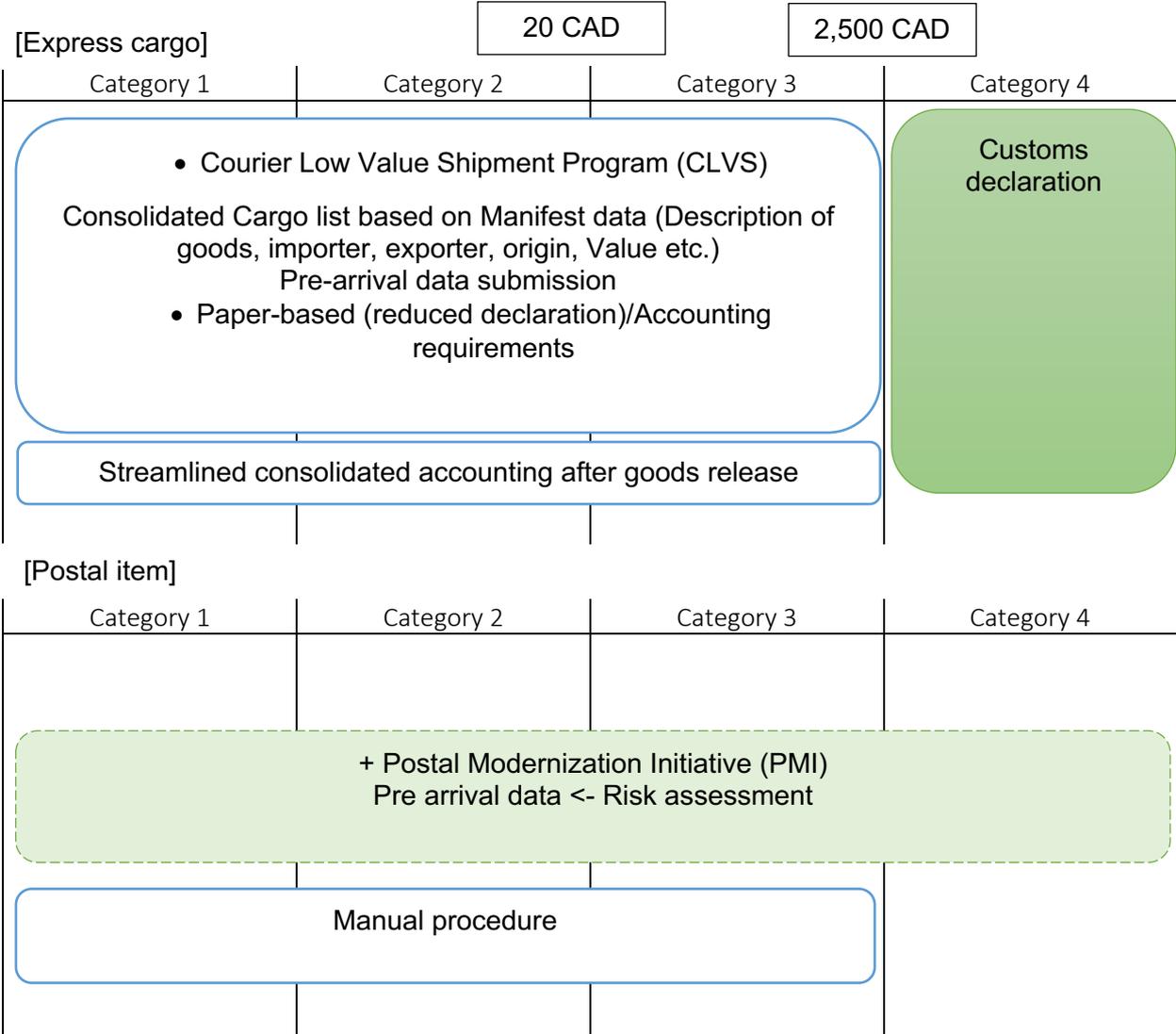
2. Australia

- (1) Cargo reporting must be carried out electronically through Australia's Integrated Cargo System (ICS).
- (2) Cargo reports for goods arriving by sea or air cargo must be lodged pre-arrival within legislated timeframes to allow for risk assessment and the planning of any required intervention.
- (3) Imported goods with a value of 1,000 AUD or less that arrive by sea or air cargo must be declared on a Self-Assessed Clearance (SAC) declaration.
- (4) Risk assessment in the mail environment is highly manual, resource-intensive and performed in real-time at the border. An import declaration is required to be lodged for the clearance of goods with a value of over AUD 1,000 that arrive by international mail (post).
- (5) In September 2017, Australia and New Zealand completed an e-Commerce international mail green lane trial which tested the use of pre-arrival electronic mail data for risk assessment and targeting purposes.



3. Canada

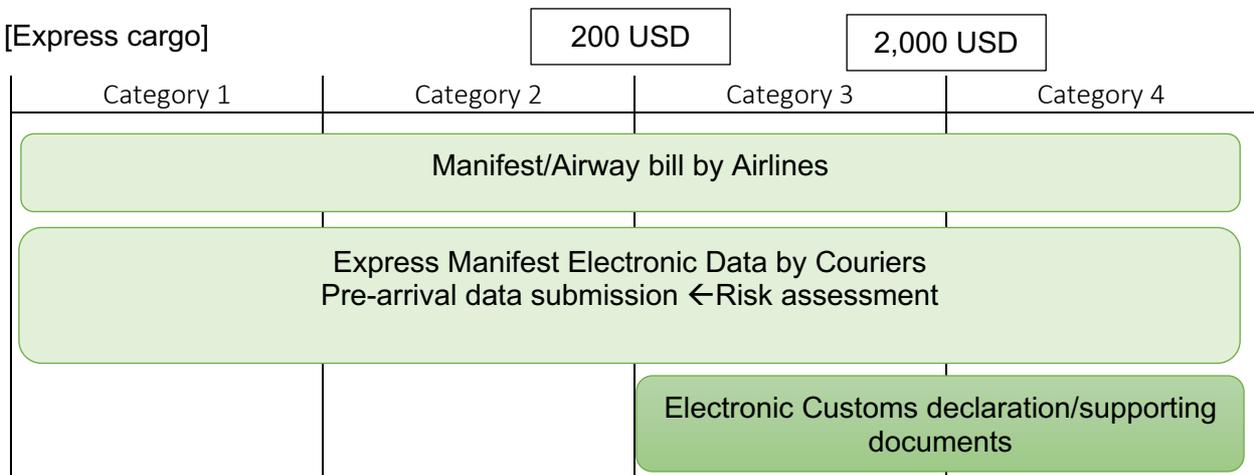
- (1) Authorized Courier Low Value Shipments (CLVS) Program participants report transactional shipment data (i.e. importer/consignee and exporter name and addresses, description, value, country of origin, weight, etc.) for shipments qualifying for the Program on one consolidated Cargo/Release List instead of individual cargo and accounting documents. Goods that are not selected for examination are automatically released.
- (2) The CLVS Program provides streamlined consolidated accounting after the goods are released.
- (3) The CBSA currently has two processes in place for the clearance of goods in the postal stream; manual process and postal modernization.
- (4) In the postal stream, shipments are largely risk assessed manually, with the exception of mail processed by the modernized electronic risk assessment system in Vancouver, which uses pre-arrival data to risk assess in advance.



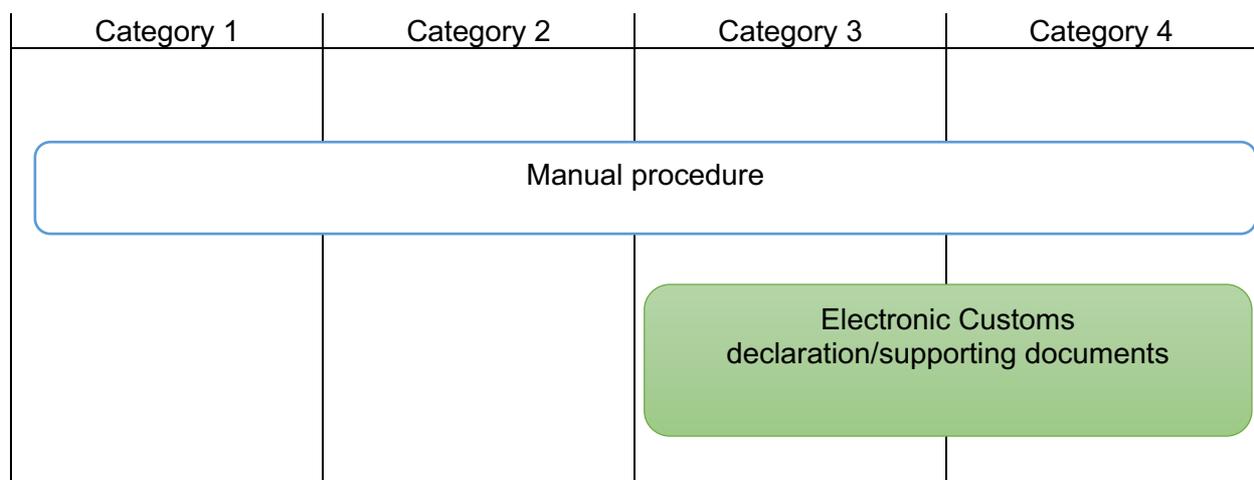
4. Dominican Republic

- (1) Decree 402-05 “Regulation on Immediate Release of Express Consignments” Procedure stipulates as follows:
- The airline submits the general manifest or airway bill on the computer system.
 - The courier company electronically presents the express manifest, listing the consignments.
 - The courier presents the consignments classified under the four categories for clearance purposes.
 - A commission of three Customs officers performs a documentary risk analysis and then proceeds to the selective physical inspection of low-value consignments.
- (2) For high-value consignments and those which are subject to restrictions, the courier electronically transmits the Customs Declaration, and the supporting documents, such as the invoice. The declaration, along with the payment of due charges, can be carried out pre-arrival.
- (3) Postal shipments containing goods subject to restrictions or to the payment of duties and taxes, are detained. For these parcels, the Post then presents the electronic Customs declaration, along with the supporting documents.

[Express cargo]



[Postal item]

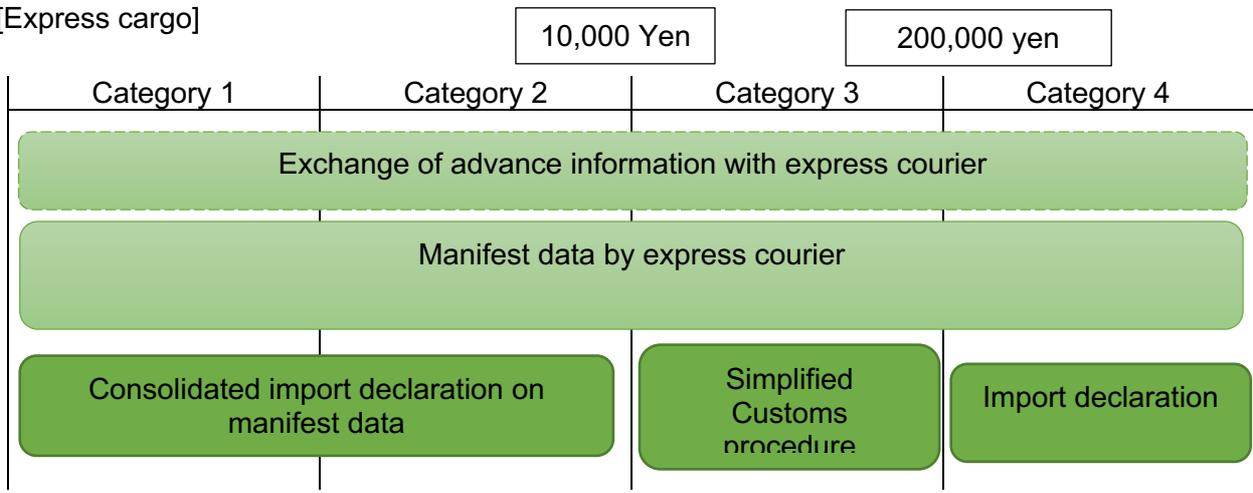


5. Japan

- (1) [Simplified procedure] "Simplified Customs clearance procedure for low-value goods" is allowed for consignments under 200,000 JPY (no B/L number, date of arrival etc.).
- (2) [Clearance on Manifest] For air cargo, when it meets certain requirements (e.g. the value of the imported goods does not exceed 10,000 JPY, etc.), the consolidated import declaration on manifest may be applied.
- (3) [Postal Item] Simplified procedures such as official assessment systems apply to postal items (excluding those exceeding 200,000 JPY in value (other than gifts and other such items as may be specified by Cabinet Order)). There is no need for the general Customs declaration.

*Some express couriers provide information on consignments to Customs before the export/import declaration.

[Express cargo]



[Postal item]

