

KYOTO CONVENTION

GENERAL ANNEX GUIDELINES

Chapter 3

CLEARANCE AND OTHER CUSTOMS FORMALITIES



WORLD CUSTOMS ORGANIZATION

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Introduction

Clearance of goods and other Customs formalities form the core functions of Customs business. These functions place Customs administrations in the centre of world commerce since the manner in which they clear goods and carry out other related tasks, such as enforcing the law and collecting duties and taxes, has a great impact on national and international economy.

There are various Customs formalities to be accomplished when goods are brought into a Customs territory in order to ensure compliance with Customs law. These are the operations that must be carried out by both the persons concerned with the goods and by Customs in order to comply with the statutory or regulatory provisions which Customs has responsibility to enforce. Examples of Customs formalities are the specific actions that must be taken to clear goods for home use, exportation, temporary admission, warehousing or Customs transit. In addition, there are other Customs formalities that must be complied with from the time the goods are introduced into a Customs territory, regardless of the mode of transport that carried the goods, until they are placed under a specific Customs procedure.

The Customs formalities place obligations on the person concerned with the goods. This person is generally the owner of the goods, a third party designated by the owner or a transporter of the goods, depending on the formality to be completed. The overall obligations are to produce the goods and the means of transport to Customs at the earliest possible time; to lodge the Goods declaration with any required supporting documents (invoice, import license, certificate of origin, etc.); to furnish security where appropriate and to pay duties and taxes when applicable. There are also obligations on Customs which include establishing Customs offices, designating the hours of business, checking the Goods declaration, examining the goods, assessing and collecting duties and taxes, and releasing the goods.

These formalities are essential to ensure compliance with Customs laws and regulations and to ensure that Customs' revenue and regulatory interests are safeguarded. At the same time they should be as simple as possible and should cause a minimum of inconvenience to international trade.

The formalities concerning assessment, collection and payment of duties and taxes are covered in Chapter 4 of the General Annex and the corresponding Guidelines, whereas matters concerning security are dealt with in Chapter 5 of the General Annex and the corresponding Guidelines.

In keeping with the principles of transparency and a system of open government, which includes the Customs administration, all information pertaining to Customs formalities must be made available in accordance with the principles laid down in Chapter 9 of the General Annex.

There are eleven parts to these Guidelines for Chapter 3. They deal with the following topics :

- Part 1** Establishment of Customs offices
- Part 2** Rights and responsibilities of the declarant
- Part 3** The Goods declaration

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- Part 4** Lodgement and registration of the Goods declaration
- Part 5** Amendment or withdrawal of the Goods declaration
- Part 6** Checking the Goods declaration
- Part 7** Special procedures for authorized persons
- Part 8** Examination and sampling of the goods
- Part 9** Errors
- Part 10** Release of the goods
- Part 11** Abandonment or destruction of goods

These Guidelines must be read in conjunction with the legal text contained in Chapter 3 of the General Annex.

It is important to reiterate that all the provisions in the General Annex apply to the provisions of the Specific Annexes. This is the reason that Standard 1 in each Chapter of each Specific Annex states that the procedure or practice is covered by the provisions of that Chapter and, insofar as applicable, by the provisions of the General Annex. Thus, every procedure or practice must be read in conjunction with the provisions of this Chapter of the General Annex in particular.

This Chapter, however, does not cover procedures relating to travellers and postal traffic. These subjects are covered in Chapters 1 and 2 of Specific Annex J, Special procedures. For these procedures the clearance formalities may be slightly different from those specified in the General Annex.

1. Part 1 – Establishment of Customs offices

1.1. Competent Customs offices

Formalities for clearing goods generally have to be completed at a Customs office. Customs administrations will not only establish Customs offices at their borders, but also at appropriate locations inland. The need to establish a Customs office will be based on the volumes of traffic, goods and travellers that enter the Customs territory at land routes, ports, airports and inland locations.

Where these volumes are sufficient to justify the establishment of a Customs office, Customs and other regulatory authorities involved in clearing goods, travellers and conveyances must proceed in co-operation with the trading community.

1.2. Establishment and designation of a Customs office

Standard 3.1

The Customs shall designate the Customs offices at which goods may be produced or cleared. In determining the competence and location of these offices and their hours of business, the factors to be taken into account shall include in particular the requirements of the trade.

Standard 1 of this Chapter requires Customs to designate the Customs offices at which goods may be produced or cleared, taking into account the requirements of the trade as well as changing trade patterns. When a Customs office is established, the Customs will decide the jurisdiction of that office. In determining location of the offices and the responsibilities and its hours of business the Customs should do so in consultation with the trade, since the needs of both the trade and the Customs administration need to be taken into account in order to ensure efficient organization for all concerned.

Customs offices at major ports or harbours, airports and land frontier routes will normally be competent to deal with all Customs procedures, and may be open 24 hours a day for persons to present or declare goods.

However, the competence of certain Customs offices may be restricted in the types of transport that they cater for, such as only trains, aircraft or private vehicles, or they may be restricted to specific categories of goods, for example at oil terminals or bulk goods depots. This competence may also be dictated, particularly where containers are concerned, by the availability of security equipment and staff (scanners, anti-explosives dog teams, etc.). In determining the competence, Customs may require certain categories of goods that need to be examined or cleared by Customs officials with specialized knowledge to be cleared at Customs offices designated for that purpose. Such goods could be jewellery, antiques, plants, works of art and so on. Although the clearance of certain specialized goods may be restricted to certain offices designated for that purpose, a sufficient number of entry and exit points for those goods should nevertheless be retained.

Customs also has to take account of changing trade patterns and should consider such influences as quota expiration dates, the importation or exportation of goods prior to a particular season, or an increase in commercial or charter flights to a particular destination. During any of these periods Customs offices may have problems processing significantly increased traffic and they will need to plan for alternatives so as not to cause undue delays.

Where the term “Customs office” is used throughout the Convention, it is used in a general sense and does not necessarily refer only to a particular physical building. There may be a number of sub-offices within a designated Customs office in a particular area, for example in a large port, all with the same competencies.

1.3. Hours of business and places of clearance

Standard 3.2

At the request of the person concerned and for reasons deemed valid by the Customs, the latter shall, subject to the availability of resources, perform the functions laid down for the purposes of a Customs procedure and practice outside the designated hours of business or away from Customs offices. Any expenses chargeable by the Customs shall be limited to the approximate cost of the services rendered.

There are times when Customs is requested to perform a Customs formality away from a Customs office or outside the designated hours of business. These circumstances could arise due to urgency on the part of the trader or due to an unforeseen circumstance such as transport delays, imminent closure of quotas, and special imports or exports needed for trade shows. In all cases, Customs is required to consider the request and to make a reasonable effort to approve it whenever possible. Standard 3.2 requires Customs to be flexible in such circumstances and, when they believe the request to be valid, to grant it if the resources are available. There are many reasons that can cause a trader to submit such a request, but perhaps the most common comes from importers or exporters who handle frequent and large volumes of goods and who request Customs to clear the goods at the declarant's premises or at cargo consolidation centres. This can save both time and costs to the trader and to the ultimate consumers. If resources allow, it can also help Customs to prevent congestion at border Customs offices and may provide more effective measures for Customs control. A request can also be considered valid when performing the Customs functions outside of office hours will simply provide a distinct economic advantage for the operator.

There will, however, be expenses incurred in providing such facilitation. These would include travelling expenses of Customs officers, overtime or other related charges. This Standard stipulates that such charges can be levied but that they must be limited to the approximate cost of the services rendered.

Many administrations provide for clearance at the premises of the declarant as a matter of course when such declarants are authorized persons such as those specified in Transitional Standard 3.32.

1.4. Juxtaposed Customs offices

Standard 3.3

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

Where Customs offices are located at common land or waterway borders, Standard 3.3 requires that the Customs administrations of the juxtaposed offices will arrange joint hours of business and equal competence, wherever practicable, to assist both travellers and the trade. Harmonizing the competence of corresponding Customs offices should apply to all the Customs activities of the office.

The experiences of many administrations that operate juxtaposed Customs offices clearly indicate the advantages that can accrue from such co-ordination. There has been better co-operation between officers of the two Customs territories; an easier exchange of information; more efficient control of documents, goods and means of transport; reduced building and running costs; and reduction in staff, particularly where officers of one administration are authorized to act on behalf of the other. Trade has also been facilitated through faster clearance and reduced costs due to the many conveniences provided by the juxtaposed Customs office.

1.5. Co-operation at juxtaposed Customs offices

Transitional Standard 3.4

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

Co-operation between Customs administrations in regard to juxtaposed offices, hours of business and competence may open the way to joint controls, as specified in Transitional Standard 3.4. These joint operations can become a one-stop Customs control. In many countries or Customs territories that share a common border, the formalities of the exporting administration could be carried out together with the import formalities in the juxtaposed Customs office. In addition, where there are no export formalities, the import data on the Goods declaration can be accepted as the export data for the exporting country or territory. The importing administration can furnish the pertinent data to the exporting country or territory for statistical purposes. Likewise, when the goods or conveyances are selected for examination for either export or import controls, the examinations can be conducted at one time by officers representing both Customs administrations.

Where joint Customs controls cannot be established on a common border, for example where this is a river, the Customs of the juxtaposed offices can still consult one another to standardize documentation requirements and share as much of the information as possible to minimize duplication of requirements at a common border for traders.

Customs administrations must therefore work, in co-ordination with their counterpart Customs, to seek ways to establish single controls in juxtaposed Customs offices. This is particularly advantageous to further facilitate the movement of goods and persons. Since establishing joint controls or a single control is a matter of national policy, it can only be truly effective if the governments of the countries or territories concerned find a political method to make it work.

An agreement concluded between Switzerland and France on juxtaposed Customs office is attached as Appendix III to this Guideline for reference purpose.

1.6. New Customs offices at common borders

Transitional Standard 3.5

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

Transitional Standard 3.5 stipulates that the co-operation between the Customs administrations of juxtaposed Customs territories be extended to the establishment of new or converted Customs offices where it is to the advantage of both administrations and it is possible.

To take this co-operative concept a step further, and if national policy allows, Customs administrations at common borders could also establish joint Customs offices. These can be established in one building or in separate buildings in the same area.

The close co-operation described in Standard 3.3 and Transitional Standards 3.4 and 3.5 is normally based on official mutual assistance arrangements or Memoranda of Understanding signed between Customs administrations or higher levels of government. Where possible, other interested authorities such as Immigration, Agriculture, Plant Quarantine and Public Health should take part in the negotiations for common Customs offices, hours of business and matters of competence since their functions are intrinsically linked to these as well. These other authorities should also be encouraged to co-operate with Customs and their counterparts in the juxtaposed country or territory.

2. Part 2 – Rights and responsibilities of the declarant

When goods are brought into the Customs territory, Customs must be informed who is the person responsible to fulfil the obligations to Customs with regard to the goods. This can be the owner of the goods or a third party, including Customs brokers, agents and transporters. In addition, Customs must be informed of the purpose of bringing the goods into the Customs territory. This information is conveyed by means of a declaration. When the goods are to be placed under a Customs procedure, this information is normally submitted in a Goods declaration. The person responsible for the contents of a declaration is generally referred to as the declarant. Some administrations use other terms such as the importer or the importer of record.

2.1. The declarant

Standard 3.6

National legislation shall specify the conditions under which a person is entitled to act as declarant.

The mutual responsibilities and obligations of both Customs and the trade are critical to proper administration of international trade procedures. Standard 3.6 therefore stipulates that national legislation must prescribe who is entitled to be a declarant and the conditions under which the person can act as a declarant.

National legislation can specify certain requirements, such as that the declarant be established in the Customs territory. Some countries specifically require the declarant to be approved by Customs. Others require that the declarant have a financial interest in the goods. In some countries the administration decides who can be a professional declarant and may specify certain criteria that must be fulfilled, such as the person demonstrating a high level of integrity, experience in the international movement of goods, knowledge of the Customs law and a clean record with no offences.

Exceptions can be made, however, for declarants who are responsible for goods under transit or for the temporary importation of means of transport, and for declarants who lodge a Goods declaration only on an occasional basis, where there are little or no duties and taxes involved, or where the goods are not subject to any restrictions. All of these exceptions are subject to the approval of Customs.

2.2. Who can be a declarant

Standard 3.7

Any person having the right to dispose of the goods shall be entitled to act as declarant.

This Standard allows that any person who has the right to dispose of the goods can act as a declarant. To provide an important facilitation to the trade, this should not be taken as referring solely to the owner of the goods, but should be interpreted as broadly as possible, in accordance with national legislation, to include third parties acting on behalf of the owner such as the carrier, the consignee, a forwarding agent or a Customs broker, express courier in door to door services etc. In some cases it may also include banks according to ICC the Uniform Customs and Practices for Documentary Letters of Credit, the government, in the case of seizure of goods or when goods are abandoned to the revenue (The Guidelines to Chapter 8 on the Relationship between the Customs and third parties should be consulted for more detailed information on third parties and the circumstances in which they act as a declarant).

Customs normally allow any person who can provide the necessary documentation to clear the goods to function as a declarant. However, where there may be any doubt Customs may require a declarant to justify that he has the right to dispose of the goods. The following documents are normally accepted as establishing the right to dispose of the goods : waybill, bill of lading, despatch note, loading receipt or commercial invoice. Customs may also accept an oral or written statement from the owner of the goods.

Where a Goods declaration imposes certain obligations on a specific person, for example, the terms of re-export for goods imported temporarily or for inward processing, national legislation may prescribe that the declaration must be made by that person or by someone acting on his behalf.

In the case of a third party, the declaration can be in the name of the person being represented by the third party (direct representation) or in the third party's own name (indirect representation). Direct or indirect representation may be restricted to Customs agents established in the Customs territory.

Customs may require any representative acting on behalf of another person to produce evidence for such representation. Normally a representative must state that he is acting as such, for example in the Goods declaration, and specify whether the representation is direct or indirect. Where a representative fails to state that he is acting on behalf of another person, he will be deemed to be acting on his own behalf.

2.3. Responsibility for particulars given

Standard 3.8

The declarant shall be held responsible to the Customs for the accuracy of the particulars given in the Goods declaration and the payment of the duties and taxes.

This Standard states that the declarant is responsible for the particulars given to Customs by means of a Goods declaration. This also includes any particulars given in separate documents which are required to be produced with the Goods declaration, even where these are provided by another person. Thus the declarant should check these documents carefully.

The declarant is obliged to exercise reasonable care in preparing the Goods declaration and in reproducing documents from other sources. In some countries when a third party acts under direct representation, the person he represents is held responsible; if he is acting under indirect representation, he is held responsible.

2.4. Drawing samples

Standard 3.9

Before lodging the Goods declaration the declarant shall be allowed, under such conditions as may be laid down by the Customs :

- (a) to inspect the goods; and*
- (b) to draw samples.*

Declarants may wish to inspect the goods or draw samples before lodging the Goods declaration. Standard 3.9 specifies that Customs should allow this, subject to necessary conditions. The most common conditions would be that this take place under Customs supervision and that the declarant specifically request this facilitation. The quantity drawn as a sample is normally not more than that necessary for inspection or analysis, and possible counter-analysis. Any costs are the responsibility of the declarant.

Normal Customs formalities apply to any samples taken, except for those which have been destroyed or lost through inspection or analysis. Treatment of waste or scrap from samples should follow the procedures laid down for such goods.

2.5. Goods declaration for samples

Standard 3.10

The Customs shall not require a separate Goods declaration in respect of samples allowed to be drawn under Customs supervision, provided that such samples are included in the Goods declaration concerning the relevant consignment.

Where the Goods declaration for the consignment is normally lodged soon after the samples have been drawn, the quantity of the samples will be included in the declaration for the whole consignment. Customs will not ask for a separate Goods declaration for the samples.

If samples are temporarily removed from the consignment, Customs may require an application document for verification and control.

3. Part 3 – The Goods declaration

After the goods have been introduced into a Customs territory, they have to be placed under a Customs procedure, such as home use, temporary admission, transit, Customs warehousing or processing, within a certain time limit. The declarant indicates which Customs procedure is to be applied to the goods by lodging a Goods declaration, or in other words, by declaring the goods for a certain Customs procedure. For the purposes of this Convention, a declarant is any person, as described in Part 2 above, who makes a Goods declaration.

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Chapter 2 of the General Annex, Definitions, describes a Goods declaration as a statement made by the person concerned in the manner prescribed by Customs. The manner in which the person concerned, the declarant, makes a statement could be oral, on paper or in an electronic format. This statement will indicate to Customs the procedure to be applied to the goods and it will furnish the particulars which Customs require for the procedure requested.

Although the format and content of such declarations are specified by Customs, this does not preclude the use of other documents, including those provided for under other international agreements. The following are examples of such declarations and the Customs practices and procedures where they could apply :

- For the formalities prior to lodgement of a Goods declaration included in Specific Annex A.1, for temporary storage included in Specific Annex A.2 and for stores included in Specific Annex J.4, the Facilitation Convention of the International Maritime Organisation (1965) contains FAL Forms 1, 2 and 3 for the General declaration, the Cargo declaration and Ship's stores declaration respectively.
- Annex 9 (Facilitation) to the Convention on International Civil Aviation provides for the use of General and Cargo declaration forms in international air transport. However, most countries use the cargo manifest in place of the Cargo declaration based on a recommendation in that Convention.
- For the temporary admission procedure included in Specific Annex G.1, an ATA or CPD Carnet specified in the Istanbul Convention on Temporary Admission can replace a Goods declaration.
- For the international cross-border transit of goods included in Specific Annex E.1, a TIR Carnet prescribed by the TIR Convention of the UNECE can be used as a Goods declaration.

3.1. Contents and format of the Goods declaration

Standard 3.11

The contents of the Goods declaration shall be prescribed by the Customs. The paper format of the Goods declaration shall conform to the UN-layout key.

For automated Customs clearance processes, the format of the electronically lodged Goods declaration shall be based on international standards for electronic information exchange as prescribed in the Customs Co-operation Council Recommendations on information technology.

Standard 3.11 states that Customs will prescribe the contents of the Goods declaration. Therefore Customs will ensure that all the information needed for Customs requirements is taken into account. However, in many administrations, since Customs is the major agency dealing with imported goods at the border, Customs is frequently required to obtain information relating to other matters such as compilation of trade statistics or banking and exchange control requirements. When this is the case, Customs will also prescribe these additional information requirements. For the format of the Goods declaration, most administrations prescribe a standard format that is based on the UN-layout key for paper-based declarations. Thus the two main considerations in designing a Goods declaration are the format and the data content that is required by Customs.

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A Goods declaration can be lodged in paper form or electronically using electronic data interchange (EDI). In certain cases where the value of the goods is low or below a certain threshold, and particularly when such goods are brought into the Customs territory by travellers, oral declarations should be accepted.

In order to facilitate international trade, it is very important that the layout of the Goods declaration used by all Customs administrations be standardised. Thus Customs administrations are required by this Convention to conform to the UN layout key. This layout key prescribes the size of the form and the minimum data to be provided on a Goods declaration. Any Contracting Party that does not conform to this format will be required to modify their formats during the transitional period provided by the Convention for implementation of the provisions. Detailed information on the UN layout key is included in Appendix I to this Guideline.

The use of the UN layout key has led to the development of the Single Goods Declaration (SGD), which appears in the Recommendation of the Customs Co-operation Council (WCO) of 26 June 1990 and is included in Appendix II.

A Goods declaration similar to the SGD and known as the Single Administrative Document (SAD) was introduced in 1988 by the European Community to be used in the countries of the European Union for all import, export and transit procedures. The SAD format is widely applied amongst Customs administrations. It is also used by the countries which have applied for membership of the European Union and by the countries of the European Free Trade Association. In addition, a modified version of the SAD is used by countries which have implemented UNCTAD's ASYCUDA Customs automation system. The data elements contained in both the SGD and the SAD are limited to a maximum of approximately 55 for all Customs procedures.

The concept of combining information required by Customs with data required by other governmental agencies, which is an important advantage of the SAD, can give useful support to the co-ordination of official controls provided for in Transitional Standard 3.35.

When describing the data elements for the Goods declaration, Customs should provide detailed instructions in the form of explanatory notes for the specifications that are to be entered on the declaration. Customs is also required by Chapter 9 of the General Annex, Information, decisions and rulings supplied by Customs, to make this information easily available to the public. The Guidelines to Chapter 9 contain further details on how Customs can make this information available.

Where Goods declarations are required in a paper format, Customs must ensure that the Goods declaration forms are also easily available to the declarants. In many administrations Customs permits the private sector to produce and sell Goods declaration forms in accordance with Customs specifications.

As required for paper-based Goods declarations, the formats used for the electronic data interchange (EDI) in automated processes must be harmonised. The WCO advocates that Customs administrations use the internationally accepted standards for Customs messages developed under UNEDIFACT. Similarly, the use of codes in an electronic environment is essential and there are several internationally accepted standards on codes, particularly those of the International Standards Organisation (ISO). With information technology developing at a rapid pace, there may well be alternative standards emerging in the future, such as use of the Internet. The key point for traders and Customs alike is that the electronic message requirements are internationally standardized and harmonized.

Standard 1 of Chapter 7 of the General Annex on the Application of information technology states that Customs must apply information technology where this is helpful and cost-effective for both Customs and trade. The Guidelines to Chapter 7 address the use of EDI by Customs in detail.

3.2. Minimum data requirements

Standard 3.12

The Customs shall limit the data required in the Goods declaration to only such particulars as are deemed necessary for the assessment and collection of duties and taxes, the compilation of statistics and the application of Customs law.

Customs must keep the data requirements to the minimum in accordance with Standard 3.12. To comply with this, Customs should examine their needs carefully and should consult with any other government agencies involved, in particular the statistical authorities. In some countries the statistical authority collects or receives data directly from the declarant. However, Customs and the other authorities should make every effort to ensure that a declarant provides the necessary information only once.

Customs usually requires the following particulars in full detail or by code sets, as applicable:

- (a) The Customs procedure requested.
- (b) Particulars relating to persons :
 - name and address of the declarant,
 - name and address of the importer, and
 - name and address of the consignor.
- (c) Particulars relating to transport :
 - mode of transport, and
 - identification of the means of transport.
- (d) Particulars relating to the goods :
 - description of the goods,
 - tariff classification of the goods,
 - country of origin,
 - country of dispatch or export,
 - country of destination,
 - description of the packages (number, nature, marks and numbers), and

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- quantity, gross weight and net weight of the goods.
- (e) Particulars for the assessment of import or export duties and taxes :
- rates of import or export duties and taxes,
 - dutiable value or invoice price,
 - exchange rate,
 - information concerning tax bases other than value, such as weight, litres for alcohol products, carats for gold or gems, etc., and
 - terms of delivery.
- (f) Other particulars :
- information concerning preferential or other special treatment;
 - reference to documents submitted in support of the Goods declaration; and
 - place, date and signature of the declarant.

Where automated systems are used for Customs clearance, fewer data elements may be required since some of the data elements can be generated automatically from other sources. For instance, the dutiable or Customs value can be obtained from the invoice price with some deductions and/or additions as necessary for the terms of delivery (f.o.b, c.i.f, c&f, etc.), or from information already available in the automated system such as the rate of exchange.

By using automated systems many countries generate statistical information directly from the electronic Goods declaration. This information is forwarded to the national statistical authorities on a regular basis by Customs, hence there is no need to require a separate copy of the Goods declaration for statistical purposes.

3.3. Provisional or incomplete declaration

Standard 3.13

Where, for reasons deemed valid by the Customs, the declarant does not have all the information required to make the Goods declaration, a provisional or incomplete Goods declaration shall be allowed to be lodged, provided that it contains the particulars deemed necessary by the Customs and that the declarant undertakes to complete it within a specified period.

To facilitate the quick release of goods, Standard 3.13 allows that a provisional or incomplete declaration may be submitted. In some countries this is regarded as a simplified procedure.

A provisional declaration is considered as an undertaking by the declarant to produce a final declaration or to provide supplementary information to Customs within a specified period in order to receive immediate release of the goods, whereas an incomplete declaration may be one that is made out on the same form as a complete declaration but without all the details having been included.

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If an authorization is required for the lodgement of a provisional or incomplete declaration, it is normally granted at the discretion of Customs. This authorization may be issued on a general or a case-by-case basis. Some Customs administrations grant authorizations on a general basis for provisional declarations and on a case-by-case basis for incomplete declarations. In other administrations the acceptance of the provisional or incomplete declaration itself constitutes an authorization. In regard to the levels of approval for such authorizations, general authorizations may be granted at the Head office level, whereas authorizations on a case-by-case basis may be granted at the local level.

A provisional or incomplete declaration should be allowed when it is clear that the declarant does not have all the data required on hand, for example with bulk goods where the weight can only be determined after unloading.

Customs can refuse the lodgement of a provisional or incomplete declaration if essential information is missing, such as a reasonable description of the goods, the application of a quota arrangement or information considered indispensable for the application of controls for purposes of security measures*. Where appropriate, Customs may require that a provisional estimated value be stated. The declarant may also be required to state which other particulars in the declaration are only provisional or incomplete.

A provisional or incomplete declaration must be completed within a definite period that should be specified in national legislation.

There are different ways in which the missing data may subsequently be furnished. Where essential information such as the description of the goods or value is not involved, Customs may allow the missing data to be completed by an oral or written notification. For an incomplete declaration, the missing data may be completed on the same declaration or through a supplementary Goods declaration. Where essential information is missing, the Customs may require the declarant to furnish a new and complete Goods declaration.

The provisional or incomplete declaration does not need to conform to the UN layout key, although this is recommended. Customs may, for example, develop formats which preclude the use of the UN layout key in these situations. However, once the supplementary data is submitted to complete the Goods declaration, the final declaration must conform to the standardized format discussed earlier.

Where appropriate, the provisions of this Standard may be applied instead of Standard 3.24 that allows an extension of the time period to lodge the Goods declaration.

3.4. Tariff treatment

Standard 3.14

If the Customs register a provisional or incomplete Goods declaration, the tariff treatment to be accorded to the goods shall not be different from that which would have been accorded had a complete and correct Goods declaration been lodged in the first instance.

*See the SAFE 1.3.1.(Export Goods Declaration), 1.3.2.(Cargo Declaration), 1.3.3.(Import Goods Declaration), 1.3.6.(Time Limit) and the Data Element Annex to the SAFE. The Management Committee on the Revised Kyoto Convention should monitor future related revision of the SAFE to consider appropriateness of the linkage between the SAFE and this guideline.

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The release of the goods shall not be delayed provided that any security required has been furnished to ensure collection of any applicable duties and taxes.

When Customs accepts a provisional or incomplete declaration, they should determine the tariff treatment of the goods on the basis of the information provided or that they are assured will subsequently be provided. This Standard provides that the tariff treatment, including the classification and the rate of duty, should not be any different from that which would have been accorded had a complete and correct declaration been submitted. This treatment also includes processing the declaration normally and without undue delay.

Likewise, release of the goods must not be delayed solely due to the fact that Customs is not in possession of a complete Goods declaration, provided that information on the nature and value of the goods is available or that Customs is satisfied that it will be given and all the obligations fulfilled. Customs may require that a security be furnished to ensure that the declarant fulfils obligations relating to the provisional or incomplete declaration and that no material discrepancy for the revenue arises when the complete Goods declaration is submitted. In some cases the Customs may also require the declarant to provide samples or an estimation of value where it is not known.

3.5. Copies of the Goods declaration

Standard 3.15

The Customs shall require the lodgement of the original Goods declaration and only the minimum number of copies necessary.

Standard 3.15 reflects an important principle that is a sensitive issue for many international traders. Customs must only ask for copies of the original Goods declaration where this is essential for clearance of the goods. When this is necessary, Customs should demand only a minimum number of copies.

To secure the obligations of the declarant, Customs will always require the original Goods declaration containing the signature of the declarant. There may be a need in some administrations for an additional copy of the Goods declaration to provide for statistical information. A copy may also be required for return to the declarant after the completion of the clearance formalities, which Customs can complete after examination of the Goods declaration and/or physical examination of the goods and calculation of duties and taxes. Where specific Customs procedures are used, such as temporary importation, processing or transit, additional copies may be required to fulfil particular control measures.

To facilitate both Customs and the trade, the Goods declaration should be designed so that the declarant can complete all necessary copies by a self-copying or a single copying process. In some administrations the declarant is allowed to make photocopies of the original Goods declaration. Others allow the form and contents of the Goods declaration to be drawn up on plain paper by means of official or trade data-processing systems.

In all cases, information on the number of copies to be submitted should be clearly published and available for the trade and the general public.

3.6. Supporting documents

Standard 3.16

In support of the Goods declaration the Customs shall require only those documents necessary to permit control of the operation and to ensure that all requirements relating to the application of Customs law have been complied with.

Standard 3.16 guides Customs to limit the documents required in support of the Goods declaration. Supporting documents should be required only where they are essential for implementing provisions in national legislation and to ensure the correct application of the Customs procedure for which the goods are declared. Examples of documents usually required by Customs are :

- commercial invoice,
- import or export licence,
- documentary evidence of origin,
- document for a preferential tariff arrangement,
- health or phytosanitary certificate, or
- transport documents.

Some countries allow the supporting documents to be presented to Customs at a later stage or do not require them to be presented at all, provided they are held available by the declarant. Customs can require that information about these documents, such as the type and number, is given in the Goods declaration and that the declarant keeps a record of the relation between the Goods declaration and the supporting documents. Customs can also require that these documents be made available to them for a specified period.

In the framework of the measures taken to secure freight and the international supply chain, Customs may require documents proving that the freight was taken into charge by the carrier in the country of loading. Such supporting documents might include the transport contract, the air waybill or cargo manifest, or any other document providing evidence of the route followed by the goods and their place of departure.

For the application of security measures in general and risk management policy in particular, Customs can also require the provision of information prior to the arrival of the goods*. Standard 3.25 of the General Annex to the revised Kyoto Convention permits the lodging of the Goods declaration and supporting documents prior to the arrival of the goods.

*See the SAFE 1.3.1.(Export Goods Declaration), 1.3.2.(Cargo Declaration), 1.3.3.(Import Goods Declaration), 1.3.6.(Time Limit) and the Data Element Annex to the SAFE. The Management Committee on the Revised Kyoto Convention should monitor future related revision of the SAFE to consider appropriateness of the linkage between the SAFE and this guideline.

The expression “control of the operation” in this provision includes classification and valuation of the goods.

Where the supporting documents are handed over to Customs and the declarant needs them for other operations, Customs should ensure that they can only be used again in connection with the quantities or the value of goods for which they remain valid.

3.7. Subsequent presentation of supporting documents

Standard 3.17

Where certain supporting documents cannot be lodged with the Goods declaration for reasons deemed valid by the Customs, they shall allow production of those documents within a specified period.

In allowing late presentation of supporting documents, Standard 3.17 has the same objective as allowing a provisional or incomplete declaration as provided for Standard 3.13. Therefore similar procedures and facilities should be applied. Some administrations also regard this Standard as a simplified procedure.

Customs may require that the nature of the missing documents be indicated in the Goods declaration.

Where release of the goods can be granted, Customs should be satisfied that the supporting documents concerned exist and are valid. The declarant may also be required to furnish security to ensure the presentation of the supporting documents within the specified period. If the supporting documents are not presented within the specified period, Customs may refuse future requests for late submission of supporting documents.

Customs would not normally release goods where the supporting document which cannot be produced is, for example, an import or an export licence or a health certificate.

3.8. Lodgement of supporting documents by electronic means

Transitional Standard 3.18

The Customs shall permit the lodgement of supporting documents by electronic means.

If Customs uses electronic means for lodging and managing Goods declarations, this Transitional Standard requires that electronic submission of supporting documents should also be allowed. Customs can require that the original supporting documents be held available for them by the declarant for a specified period.

The format for electronic lodgement of supporting documents must be based on the same international standards for electronic information exchange as that for the Goods declaration.

As indicated earlier, Standard 1 of Chapter 7 of the General Annex on the Application of information technology states that Customs must apply information technology where this is helpful and cost-effective for both Customs and trade. The Guidelines to Chapter 7 address the use of EDI by Customs in detail.

3.9. Translation of supporting documents

Standard 3.19

The Customs shall not require a translation of the particulars of supporting documents except when necessary to permit processing of the Goods declaration.

As provided for earlier, documents may be presented to Customs to support statements in the Goods declaration, and the requirement for these documents should be limited. In many cases these supporting documents are made up in a country other than that where the Goods declaration is lodged and they may be in a different language. The layout of many supporting documents will meet international standards, so the information contained in them may be easily understood. Standard 3.19 requires that Customs should not routinely demand translation of supporting documents presented in another language when processing the Goods declaration. It should only be necessary where the information is ambiguous or not easily accessible.

Some administrations may always find a translation necessary when processing a Goods declaration in order to facilitate clearance. This may be particularly true, for example, in an electronic environment. However they should try to waive this requirement wherever possible. This Standard does not effect Customs requirements relating to translation of documents when conducting an investigation or during post transaction auditing.

4. Part 4 – Lodgement and registration of the Goods declaration

4.1. Lodgement at a designated Customs office

Standard 3.20

The Customs shall permit the lodging of the Goods declaration at any designated Customs office.

Where more than one Customs office has been designated to perform a particular Customs procedure, Standard 3.20 provides that the declarant should be allowed to choose the Customs office which is most convenient to fulfil the Customs formalities regarding the Goods declaration. This applies for goods entering or leaving the Customs territory.

In an automated environment it is possible to lodge a Goods declaration electronically at any designated Customs office. This can be at a Central Customs office, in which case it is necessary to indicate where the goods are located. If the Customs should decide to examine the goods, the declaration can simply be retrieved from the system wherever the goods are located.

When a paper Goods declaration is lodged, however, this may not be as simple. Customs could allow the office where the declaration was lodged to fax the Goods declaration to the Customs office where the goods are located. In practice, however, the declarant must normally lodge a paper Goods declaration at the office where the goods are located so that Customs will have the declaration available should they need to examine the goods. In this situation, lodging the goods declaration where the goods are located is actually a measure that, in certain instances, might well facilitate the examination and release of the goods to the declarant.

In some administrations Customs require declarants to lodge the Goods declaration at the Customs office which has jurisdiction over the place where the goods are located.

4.2. Electronic Goods declaration

Transitional Standard 3.21

The Customs shall permit the lodging of the Goods declaration by electronic means.

The growth in international trade and the increasing use of automated commercial systems has led many Customs administrations to automate their clearance operations. This Transitional Standard therefore allows Goods declarations to be lodged electronically, including by fax.

Other provisions that complement this principle are Standard 3.11 that obliges Customs to use internationally recognised standards for the development of such systems and Standard 3.18 that provides for supporting documents to be lodged by electronic means. The Guidelines to Chapter 7 of the General Annex on Application of information technology deal with the use of automated systems by Customs.

4.3. Time of lodgement of the Goods declaration

Standard 3.22

The Goods declaration shall be lodged during the hours designated by the Customs.

In accordance with Standard 1 of this Chapter, Customs will designate the hours of business and the competence of each Customs office. Standard 3.22 then provides that the declarant can lodge a Goods declaration within these designated hours. This implies that the Customs office must also have the necessary competence for the procedure requested.

When the Goods declaration is lodged electronically, the designated hours of business may not be an important factor, since the electronic information can be transmitted 24 hours a day and sometimes 7 days a week. Customs could, however, specify certain days and hours for lodging an electronic Goods declaration at particular Customs offices.

When Customs permits the Goods declarations to be lodged electronically outside the normal working hours, this does not guarantee that Customs would deal with the Goods declaration immediately. Processing the declarations is normally done during the official hours of business of the Customs office. It is also possible that the point in time taken for the lodgement of a declaration, when this affects the determination of duties and taxes, may apply only to the official hours of business of the Customs office.

4.4. Time limit for lodgement of the Goods declaration

Standard 3.23

Where national legislation lays down a time limit for lodging the Goods declaration, the time allowed shall be sufficient to enable the declarant to complete the Goods declaration and to obtain the supporting documents required.

After the goods have been brought into the Customs territory and presented to Customs, the declarant must lodge a Goods declaration within a reasonable time. This Standard requires that the period of time allowed is sufficient for the declarant to obtain all

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the information and documents necessary to complete the Goods declaration. For example, the declarant may need to receive hard copies of the supporting documents or to obtain an import license to be submitted with the Goods declaration.

National legislation may provide that the time limit for lodging of a Goods declaration begins, for example,

- from the time when the goods are brought into the Customs territory;
- from the time when the goods are presented at the Customs office;
- from the time when the goods are temporarily stored;
- from the time when the goods are unloaded; or
- from the time when the goods are released, where release is allowed before the final clearance.

When the Goods declaration has not been lodged within the time limit, Customs may take action as deemed necessary. Any such action would be to protect the interests of the Revenue or other matters which Customs is responsible for enforcing.

The time limit covered by this Standard and the responsibilities of the declarant in regard to the time limit for lodging the Goods declaration should not be confused with the responsibilities of the transporter who brings the goods into the Customs territory. The latter responsibilities relate to the Cargo declaration, not the Goods declaration, and they are covered in Chapters 1 and 2 of Specific Annex A.

4.5. Extension of the time limit

Standard 3.24

At the request of the declarant and for reasons deemed valid by the Customs, the latter shall extend the time limit prescribed for lodging the Goods declaration.

Standard 3.24 allows for an extension of the time limit to lodge the Goods declaration. Customs can allow an extension when they accept that the declarant has valid reasons for needing it, for example, if the declarant does not have all the information necessary to prepare the Goods declaration. Where appropriate, the provisions of this Standard may be applied instead of Standard 3.13 that allows a provisional or incomplete declaration to be lodged.

When the goods have already been released, this extension of the time limit to lodge the Goods declaration should not be equated with allowing the declarant more time to pay duties and taxes. Any extension may also be conditional upon the provision of security for the payment of any duties or taxes.

4.6 Prior lodgement and registration

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.

This Standard provides for an advanced lodgement procedure that strikes a balance between the interests of traders and the actions of Customs. Customs can process the information that is provided in advance and can make their determination whether they need to examine the goods. If not, the goods can be released upon arrival. While this procedure enables the trading community to dispose of the goods as soon as possible, it also allows Customs to spread their workload. It is a facilitation measure that reduces storage costs for the importers and exporters and gives them more time to organize their post-clearance operations. For Customs, it reduces congestion by enabling documentary controls to be staggered and the examination of the goods, if any, to be better organized. The lead time provided for by this procedure also allows Customs to examine the documents more thoroughly.

In some countries this procedure allows for the clearance of goods prior to their arrival (pre-clearance), while others allow the advance lodgement of the Goods declaration but not prior release or clearance. This is to avoid any changes being made to the consignment during its transportation. The pre-release or pre-clearance facility is most practical for air and sea modes of transport where switching of consignments is almost impossible. The extensive use of automated cargo manifest systems by airlines and vessel companies and the transit times needed for these modes of transport also contribute to the practical benefits that the advanced lodgement procedure can offer. The WCO Guidelines on the clearance of express consignments advocate the application of these principles and should be consulted.

Customs can also allow prior lodgement of the Goods declaration on condition that the goods will arrive within a prescribed period of time.

The lodgement of the Goods declaration in advance does not effect the normal point in time for determination of the applicable rates of import or export duties and taxes.

In relation to the prior lodgement of the Goods declaration, Customs may require that this Goods declaration includes the data elements necessary to identify high-risk consignments*. To facilitate the prior lodgement of the Goods declaration and also to comply with the risk management requirements relating to security measures, Customs may make arrangements that the information required is submitted at the same time, possibly in a combined message using the single window concept.

* See the SAFE 1.3.1.(Export Goods Declaration), 1.3.2.(Cargo Declaration), 1.3.3.(Import Goods Declaration), 1.3.6.(Time Limit) and the Data Element Annex to the SAFE. The Management Committee on the Revised Kyoto Convention should monitor future related revision of the SAFE to consider appropriateness of the linkage between the SAFE and this guideline.

4.6.1 Explanation of terms used

Several terms are used in this Standard which need clear explanation. “Lodgement” of the Goods declaration is the presentation or transmission by electronic means to Customs of a Goods declaration that contains the information prescribed by Customs and is accompanied by any necessary supporting documents. In lodging the Goods declaration the declarant assumes full responsibility for its contents and the particulars given.

“Registration” is the act by Customs of recording the Goods declaration administratively. The minimum requirements for registration are recording the allocated number of the Goods declaration and the registration date. The number of the Goods declaration can be assigned either by Customs or by the declarant in a manner prescribed by Customs. In an electronic environment, the registration of the Goods declaration is generated automatically and includes the date, the number and a record of the contents of the Goods declaration in the database.

Before Customs can register the Goods declaration they normally need to satisfy themselves that :

- the declaration is made out in the prescribed form;
- it is signed by the declarant;
- all the required information is furnished;
- required supporting documents are furnished; and
- if copies are required, the right number of copies are presented.

Some administrations register the Goods declaration first before checking it, while others check the declaration and then register it.

The term “acceptance” is also used in some administrations, however, the use of this term differs among administrations. In some administrations acceptance takes place at the time of registration of the Goods declaration. In others, it takes place after checking the Goods declaration. Still other administrations combine the checking and registering into a single function that they refer to as acceptance of the Goods declaration. For the purposes of this Convention, the term “registration” is used to signify the formal admission of the Goods declaration by Customs.

The date of registration is very important in connection with the date applicable to the rate of duties and taxes and with other measures related to the Goods declaration.

This Standard can include the registration of a provisional or incomplete Goods declaration and the subsequent presentation of the supporting documents required, as provided for in Standards 3.13 and 3.17 of this Chapter.

4.7. Refusal to register a Goods declaration

Standard 3.26

When the Customs cannot register the Goods declaration, they shall state the reasons to the declarant.

Customs can refuse to register a Goods declaration when they discover substantial or basic errors in it. For example, registration may be refused when the declarant's signature is missing, when an incorrect form is used for a particular procedure or when essential supporting documents are not submitted. When non-essential information is missing or incorrect, the declarant should be given the opportunity to remedy the errors. In these cases, some administrations will accept the Goods declaration unofficially and give the declarant the opportunity to amend it as soon as possible.

A Goods declaration may also be refused registration when the Customs office where the Goods declaration was presented does not have the necessary competence.

When Customs refuses to register a Goods declaration, Standard 3.26 obliges Customs to inform the declarant of the reasons for their refusal. Where appropriate, this should be given in writing or by electronic notification. Customs should also inform the declarant of the remedial action that should be undertaken to rectify the Goods declaration.

5. Part 5 – Amendment or withdrawal of the Goods declaration

5.1. Amendment of a Goods declaration

Standard 3.27

The Customs shall permit the declarant to amend the Goods declaration that has already been lodged, provided that when the request is received they have not begun to check the Goods declaration or to examine the goods.

After the Goods declaration has been lodged, the declarant may discover that the particulars he has furnished in it are not accurate. Standard 3.27 requires Customs to allow the declarant to amend the Goods declaration under certain conditions. It usually is only allowed when the request for amendment is submitted before the checking of the Goods declaration or the examination of the goods has commenced. For an amendment to a Goods declaration after checking the Goods declaration has commenced, see Transitional Standard 3.28.

Normally such requests are made when the declarant discovers an error or omission in the Goods declaration. This could be caused by a mistake, a change in the circumstances of the consignment or some other unintentional reason. Generally the request is made verbally and the declarant is not required to state the reasons for the request. In some cases Customs may discover an error or omission while checking the Goods declaration and, as a facilitative measure, may allow the declarant to amend or complete the declaration depending upon the nature of the error.

Many Customs administrations release goods without examination before checking the Goods declaration. In this case, when an amendment is requested after the release of the goods, Customs may require that valid reasons be given for the amendment.

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The declarant may be allowed to replace supporting documents that have been presented with the Goods declaration by mistake. However, amending a supporting document, in principle, should not be allowed as the declarant is not the party who provides the information in the supporting document.

In the electronic environment, the system will frequently allow a period of time in which a Goods declaration can be amended. Otherwise Customs may require the declarant to file a replacement for the initial Goods declaration.

Transitional Standard 3.28

The Customs shall permit the declarant to amend the Goods declaration if a request is received after checking of the Goods declaration has commenced, if the reasons given by the declarant are deemed valid by the Customs.

Once Customs has begun to check the Goods declaration, they are already in the process of verifying the accuracy or completeness of the declaration. Therefore it is reasonable that the information provided should no longer be able to be amended. Transitional Standard 3.28 nevertheless requires Customs to evaluate a request in this circumstance and determine if they believe the reasons for the amendment to be valid. If Customs agrees that the reasons given by the declarant are justified, they should allow the amendment. When the amendment involves non-essential information, such as information regarding the means of transport, it should also be allowed. When the amendment concerns essential information, Customs will need to determine whether granting the request is justifiable in terms of the amount of duties and taxes due or other control measures that Customs is responsible for enforcing.

Customs may impose certain restrictions on amendments to the Goods declaration by inserting appropriate provisions in their national legislation. For example, a request for an amendment may be refused if it would have the effect of making the Goods declaration applicable to goods other than those it originally covered.

Even if a request to amend the Goods declaration is granted Customs can always take any necessary action, including the imposition of a penalty, if an offence is discovered while checking the Goods declaration or examining the goods.

5.2. Withdrawal of a Goods declaration

Transitional Standard 3.29

The declarant shall be allowed to withdraw the Goods declaration and apply for another Customs procedure, provided that the request to do so is made to the Customs before the goods have been released and that the reasons are deemed valid by the Customs.

Transitional Standard 3.29 provides that a Goods declaration that has already been registered can be withdrawn upon request by the declarant if Customs is satisfied that the circumstances are justified. Examples of such circumstances would be when :

- the goods were declared for the wrong Customs procedure; or
- ownership of the goods has changed during the clearance process and the new owner selects a different Customs procedure or practice for the goods.

In some administrations a request for a different Customs procedure will in effect be regarded as a request for the withdrawal of the initial Goods declaration and the lodgement of a new one.

As a greater facility, many Customs administrations also allow the Goods declaration to be withdrawn when the goods do not arrive, they remain under the previously granted Customs procedure or a duplicate Goods declaration for the same consignment has been lodged in error.

Customs administrations that allow the application of another Customs procedure after the goods have been released, but before the duties and taxes are paid, can also be regarded as providing a greater facilitation in accordance with Article 2 of this Convention.

Withdrawal of the Goods declaration will not preclude any necessary Customs action, including the imposition of a penalty, where an offence is discovered during the checking of the Goods declaration or examination of the goods.

6. Part 6 – Checking the Goods declaration

6.1. Time of checking the Goods declaration

Standard 3.30

Checking the Goods declaration shall be effected at the same time or as soon as possible after the Goods declaration is registered.

In order to enable more rapid clearance of goods, Standard 3.30 requires Customs to check the Goods declaration at the time it is registered or as soon as possible thereafter. In normal practice, after the declarant has lodged the Goods declaration, Customs must register it and check it before releasing the goods. However, with the considerable growth in international trade, it is nearly impossible for most Customs administrations to check every Goods declaration without causing long delays in the clearance of goods. Therefore, Customs should use the principles of risk management to distinguish which declarations need to be checked.

Risk analysis should identify which goods pose a high or a low risk to the revenue or for other measures that Customs is responsible for enforcing. Declarations for goods that are low risk can be dealt with administratively. In other words, there does not need to be a thorough checking of the declaration and the goods can be released without delay. A comprehensive explanation of the risk management process is found in the Guidelines to Chapter 6 of the General Annex.

In an electronic environment, elements of the risk management process should be built into the specifications of the Customs automated systems. The Guidelines to Chapter 7 of the General Annex contain further details on this.

6.2. Checking the Goods declaration

Standard 3.31

For the purpose of checking the Goods declaration, the Customs shall take only such action as they deem essential to ensure compliance with Customs law.

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The purpose of checking the Goods declaration is to ensure its accuracy and completeness as required by Customs law. Standard 3.31 states that Customs should only take essential actions in this regard. As a general rule, Customs will verify the following :

- that the tariff classification in the Goods declaration corresponds to the description of the goods;
- that the rates of duties and taxes indicated are those in force;
- that the particulars in the Goods declaration correspond with those in the supporting documents submitted, especially in regard to the quantity, value and country of origin of the goods;
- the authenticity and validity of the supporting documents; and
- that the Customs procedure requested is appropriate.

Customs should provide informational aids such as handbooks, directives and circular notices to the personnel who perform the task of checking the Goods declaration so that there is a systematic and standardized implementation of this function.

In an electronic environment, the specifications for checking of the Goods declaration should be integrated in the automated clearance system.

Customs should only require the declarant to present additional information or documents when necessary to verify the accuracy of the particulars contained in the Goods declaration or supporting documents.

Checking the Goods declaration may prompt Customs to take a sample or examine the goods in order to verify the particulars in the declaration.

7. Part 7 – Special procedures for authorized persons

7.1. Special procedures

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;*

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- *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.*

7.1.1. Introduction

Through implementation and use of a risk management programme, Customs can determine which goods and which traders are generally in compliance with Customs law and thus pose a low risk for control purposes. These traders can then be approved for special or “fast track” procedures that require little intervention by Customs for the release and clearance of their goods. Such traders are referred to as “authorized persons” for the purposes of this Convention. This provision is especially appropriate for traders who regularly import or export goods.

The special procedures enumerated in Transitional Standard 3.32 that are granted to authorized persons will allow :

- the provision of minimal information at the time of release of the goods; and
- clearance at the declarant's premises or other inland locations.

In addition Customs may also allow :

- lodgement of a Goods declaration covering multiple transactions over a certain period;
- the self-assessment and accounting of duties and taxes by the authorized person; and
- lodgement of the Goods declaration by an entry in the commercial records of the authorized person.

Special procedures are beneficial for both Customs and the trade. They facilitate the movement of goods, encourage compliance with Customs rules and enable more effective use of Customs resources. They also promote the modern concept of a partnership between Customs, traders and third parties within international trade.

It is therefore a requirement that at least two special procedures be introduced by all Customs administrations and that other special procedures are considered for possible implementation. Customs should consult regularly with the various parties involved to ensure that once special procedures have been introduced, the optimum benefits are realized for all the trade partners, including Customs.

Although Contracting Parties to this Convention must implement a programme for special procedures in accordance with Transitional Standard 3.32, the procedures are applied at the trader's request. They are clearly not mandatory upon all traders, particularly as they are designed only for those who meet the qualifications to be authorized.

7.1.2. Authorization

Customs will determine criteria or conditions that a trader must meet in order to be considered eligible for a special procedure. Any trader can apply for approval to use the special procedures. Once Customs agrees that a trader meets the criteria they have identified as necessary to ensure the trader's compliance with Customs law, they will authorize the trader for one or more of the special procedures.

The criteria and conditions for this authorization should be developed by Customs through the consultative process with the trading community. Where possible, the criteria should be based on measurable requirements, such as the ability to supply the necessary information to Customs within given time scales. As illustrated in this Transitional Standard, the basic criteria are that the applicant can demonstrate a good record of compliance with all Customs requirements and the maintenance of an adequate system for commercial records. Compliance with Customs requirements includes all the elements associated with accurate and correct declarations, adequate security provided to meet obligations, timely duty and tax payments, proper methods for tariff classification and country of origin claims, and no history of significant recurring errors or violations.

In addition to the practical requirements, the assessment of any application by a trader for a special procedure will be based on risk management techniques as explained in the Guidelines to Chapter 6 of this Annex.

Once granted, the authorization will indicate the obligations of the authorized person concerning the use of a special procedure. Some Customs administrations allow the use of a special procedure without an authorization to any trader who wants to use it. This can be considered as granting a greater facility in accordance with Article 2 of the Convention.

7.2. Types of special procedures

7.2.1. Release on minimum information

This procedure allows for the release of goods for the Customs procedure requested using a minimum amount of information.

The procedure usually requires an initial declaration to enable the release of the goods, followed later and within a specified period of time by a supplementary declaration containing all the normally required information or by the provision of any supplementary information. The amount of duties and taxes due will be based on the completed information. However, the goods will be assigned to the requested Customs procedure based on the initial declaration.

The information required on the initial declaration should be limited to that necessary to determine the admissibility of the goods. This will normally include the description, origin, place of departure, quantity and value of the goods.

In some administrations, the information in the initial declaration can also simply comprise the declarant's authorization number and a commercially recognized description of the goods or the commercial reference to the goods in the authorized person's records. With this reference to the authorized person's records it is possible for Customs to have access to all the information necessary. Some administrations also allow a commercial or official document to be the initial declaration.

Standard 4.5 of the General Annex requires national legislation to fix the point in time for determining the rates of duties and taxes. In many administrations the date of registration of the initial declaration establishes this time of lodgement of the Goods declaration.

It is not always necessary for Customs to be able to assess the exact amount of liability for import or export duties and taxes at the time of release of the goods. This can be done at a later stage using the more comprehensive supplementary declaration. In most administrations that use this special procedure, the supplementary declaration is required at the end of a month, or even longer, after the release of the goods. The supplementary declaration may be a single Goods declaration covering a single transaction or it may be a single Goods declaration covering a number of transactions within the given period.

7.2.2. Clearance of goods at the declarant's premises

This procedure allows the clearance of goods for the Customs procedure requested at designated locations away from the Customs office or at approved traders' premises. It provides advantages for the trade, not only for the treatment of urgent consignments such as perishables, but also for increasing the convenience of clearance, the security of the goods themselves and a degree of certainty for delivery at the expected time. For Customs, the procedure enables them to become more familiar with the goods and systems that they are dealing with and may create more favourable conditions in which to carry out their work.

Normally the goods arrive at the declarants' premise under Customs transit procedure or under an approved simplified system for the movement of goods. The requirement to use this procedure may simply be a notification to Customs of the impending arrival of imported goods at the approved premises or the despatch of goods for export. This is followed, within a period of time specified in the authorization, by the lodgement of the Goods declaration.

When the arrival or the despatch of the goods is on a regular basis, Customs may even accept a list of impending arrivals or despatches of goods for a certain period, or they may waive the requirement for the notification and only require the subsequent lodgement of the Goods declaration.

The procedure may also be divided into two stages : an initial declaration that may be accepted as the notification, followed by a supplementary declaration. Together these constitute the Goods declaration. This Goods declaration would have the same legal status as a normal Goods declaration.

Some administrations, particularly in Europe, grant the procedure described above combined with the procedure of lodgement by entry in the records as described in 7.3.3 as a Local clearance procedure.

7.3. Additional special procedures

The following procedures are optional and provide only an example of additional special procedures that could be introduced. They are not mutually exclusive, but provide a framework within which Customs and the relevant parties can work to find agreeable facilitation methods that meet Customs requirements. The decision to introduce these special procedures depends on each Contracting Party, although all Customs administrations are encouraged to make these special procedures available.

7.3.1. Periodic Goods declaration

One of the more widely applied special procedures is permitting the lodgment of a single Goods declaration for imports and/or exports that have taken place over a given period of time.

This procedure has great benefits for both the trade and the Customs administrations. For the trade, the periodic declaration procedure allows for improved speed in their overall operations by more rapid release of goods and less repetitive documentation demands. This in turn should lead to reduced clearance and transport costs. For Customs this procedure enables a more rational use of the available resources and allows controls to be applied more flexibly as well as any overall reduction in the number of documents and transactions to be processed. This in turn results in more effective post-audit checks and enhanced risk management.

To implement this procedure, administrations must have either legislative or regulatory provisions in place that allow the Goods declarations for importation and/or exportation to be lodged periodically. This is an additional requirement since most administrations traditionally require a Goods declaration to be lodged for every import or export consignment.

The procedure may not be applied in situations where it may place undue risks on the revenue or on the administration of the procedure. Thus certain categories of goods may be excluded because of their nature (difficult to apply post-audit checks), because they are placed under Customs procedures that will not be facilitated by periodic lodgment of the declaration (processing procedures) or because they are a high risk to the revenue.

Traders must obtain prior authorization by Customs to use the periodic declaration procedure. Customs can issue these authorizations at a central level or at the regional or local level. The authorization may be granted on a case-by-case basis for specific goods, operations or persons. The authorization may also be a general one for certain approved traders but subject to conditions that Customs might prescribe, by such as specific requirements for the premises where the goods are kept, the maintenance of adequate commercial records, a good record of compliance with Customs requirements, and so on. General authorization may also be granted for traders who conclude an agreement with Customs for the implementation of this simplified procedure and are usually based on the same conditions. Customs can also combine the two types of authorizations for a single trader, i.e. a case-by-case approval for certain types of goods and a general approval for other goods.

Goods are released under the periodic declaration procedure upon arrival if no physical examination is necessary. Customs requires only the provisional declaration at this initial stage. The trader may lodge a simplified provisional declaration either in the form of a list of the goods or with a commercial document, both of which are conditional that the trader maintains records of the goods in a format that is acceptable to Customs. In many administrations this provisional declaration is closely linked with that described in Standard 3.13 of this Chapter. These are normally very simplified and contain only the basic information relating to the goods. For highly reliable traders, Customs may allow the trader to simply enter the details of the goods in their records.

Customs retains the right to examine the goods covered by this procedure based on the initial information provided. Since this procedure is reliant on audit-based controls, Customs will base the requirement for any examinations on their risk management

programme. For additional details on audit-based control systems, see the Guidelines to Chapter 6 on Customs Controls.

To clear the goods, the periodic Goods declarations are lodged at the end of a period specified in the regulation or legislation. This is normally one month. The authorized trader would be required to submit the declaration in a standard format giving the details of the goods released during that period. As mentioned, this periodic Goods declaration is linked with the provision of certain minimal information at the time the goods are imported or exported or an entry made in the records. The date on which that initial notification was given to Customs or the date on which the entry was made is usually taken to be the date for the assessment of duties and taxes. Electronic submission of the periodic declarations is a common feature of this special procedure.

Under this procedure, the provisional and periodic declarations, which together constitute the Goods declaration, may have the same legal status and are regarded as normal Customs declarations, and thus the provisional declaration may determine the date for the assessment of duties and taxes. This may also apply where changes occur in the rates of duty and taxes or in the regulations during the period covered by the periodic Goods declaration, unless otherwise specified in national legislation under Standard 4.5.

When Customs perform audit-based controls for the periodic Goods declaration, they ensure to their satisfaction that all goods imported under the procedure during the relevant period are declared and that the information contained in the declarations is accurate.

7.3.2. Self-assessment of duties and taxes using commercial records

This procedure is a system whereby the trader himself is authorized to determine the duties and taxes due. It is based on the principle that, in international trade, systems are required for commercial purposes in order to control the movement, supply and storage of goods and to carry out effective fiscal controls. Once Customs performs an audit of the trader's relevant system and commercial records and is satisfied that they meet the criteria necessary for authorization to use special procedures, Customs has a reasonable assurance that it can rely on the system for Customs control. In effect Customs control becomes an integral part of the authorized person's commercial activities.

This self-assessment procedure is accompanied by Customs performing audit-based controls as provided for in Standard 6.6 of the General Annex and described in the Guidelines to that Chapter.

Goods imported under the self-assessment procedure should be released at importation immediately upon their arrival in the Customs territory. Likewise, goods exported under the procedure should be authorized to move directly to the place of exportation. Minimum checks or indeed no checks at all should be carried out at a Customs office or at the trader's premises in either situation under normal circumstances, other than random checks conducted as part of the risk management programme. Detailed checks are always appropriate in exceptional circumstances, for instance, where it is suspected that the procedure is being abused or where information is received that a consignment may be misrepresented or used as a medium to import or export illicit goods.

Once the physical movement of the goods has taken place for import or export, a declaration should be furnished by the authorized person or their representative. This normally indicates the amount of duties and taxes that will be due. Other information may be required in the declaration, such as value and origin, but it should be kept to a minimum.

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Some administrations require a supplementary declaration which may not be required for a month or more after the release of the goods. As described for the procedure of release on minimum information, the supplementary declaration may be a single Goods declaration covering a single transaction or it may be a single Goods declaration covering a number of transactions within the given period.

When the time of lodgement of the Goods declaration is used to establish the rates of duties and taxes applicable, it can be established by a number of methods. It is acceptable to use either the date of the provision of minimum information, the date of the entry of the individual consignment into the trader's accounts or the date of registering or acceptance of the periodic declaration.

Where the last method is used, it will constitute a single tax point for the period covered by the declaration. This single tax and duty point may therefore cover several imports and exports over the given period.

The method used to establish the point in time for duty and tax application will be specified in national legislation in accordance with Standard 4.5 and should be specified by Customs in the trader's authorization. For goods assigned to a Customs procedure which places them under the suspension of duties and taxes, Customs can authorize that these goods are not included in the periodic declaration until such time as they are either moved out of the regime and become liable for duties and taxes or are re-exported. Any goods held by the authorized person which are under suspension of duties and taxes should be identifiable in the commercial system.

Where Customs is satisfied that the trader's commercial system is operating correctly, the declarations submitted for the period should be considered to be correct unless there is evidence to the contrary.

The regularity of any checks on the authorized person's system should be based on risk management techniques and the nature and complexity of the business. Whenever controls are carried out, they should be targeted at the functioning of the system. However, this does not preclude checking individual consignments to verify that amounts of duties and taxes due have been correctly attributed.

In administrations which allow the special procedure of self-assessment, Customs retain the authority to determine the amount of duties and taxes.

7.3.3. Lodgement by entry in the records

Where release or clearance is allowed away from the border and at approved premises, allowing the Goods declaration to be lodged simply by an entry in the authorized person's commercial records can be a substantial facilitation measure for the declarant. Customs can authorize this special procedure where they are satisfied that the applicant's records will enable them to carry out effective checks, particularly retrospective audits.

Normally the entry in the records consists of specific information concerning the goods such as the shipper, consignee, quantity, value and country of origin, the date of release of those goods and any other information which may be required by Customs for the application of the Customs procedure concerned. The information to be entered in the records of the authorized person will be specified in the authorization for this special procedure.

The entry in the records can be regarded as the initial declaration, which has to be followed by a supplementary declaration. A simple notification to Customs of the impending arrival of the goods at the approved premises or despatch of the goods from these premises can be required in order to allow Customs to perform random checks when deemed necessary.

The date of the entry into the records is regarded as the formal time for the lodgement of the Goods declaration.

Customs administrations which grant any of these special procedures often combine more than one in the authorization since they have already determined with a satisfactory level of assurance that the trader will maintain high standards of compliance with Customs requirements. Many authorized persons are granted lodgement by entry in their records along with submission of periodic supplementary Goods declarations or with the self-assessment of duties and taxes.

8. Part 8 – Examination and sampling of the goods

8.1. Time required for examination of goods

Standard 3.33

When the Customs decide that goods declared shall be examined, this examination shall take place as soon as possible after the Goods declaration has been registered.

This Standard sets out a key principle that when Customs decides that goods should be examined, they are required to carry out the examination without any delay. The use of the term “when” implies that all goods that are declared should not be examined as a matter of course. It is linked to Standard 6.4 which states that the decision to examine goods should be based on risk-assessment techniques. This will ensure the goods are released as quickly as possible, even when Customs decides to examine them. The Guidelines to Chapter 6 extensively explain the establishment of a risk-management programme in Customs and risk-assessment techniques, along with all other aspects concerning the examination of goods by Customs.

The decision whether or not to examine the goods should be made as early as possible. In some cases Customs may make this decision as soon as the Goods declaration is registered. Normally, however, since this decision is usually based on the information contained in the Goods declaration, it can only be made after checking the Goods declaration, as referred to in Standards 3.30 and 3.31. It is therefore important that the checking of the Goods declaration takes place as soon as possible after the Goods declaration has been registered. As there may be goods for which priority release is required, it will not always be possible to check the Goods declaration and examine goods in the order in which the relevant Goods declaration were registered (see Standard 3.34). To the extent possible Customs should, within a specified time limit, notify the party having submitted the Goods declaration, whether the goods will be examined.

The examination of goods can be either summary or detailed. In a summary examination Customs carries out some or all of the following checks :

- count the packages;
- compare marks and numbers to that on the declaration or invoices;

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- verify that the goods are the same as those described on the declaration.

A summary examination may be considered sufficient where goods of the same description are imported or exported frequently by the same person and this person is known by Customs to be reliable; where the accuracy of the particulars given in the Goods declaration can be checked against the supporting documents or against other evidence; or where the import or export duties and taxes involved are low.

A detailed examination is warranted when Customs is not satisfied about the accuracy of the particulars in the Goods declaration or in the supporting documents. Likewise, goods liable to substantial import or export duties and taxes may be routinely subjected to closer examination. A detailed examination usually involves :

- thorough inspection of the goods to determine as accurately as possible their composition;
- verification of the quantity;
- verification of the tariff classification;
- verification of the value; and
- where necessary, verification of the origin of the goods.

Based on Standard 3.2 of this Chapter Customs should, subject to availability of resources, examine goods outside their normal hours of business and/or at a place other than the Customs office where the Goods declaration was lodged. An examination at another location can be beneficial for both Customs and the declarant. This is especially valid for goods such as grains, ores, oil or other commodities imported in bulk, where special equipment should be used that is only available at that location, or where the goods have to be treated under special conditions (dark room or freezing-chamber). In such special circumstances, in fact, Customs may prefer to examine the goods at another location so that a more appropriate examination is guaranteed. If that is the case, Customs will normally not charge the expenses caused by the examination to the declarant.

Similarly, in some cases Customs will contract with specialized independent commercial firms to examine goods such as antiques, gemstones, chemicals, pharmaceuticals, or other goods for which highly technical evaluations must be made. Customs should ensure that arranging for these types of services is also done promptly and does not incur unnecessary delay in the examination.

Customs may require that goods to be examined at another location will be transported there under Customs seal or some other form of control.

Modern Customs administrations often use risk-management techniques to select goods for examination before the Goods declaration is lodged. This is based on information supplied in advance by the trade, usually on the cargo declaration (goods manifest). Providing the advance notification is usually a result of formal or informal agreements between Customs and the trade. However, in some administrations that are extensively automated this is a normal practice which does not require a separate agreement with the trade. In either case, this working method allows Customs and the trade to work together efficiently and to generate a quick release of the goods.

Determining the goods that are to be examined based on the details available in advance information, instead of delaying a determination until the Goods declaration is lodged, is absolutely necessary, for example, in container ports where there are a large volume of goods. In this environment it is impossible for Customs to examine all the containers, and any random examinations that are conducted have limited chance of being significant. In addition, waiting to examine goods in containerised cargo until after checking of the Goods declaration can be very inefficient, since the containers have already been placed in stacks and would be difficult to reach if selected for examination. There are other circumstances when the determination of whether goods are to be examined made in advance of the lodgement of a declaration would also be facilitative for the quick release of goods. This would be especially true for the clearance of goods carried by air for express courier services or where a trader is authorised to clear the goods under the special procedures of Transitional Standard 3.32.

Risk management criteria for selecting goods for examination prior to the lodgement of the Goods declaration can be the place of loading of the goods onboard the means of transport, the itinerary of the means of transport, or the country of origin or nature of the goods. This working method is also effective where Customs wants to trace the illicit traffic of drugs at an early stage.

A very advanced measure of facilitation in this area is where Customs administrations use mutual administrative assistance agreements to set up special procedures and share information. For example, if goods must be examined at export then, unless there were special reasons, Customs in the country of export can share the examination results with Customs in the country of import, and the goods would not have to be examined upon arrival at import. Mutual administrative assistance agreements are described in Chapter 6 of the General Annex and its Guidelines.

8.2. Examination of live animals, perishable goods and other urgent consignments

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.

Certain goods because of their nature need to be conveyed rapidly from the point of origin to their final destination and thus require the completion of Customs formalities with a minimum of delay. Standard 3.34 requires that for such urgently required goods, including live animals and perishable goods, Customs must examine them without delay in order to avoid loss or deterioration of the goods. In principle, and as stated in Standard 3.33, any examination of goods should be conducted as soon as possible, regardless of whether the goods are urgently required or not. Many Customs administrations normally do provide greater facilities for the clearance of perishable goods, live animals and urgent consignments. Examples of the types of goods granted rapid clearance as perishable and urgent goods are bodily organs, blood and blood plasma, perishable medical research materials, news materials, medicaments and vaccines, replacement parts, scientific and medical equipment, fire fighting and rescue equipment, equipment for use in searches, investigations and salvage in connection with accidents or any other items considered to fall within the scope of this Standard.

As stated in Standard 3.2 Customs should, subject to the availability of resources, examine perishable goods, live animals or goods that are urgently required outside their normal hours of business and/or at a place other than the Customs office where the Goods

declaration was lodged. Examination and release of these goods at the premises of the person concerned, at premises with appropriate equipment, at a different Customs office than that where the clearance is given, or at the place of destination can be beneficial for both Customs and the declarant. This is especially true for goods such as medicaments, sterile medical research materials, chemicals or bulk liquids and other goods which cannot be readily examined and released until unloaded at destination. Customs should co-ordinate with the traders and allow for examination and release of these types of goods as would best suit everyone's needs.

8.3. Inspection of goods by other competent authorities

Transitional Standard 3.35

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

In most countries Customs is not the only authority present at the frontier that is responsible for goods that enter or leave the Customs territory. There would normally be other competent authorities who represent agriculture, veterinary, health, phytosanitary or other government agencies that have a responsibility over the quality or nature of imported goods. When more than one of these authorities, including Customs, must examine the goods, it is only sensible and practical for the trade that the goods be presented for examination only once. The ideal situation is reflected in Standard 3.35 where the interested authorities would co-ordinate and conduct only a single exam. This facility obviously allows significant cost savings to the importer or exporter, as well as speeding up release of the goods.

This provision does not require Customs to take special actions to ensure that all the examinations required by the various competent authorities are carried out at the same time. However, it does require that Customs establish effective communications with other competent authorities and where possible to carry out their examination at the same time as the other authorities. This will ensure timely and efficient clearance of goods, and thereby optimise the use of resources and expertise at designated Customs offices or other suitable locations.

In the interest of cost-effectiveness and efficiency to both governments and the trade, Customs may give consideration to re-engineering its clearance process based on this Standard. It could establish an inspection service or compliance verification process that is integrated with the other competent authorities that have a vested interest in controlling the movements of goods. Such a convergence of controls into a single control to meet all government requirements is an important trade facilitation measure. It would concentrate and optimize inspection expertise at designated (Customs) offices, and would be particularly beneficial at locations that have a high volume of imports or exports requiring special examination procedures. To achieve the maximum efficiency and effectiveness for all government compliance verifications, such high-volume locations that offer single controls could provide clearances 24 hours, 7 days a week.

8.4. Presence of the declarant at the examination of the goods

Standard 3.36

The Customs shall consider requests by the declarant to be present or to be represented at the examination of the goods. Such requests shall be granted unless exceptional circumstances exist.

In many instances Customs examines goods without the declarant being present, especially when it is necessary to carry out examinations on a random basis such as at the place of unloading. In these cases it is not practical to inform the declarant in advance or to delay the examination and release of goods until the declarant could be present.

However, Standard 3.36 provides that when Customs decides to examine goods based on the Goods declaration, they may normally allow the declarant or a representative of the declarant to be present at the examination if so requested. However in certain circumstances this request can be denied. For example, Customs can refuse a request by the declarant to be present at the examination of goods when they have the knowledge or the suspicion that the goods are not those that were declared or where the examination will be performed in connection with the investigation of an offence.

In many instances the presence of the declarant or a representative may be of assistance to Customs. An example would be where the goods, in opinion of the declarant, need special treatment or need other precautions to be taken which he can provide.

Standard 3.37

If the Customs deem it useful, they shall require the declarant to be present or to be represented at the examination of the goods to give them any assistance necessary to facilitate the examination.

When goods needs special attention or when Customs finds it necessary that the declarant gives any sort of assistance, Standard 3.37 states that Customs can require the declarant to assist with the examination of the goods. This could be useful to prevent claims of loss or damage to the goods, or when the declarant would be required to group the packages, open them, sort the goods by description and tally them.

If the goods are dangerous, delicate or fragile, the declarant may be required to provide experts to assist Customs with the examination or to protect the goods or the people involved with the examination.

In certain administrations, it is compulsory for the declarant or his representative to be present at the examination of the goods.

8.5. Sampling by Customs

Standard 3.38

Samples shall be taken only where deemed necessary by the Customs to establish the tariff description and/or value of goods declared or to ensure the application of other provisions of national legislation. Samples drawn shall be as small as possible.

Standard 3.38 limits the instances when Customs should take samples of goods. To prevent abuses, to relieve Customs of responsibility and to avoid misunderstandings, Customs may ask the declarant to be present and to draw the samples required. Customs

can also ask the declarant to present additional documents in order to verify the accuracy of the description of the goods as shown in the declaration.

9. Part 9 – Errors

Standard 3.39

The Customs shall not impose substantial penalties for errors where they are satisfied that such errors are inadvertent and that there has been no fraudulent intent or gross negligence. Where they consider it necessary to discourage a repetition of such errors, a penalty may be imposed but shall be no greater than is necessary for this purpose.

During the process of supplying information to Customs by means of a Goods declaration, supporting documents, a cargo declaration, or any other means, it is always possible that errors occur. When errors in the information are accidental and they are not made on a regular basis, Customs may normally give the opportunity to correct the mistake(s) and will take no further action such as imposing a penalty. Customs should nevertheless be able to expect that the declarant or trader has taken reasonable care and acted in good faith in providing the information. In some administrations, when a declarant makes errors without exercising reasonable care in regard to the information he supplies, such errors are not considered inadvertent or accidental.

The terms “penalty”, “inadvertent” and “gross negligence” in this provision are open to different interpretation and application by Contracting Parties. The provisions of GATT Article VIII contain a reference to substantial penalties and provide a clear indication of the circumstances where penalties could be imposed. This Article states that “No Contracting Party shall impose substantial penalties for minor breaches of Customs regulations or procedural requirements. In particular, no penalty in respect of any omission or mistake in Customs documentation which is easily rectifiable and obviously made without fraudulent intent or gross negligence shall be greater than that necessary to serve merely as a warning.”

Thus when a declarant is routinely careless or even abuses the confidence of Customs in accepting the validity of the information supplied, Customs may take measures to discourage such behaviour. One measure would be the imposition of a penalty that is in proportion to the infraction or abuse. Other measures could be refusing the Goods declaration to be registered or not allowing amendments to a Goods declaration that has already been registered. The result would be that Customs would only register the Goods declaration when it is correct and complete, without any errors. This can have a significant impact on a declarant who makes errors regularly since he will be confronted with numerous checks of the Goods declarations, more frequent examinations of the goods, and possible increasing penalties.

The following are some examples of the types of errors that could be addressed by Standard 3.39.

- Inadvertent errors in the declared value of goods can occur as :
 - errors in transcription;
 - arithmetical mistakes in declarations or supporting documents;
 - inadvertent omissions of elements of the dutiable value, such as inland freight abroad;

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- inadvertent errors in the conversion of foreign currency; or
 - incorrect deductions, such as discounts, the inadmissibility of which is not within the knowledge of the importer, and similar errors arising from misunderstanding of the principles laid down in the legal provisions relating to valuation for Customs purposes.
- Provided that the nature and other physical characteristics of the goods have been properly declared, an incorrect declaration of the tariff heading may also be regarded as an inadvertent error.
 - A discrepancy between the quantity of goods shown in the freight declaration and the actual quantity may be treated as an inadvertent error where it is due, for example, to a clerical error.

There may also be a limit such as a fixed sum and/or a percentage of the duties and taxes chargeable below which an error is not subjected to penalties.

When the error involves liability to additional duties and taxes, the amount of those duties and taxes becomes chargeable in any case, whether or not Customs decides to issue a penalty.

10. Part 10 – Release of the goods

10.1. Release of the goods as soon as possible

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.*

Standard 3.40 reflects one of the core principles of modern and simplified Customs procedures. Once Customs is satisfied that the physical goods are in compliance with the basic requirements of the procedure to be applied, the goods should be released to the declarant as soon as possible. When the goods are in compliance there is no need for Customs to delay their release as this will only incur unnecessary costs and loss of productivity to the persons to whom the goods are destined.

Historically in most countries, Customs did not grant release of the goods until all the formalities, including the payment of any duties and taxes, had been finalized. One of the main reasons for this procedure was that the goods constituted the legal security for the duties and taxes and for compliance with any formalities. Once the goods were no longer under Customs control, it was considered that Customs law would no longer be applied to them.

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Today, however, some Customs administrations take the approach that physical control of the goods is not normally necessary if Customs has a financial guarantee for the duties and taxes and the accomplishment of all requirements. Thus Customs can rely on a system of security to guarantee the ultimate compliance of the goods with Customs law and can allow the goods to be released to the declarant promptly as long as they meet such basic requirements as safety and health. This saves time and costs to both Customs and the traders, thereby benefiting the national economy and the eventual consumers.

This release may be considered conditional or provisional until the goods are finally cleared, assuring that all the conditions have been met. If a problem is discovered after the goods have been released and before clearance, Customs may issue a recall notice for the goods or may invoke the security as compensation. Chapter 5 on Security in the General Annex and its Guidelines describe this important procedure in detail.

The prior permission for release of the goods is given by Customs on a case-by-case basis. A general permission would seldom be granted since Customs will always retain the right to perform random examinations and random detailed checks of the declaration and supporting documents.

In the case of juxtaposed Customs offices, the release of goods can be expedited at the point of export from one country and import to the other by carrying out the Customs formalities required for the release of goods simultaneously or consecutively.

10.2. Prior permission for release of the goods

Standard 3.41

If the Customs are satisfied that the declarant will subsequently accomplish all the formalities in respect of clearance they shall release the goods, provided that the declarant produces a commercial or official document giving the main particulars of the consignment concerned and acceptable to the Customs, and that security, where required, has been furnished to ensure collection of any applicable duties and taxes.

Normally a declarant is required to accomplish all the necessary formalities, including lodging a Goods declaration, to obtain the release of the goods. However, there are often situations when the declarant does not have the necessary details to complete all the formalities or when he may wish to expedite the release of the goods and may only have an invoice or similar document confirming the purchase or despatch of the goods. Standard 3.41 requires Customs to release goods on the basis of a commercial or official document but only when they are satisfied that all the formalities, including the lodgement of a complete Goods declaration, will be carried out after the goods have been released.

National legislation (in particular the Customs regulations) should clearly indicate the nature of the documents that would be acceptable as commercial or official documents. For example an “official document” may be a simplified document on a special form identifying the packages and giving a brief description of the goods. In addition the declarant may be required to furnish security to ensure compliance with his undertaking to Customs under this facility, including securing any duties and taxes that may become due. Customs should specify the point in time to be taken for determining the duties and taxes.

Customs may also make it a condition for prior release that the essential supporting documents be produced and that any other required inspections (veterinary, health, phytosanitary, etc.) be carried out by the competent authorities.

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It should be noted that this is a facility available to all declarants, and Customs will apply it on a case-by-case basis when the declarant informs them in advance of his inability to fulfil all the formalities prior to release. This is considered a facilitation measure that enables the trader to obtain his goods and avoid payment of unnecessary storage and other costs and that prevents congestion at ports, airports and land borders.

This provision is different from Standard 3.13 which requires a Goods declaration to be lodged even though such a declaration may be an incomplete or a provisional one. Under Standard 3.41 there is no requirement for a Goods declaration, and the only documents necessary for the release of the goods are a commercial or official document such as an invoice, a purchase order, bill of lading or similar document that would be specified by Customs. The declarant is required to complete all the normal formalities subsequently and within a period specified by Customs. Administrations which waive the requirement for subsequent lodgement of a Goods declaration can be regarded as granting a greater facility under Article 2 of the Convention.

This Standard also differs from the special procedures described in Transitional Standard 3.32 where Customs makes a similar facility available to certain authorized traders. These authorized traders can receive clearance for all their goods upon providing minimal information to obtain release and ensuring that all the information for the normal formalities is provided later or is maintained in their records and available for Customs.

10.3. Release of the goods before the results of an examination

Standard 3.42

When the Customs decide that they require laboratory analysis of samples, detailed technical documents or expert advice, they shall release the goods before the results of such examination are known, provided that any security required has been furnished and provided they are satisfied that the goods are not subject to prohibitions or restrictions.

In many instances Customs will not be able to release goods without a laboratory analysis of samples of the goods. In other instances Customs may require additional technical information or expert advice on the goods. Standard 3.42 provides that in such cases the goods should not be detained until the requisite test results are received or a final opinion is received on the nature of the goods, if adequate security has been given and provided Customs are satisfied that the results of the analysis would not result in the goods being liable to prohibitions or restrictions. It should be noted, however, that release of the goods would in any event be possible only when the doubts relate to Customs formalities. Release without delay would normally not be possible if the unresolved questions relate to the inspections of other authorities such as those dealing with health, phytosanitary or veterinary requirements.

The types of checks included in this Standard are those required when the goods cannot be identified or classified by a routine physical examination. An example would be where Customs needs to determine the exact composition of the goods in order to classify them accurately under certain specific headings or sub-headings of the tariff. In this case laboratory analysis of any samples, detailed technical documentation or the advice of experts will assist Customs in reaching a decision.

Another type of check may be a detailed examination of technical documents necessary for determining the duties and taxes to be charged, the production of some specific licence or other national requirement for clearance of the goods. In such cases Customs would secure the specific obligations by taking a security.

10.4. Release of goods when an offence has occurred

Standard 3.43

When an offence has been detected, the Customs shall not wait for the completion of administrative or legal action before they release the goods, provided that the goods are not liable to confiscation or forfeiture or to be needed as evidence at some later stage and that the declarant pays the duties and taxes and furnishes security to ensure collection of any additional duties and taxes and of any penalties which may be imposed.

When an offence is detected there may be a considerable time gap before the administrative or legal procedure is completed. It is often not beneficial to Customs or to the trade to delay the release of the goods until a final decision is taken on the offence. Standard 3.43 provides for Customs to release the goods under certain conditions and enables Customs to take adequate security to ensure the payment of any additional duties and taxes or any penalties that may be imposed once the administrative or legal procedure is completed. One of the main conditions for the release of such goods is that they must not be liable to confiscation or forfeiture or required as evidence later in the proceedings.

It should be noted that Customs can only release the goods when empowered to do so by the national legislation.

11. Part 11 – Abandonment or destruction of goods

11.1. Repayment or remission of duties and taxes

Standard 3.44

When goods have not yet been released for home use or when they have been placed under another Customs procedure, and provided that no offence has been detected, the person concerned shall not be required to pay the duties and taxes or shall be entitled to repayment thereof :

- *when, at his request, such goods are abandoned to the Revenue or destroyed or rendered commercially valueless under Customs control, as the Customs may decide. Any costs involved shall be borne by the person concerned;*
- *when such goods are destroyed or irrecoverably lost by accident or force majeure, provided that such destruction or loss is duly established to the satisfaction of the Customs;*
- *on shortages due to the nature of the goods when such shortages are duly established to the satisfaction of the Customs.*

Any waste or scrap remaining after destruction shall be liable, if taken into home use or exported, to the duties and taxes that would be applicable to such waste or scrap imported or exported in that state.

For the purposes of this Convention, the term “repayment” includes the principle of remission. See the General Annex, Chapter 2, Definition E25/F24 and the Glossary of International Customs terms.

Kyoto Convention – General Annex – Chapter 3
Guidelines on Clearance and other Customs formalities

The basic principle contained in this Standard is that when the declared goods are not available to the person concerned due to any of the circumstances specified, the person should not be liable to pay the duties and taxes on the goods (remission) or, if a payment has been made, the person should be entitled to repayment. Standard 3.44 therefore sets out the conditions under which goods that are abandoned to the Revenue, are destroyed or are short due to their nature will not be subject to the payment of duties and taxes.

This provision also implies that repayment or remission of duties and taxes should be given on goods destroyed or irrecoverably lost by a duly authenticated accident or force majeure while they are under Customs control (including goods in Customs transit, in bonded warehouses or under temporary admission procedures). In all cases the repayment or remission may be subject to satisfying Customs that the destroyed or lost goods were legally imported and that, up to the time of their destruction or loss, any Customs conditions imposed on those goods had been complied with.

When partial relief of duties and taxes has been granted on imported goods on the condition that they are re-exported or used for specific purposes, the repayment or remission may be limited to that part of the duties and taxes which was not levied.

One of the conditions for a person to be entitled to repayment or remission of duties and taxes is that no offence should have been discovered. Some administrations allow the repayment or remission under this facility even if there is an offence, subject to the payment of any penalties that may be set out in national legislation.

For the goods to be abandoned to the Revenue or to be rendered commercially valueless under Customs control as provided for in this Standard, the main condition is that person concerned requests this action. The expression “rendered commercially valueless” means that the goods have been reduced to such a condition that they have no commercial value and thereby cease to be of any interest to the Revenue. Since such abandonment or rendering the goods commercially valueless will only be done at the request of the person concerned, the declarant is normally required to bear any costs to Customs that this may involve.

Stolen or pilfered goods are not considered to be goods that are irrecoverably lost by accident or force majeure, and would not therefore qualify for repayment or remission of duties and taxes under this provision. Goods may be deemed to be irrecoverably lost if salvage would be impossible or impracticable.

Goods that have simply deteriorated or been spoiled through accident or force majeure before their release are also not normally covered by this provision. Customs may nevertheless allow such goods to be declared in their deteriorated or spoiled state.

When the declarant has opted to destroy the goods, remnants, waste or scrap may be remain. If such remnants, waste or scrap are cleared by the declarant, then any duties and taxes assessed will be those that are applicable to waste or scrap or remnants.

When a person is entitled to repayment or remission, Customs should make a notification on the Goods declaration that repayment or remission was allowed in order to finalise the Customs procedure involved.

11.2. Proceeds of sale by Customs

Transitional Standard 3.45

When the Customs sell goods which have not been declared within the time allowed or could not be released although no offence has been discovered, the proceeds of the sale, after deduction of any duties and taxes and all other charges and expenses incurred, shall be made over to those persons entitled to receive them or, when this is not possible, held at their disposal for a specified period.

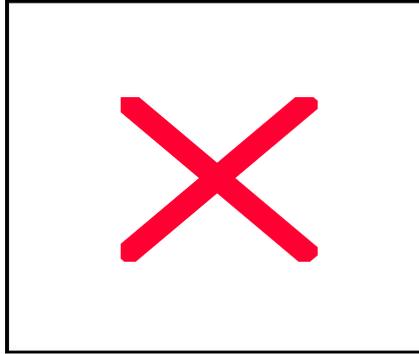
There are instances when Customs sell goods. In such cases Customs has the right to recover the duties and taxes, storage costs and any other charges or expenses from the proceeds of the sale. In addition, any sums owed to creditors may be deducted from the sale proceeds if this is allowed by national legislation.

After recovery of the amounts due to Customs, the remaining proceeds of the sale are to be held at the disposal of the entitled person for a period that is specified in national legislation. Customs may require a claim to be filed by the persons concerned or creditors prior to releasing the proceeds.

It should be noted that this provision does not apply to the sale of goods by Customs that have been voluntarily abandoned to the Revenue. In that case all the proceeds would remain with the government.

A National practice of this standard is set out in the “Method of Application” (Appendix V) to these Guidelines.

Appendix I



*United Nations Layout Key
for Trade Documents*

Appendix I

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Recommendation No. 1, second edition, adopted by the Working Party on Facilitation of International Trade Procedures, Geneva, March 1981 Source: ECE/TRADE/137

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Annex : Layout Key for Trade Documents

Appendix 1

Prefatory Note

This recommendation presents the United Nations Layout key for trade documents, the rules for the location of codes used in this context and explains the United Nations System of Aligned Trade Documents.

Work on international trade facilitation is pursued by the ECE Working Party assisted by a large number of international organizations, each responsible for special aspects of a trade transaction.

Co-operation between the ECE and UNCTAD secretariats is especially close in this respect; and the present publication is distributed in the joint series of documents issued by the two secretariats for information on international trade facilitation work.

The present versions of the Recommendations on the Layout Key and the Location of Codes referred to in the text of this publication were adopted by the Working Party on Facilitation of International Trade Procedures at its thirteenth session in March 1981.

At the thirteenth session of the Working Party, representatives attended from:

Austria; Belgium; Bulgaria; Canada; Czechoslovakia; Denmark; Finland; France; German Democratic Republic; Germany, Federal Republic of; Greece; Hungary; Italy; Netherlands; Norway; Poland; Romania; Sweden; Switzerland; Turkey; Union of Soviet Socialist Republics; United Kingdom of Great Britain and Northern Ireland; and United States of America. Representatives from Bangladesh, Japan and Kenya participated under Article 11 of the Commission's terms of reference.

The following specialized agencies and other intergovernmental and non-governmental organizations were also represented:

Inter-Governmental Maritime Consultative Organization (IMCO); General Agreement on Tariffs and Trade (GATT); European Economic Community (EEC); Customs Co-operation Council (CCC); Central Office for International Railway Transport (OCTI); International Chamber of Commerce (ICC); International Air Transport Association (IATA); International Union of Railways (UIC); International Organization for Standardization (ISO); International Chamber of Shipping (ICS); International Federation of Freight Forwarders Associations (FIATA); and International Railway Transport Committee (CIT).

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I. Background

1. In October 1960 the Committee on the Development of Trade of the Economic Commission for Europe decided to set up a Working Party to examine, among other things, the possibility of drawing up recommendations with a view to the possible reduction, simplification and standardization of external trade documents.
2. The Working Party, at its first session in August 1961, agreed that in order to enable national standardization to proceed in the various countries on similar lines it would be useful to prepare an international model form which could contain all the data elements needed in various external trade documents and to set them out in certain defined spaces. Having agreed on paper size, form design principles and the list of items to be included, a draft model form was prepared and presented to Governments and interested international organizations for comment.
3. In the light of the views expressed and after extensive consultations with experts, the Working Party in October 1962 agreed to put forward a revised model form drawn up on the basis of the discussion during that session.
4. At its third session in October 1963, the Working Party considered the replies from Governments and interested international organizations, and came to the conclusion that the revised model form could be used as a layout key for the simplification and standardization of documents used in export trade.
5. During the period 1963 to 1969 decisions or recommendations to align various internationally-established documents to what was then known as the ECE Layout Key were taken by the International Chamber of Shipping (1963), the International Technical Conference on the Rationalization of Relations between Banks (1963), the Universal Postal Union (1963), the Customs Co-operation Council (1965), the International Federation of Freight Forwarders Associations (1967), the Central Office for International Railway Transport (1967) and the International Road Transport Union (1969). During this period, aligned series of forms based on the ECE Layout Key were introduced in several member countries of the Economic Commission for Europe.
6. In April 1969, noting the progress made in the international acceptance of these documents, the Economic Commission for Europe adopted Resolution 4 (XXIV), recommending, inter alia, "that consideration should be given to the ECE Layout Key whenever documents used in connection with international trade are being designed". The Commission also drew the attention of the Economic and Social Council to the practical value of the work of simplification and standardization of procedures and documents for international trade and the desirability of coordinating that work on a world-wide basis.
7. Following these recommendations, many countries created facilitation bodies to pursue this work at the national level. Coordination of the facilitation work on a world-wide level was provided through the setting up of a separate secretariat unit in UNCTAD (United Nations Conference on Trade and Development), having the extension of the application of the Layout Key to the other regions of the world as one of its main activities.
8. Since the Layout Key was adopted in 1963, rapid progress in the field of automatic data processing (ADP) and data transmission has caused some concern that the development of

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documentation procedures to match new techniques might result in incompatibility between systems applied in various areas of the world, and also that the Layout Key might not be suitable for ADP applications. On the basis of experience in several countries and organizations it was confirmed, however, that the Layout Key System was indeed suitable for these applications as well as for traditional methods, and it was felt that it would be justified and appropriate to recommend it as a common basis for the presentation of documents for international trade, whether these documents were to be processed by automated or by traditional, non-automated methods.

9. In this context the Working Party noted that documents used in international trade increasingly served as a basis for input into ADP systems or were obtained from such systems. It therefore came to the conclusion that the information contained in trade documents could sometimes be processed in the most rapid and economic way in ADP systems if it were presented in coded form. Rules for the location of coded data elements were then discussed and prepared.

10. These developments, and a review of national and international progress in the alignment of trade documents, enabled the Working Party on Facilitation of International Trade Procedures to adopt, in 1973, two Recommendations: Recommendation No. 1 on the ECE Layout Key for Trade Documents (confirming the Layout Key adopted in 1963 and recommending that Governments and interested organizations pursue their efforts to align all documents used in external trade with that Layout Key), and Recommendation No. 2 on the Location of Codes in Trade Documents.

11. In 1975 an ad hoc Meeting noted that documents aligned on the ECE Layout Key had already been introduced in many countries outside the ECE region, including countries with broad interest in world trade such as Australia, Japan, and New Zealand, and that the introduction of urgently needed common national systems had been facilitated by the availability of an international standard.

12. In 1978 the Committee on the Development of Trade noted with satisfaction "that the Layout Key for trade documents agreed by ECE experts in 1963, and formally recommended by the Working Party on Facilitation of International Trade Procedures in 1973, had reached a level of world-wide acceptance that made it feasible and desirable to refer to it as the 'United Nations Layout Key for Trade Documents'."

13. In 1979 the Working Party agreed that the Recommendation on the Layout Key should be issued as a United Nations sales publication and that the text should combine the provisions of the two Recommendations of 1973 referred to above. The Working Party also defined the overall concept of the "United Nations system of aligned trade documents" and agreed to incorporate a description of the system in the publication.

14. Because of its flexibility of application, it has been possible to use the Layout Key, without change, in a wider context than was anticipated in 1963. However, in the present version (1981) of the Layout Key, certain changes in field identifier terminology have been made, reflecting developments in the standardization of data elements. In addition, a certain up-dating of the explanatory notes has taken place.

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II. Scope

15. The recommendation on a layout key for trade documents aims at providing an international basis for the standardization of documents used in international trade and transport and for visual display representations of such documents.

III. Field of Application

16. The United Nations Layout Key for Trade Documents, appended to this publication, is intended for application in the designing of documents related to the various administrative, commercial, productive and distributive activities constituting external trade, whether these documents are completed in handwriting, by mechanical means such as typewriters and automatic printers, or by reproduction methods. It applies to documents describing individual consignments (or groupage consignments, e.g. container loads) rather than documents listing the total load of a means of transport (e.g. Ship's Cargo Manifest); regarding the latter type of document, the Layout Key can be applied for the goods description particulars. Although the Layout Key applies mainly to documents used in trade with goods, it can also in relevant parts be applied to transactions not involving goods.

17. The Layout Key is intended particularly as a basis for the designing of aligned series of forms employing a master document in a reprographic one-run method of document preparation; it can also be applied for the layout of visual display presentation in ADP applications.

IV. Review Procedures

18. Since a large number of international and national documents systems based on the Layout Key have been introduced, a sufficient period of time has to be allowed before any changes in the Layout Key affecting such document systems are permitted. It has therefore been agreed that a period of at least three years will be allowed before any amendment enters into force.

V. References

Writing paper and certain classes of printed matter - Trimmed sizes - A and B series, ISO 216-1975;

Forms design sheet and layout chart, ISO 3535-1977;

Continuous forms used for information processing - Sized and sprocket feed holes, ISO 2784-1974.

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VI. Terminology

19. Some terms used in this publication are defined below, with the source of the definition indicated within brackets. "ECE" means that the definition originates within the ECE; "ISO" or "ISO DP" means that it has been adopted or proposed for adoption as international standard; the number is that of the corresponding ISO standard or draft proposal.

A-sizes

A series of trimmed paper sizes as specified in ISO 216-1974 (ISO DP 6760). Note: These are paper sizes in which the relationship of the longer side to the shorter side of the trimmer paper is equal to the ratio between the diagonal and the side of a square ($\sqrt{2}:1 = 1\ 414:1000$).

Address field

An area on a form or envelope reserved for a name and/or address (ISO DP 6760).

Character

A member of a set of elements upon which agreement has been reached and that is used for the organization, control or representation of data (ISO 2382/IV-1974; 04.02.01).

Character spacing ("Pitch")

Distance between corresponding points of the stroke center lines of adjacent characters on the same line (ISO DP 6760). Note: Width space for office machines.

Code

1. a set of unambiguous rules specifying the manner in which data may be represented in a discrete form (ISO 2382/IV-1974; 04.02.07).
2. the representation of an item of data established by a code or the representation of a character series established by a coded character set (ISO 2382/IV-1974; 04.02.10).
3. the complete set of coded representations defined by a code or by a coded character set (ISO 2382/IV-1974; 04.02.11).

Code box

An area, within a data field, designated for a coded data entry (ECE; ISO DP 6760).

Coded data entry

A data entry expressed in code (ECE).

Column

A field designed for the recording of data in vertical sequence (ISO DP 6760).

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Data

A representation of facts, concepts or instructions in a formalized manner suitable for communication, interpretation, or processing by humans or automatic means (ISO 2382/I-1974; 01.01.01).

Data carrier

A data medium that is designed for storage and/or transportation of data (ISO DP 6760).

Data entry

Data entered on a data carrier (ECE; ISO DP 7670).

Data field

An area designated for a specified data entry (ECE).

Descriptive data entry

A data entry expressed in plain language or in an abbreviated manner (ISO DP 6760).

Document

A data carrier and the data recorded on it, that is generally permanent and that can be read by man or machine (ISO DP 6760).

Document code

A document identifier expressed in code (ECE; ISO DP 6760).

Document identifier

A text or code that specifies the function of a document (ECE; ISO DP 6760).

Document name

The title of a document expressed in plain language (ECE; ISO DP 6760).

Field code

A field identifier expressed in code (ECE).

Field heading

A field identifier expressed in plain language, full or abbreviated (ECE; ISO DP 6760).

Field identifier

A text or code specifying the nature of the data in a data field (ISO DP 6760).

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Form

A data carrier designed to carry a visible record of data entries (ECE; ISO DP 6760).

Forms design sheet

An application of a layout chart, intended as an aid for the placing of rules and other pre-printed matter in the designing of forms containing margin indicators and a network of lines indicating the location of printed rules (ECE; cf. ISO 3535-1977).

Gripper margin

A margin parallel to an edge of a form providing space for grippers in printing or duplicating machines (ISO DP 6760).

Image area

A predetermined area within which information can be entered for subsequent reproduction, storage or transmission (ISO DP 6760).

ISO-sizes

Paper sizes specified in ISO 216-1975 (ISO DP 6760; cf A-sizes).

Layout chart

A sheet provided with scales and other indicators conforming to the characteristics of the majority of character-printing machines in general office and data-processing use (ECE; ISO 3535-1977).

Layout key

A pro-forma document used for indicating spaces reserved for certain statements appearing in documents in an integrated system (ECE; ISO DP 6422).

Line spacing

The distance between two adjacent base-lines (ECE; ISO DP 6760).

Margin

The space between an edge of the form and its adjacent image area (ISO DP 6760).

Master

A document prepared for the purpose of producing other documents, by duplicating or copying its data, completely or in relevant parts (ECE).

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One-run method

The use of a reproduction process to transfer all or part of the information recorded on a master on one or more forms constituting an aligned series (ECE; ISO DP 6760).

Ordinal data entry

Data entry intended for identification of an individual document or an item, or for classification and sorting, but not as a quantity for calculation (ECE).

Quantitative data entry

Numerical data entry which can be used as a quantity for calculation (ECE).

Top margin

A margin along the upper edge of the form (ISO DP 6760).

Trimmed size

The final dimensions of a sheet of paper (ISO 4046-1978).

VII. Description

20. Paper size - The paper size for the Layout Key is the international ISO size A4 (210 x 297 mm, 8 1/3 x 11 2/3 in), with provision for ISO size A5L (148 x 210 mm) for certain postal forms and for the equivalent sizes specified for continuous forms in ISO 2784-1974. In some countries, particularly in North America, the paper size 216 x 280 mm (8 1/2 x 11 in) is commonly used. Where this size is used, alignment can be achieved by maintaining the same top and left-hand margins, which places the layout in the same relative position vis-a-vis the top and left-hand paper edges; the resulting common image area measures 183 x 262 mm.

21. Spacing measurements - The basic spacing measurements of the Layout Key (1/6 in or 4.24 mm for line spacing and 1/10 in or 2.54 mm for character spacing) correspond to the line and character spacings utilized in the majority of machines used for completion of forms, such as typewriters, computer high-speed printers and other automated character-producing equipment and also with optical character recognition devices.

22. Margins and design principles - A top (gripper) margin of 10 mm and a left-hand (filing) margin of 20 mm have been reserved. The design is based on ISO 3535-1975 "Forms Design Sheet and Layout Chart", using standard column widths suitable for pre-set standard tabulating positions.

23. Design considerations - Generally, the design of the Layout Key is based on the "box design" principle. Care has been taken to place recipient addresses in an area acceptable to postal authorities for use with window envelopes. In placing the other data elements included in the Layout Key, consideration has been given to arguments of a technical, legal, commercial, administrative and practical nature put forward by the various interested parties

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consulted. An area for "free disposal" at the lower part of the format is intended to cater to more particular needs in individual applications.

24. Application principles - The following principles apply for the designing of forms on the basis of the Layout Key:

24.1. Data elements specified in the Layout Key should be placed in the corresponding space in the form under design.

24.2. Data elements not specified in the Layout Key should be placed in the "free disposal area".

24.3. Data elements specified in the Layout Key but not required in the form under design can be disregarded and the corresponding space used for other purposes in the same way as the "free disposal area", as set out in 24.2 above.

24.4. The use of the area for free disposal (any space made available under point 24.3 above) may be subject to particular design considerations if the form is to be included in an aligned series or otherwise used in a one-run application. Before any "in-house" data elements can be included in a reproducible master at company level, the designer has to take into account, and place in their proper locations, all relevant items appearing in any international, sectoral or national layout key or standard form which would apply to the aligned series under design. Only such annotations, stamps and similar entries which are made after the initial one-run completion of the form can be placed without these considerations.

24.5. If any free space is used for the expansion of other data fields, it should be taken into account that this may create problems for trading partners whose automated office procedures might be based on aligned documents. If they receive documents containing data fields larger than those set out in the United Nations Layout Key or in related data standards, they may be unable to accommodate the corresponding data entries in their own systems; in that case appropriate measures should be taken for co-ordination between trading partners concerned.

25. The field identifiers in the Layout Key indicate the general nature of the information to be contained in the fields. The data fields can be further sub-divided observing certain practices which have emerged in the development of various international documents. As examples, it is possible to provide space for the exporter's agent in the bottom part of the exporter field, the field for transport details can be subdivided to accommodate the various data elements specifying places of the itinerary, modes and means of transport, etc. The depth of the "goods description" area can be adjusted to the average need by raising or lowering the dotted line as required. The order can be reversed between the two data elements sets "gross weight - cube" and "net quantity - value".

26. If, when drafting a document in accordance with the Layout Key, there is any doubt about which deviations are permissible within the framework of the Layout Key, it is advisable to contact either the national facilitation body, if any, or the secretariat of the Economic Commission for Europe, or UNCTAD's Special Programme on Trade Facilitation (FALPRO) both in the Palais des Nations at Geneva, Switzerland.

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VIII. Data Elements

27. The field headings of the Layout Key are listed below. The remarks are intended to explain the nature of the data to be entered in the corresponding data fields.

Consignor (Exporter)

This field is intended to show the name and address of the sender of goods or the originator of the documents, as the case may be.

Consignee

The field for the name and address of the consignee has been located in conformity with international postal specifications so as to allow the use of window envelopes.

Notify or delivery address

If in maritime transport the goods are consigned "to order", a notifying address may be required. If not, this space can be used for specifying the address where the goods are to be delivered, if it differs from the (mail) address of the consignee.

Transport details

This field is reserved for a description of the transport, including places involved in the chain of transport, modes and means of transport, etc.

Date, Reference No., etc.

If not otherwise specified, "date" means the date of issue of the document in which it appears. The reference number is a number or designation preferably common throughout each set of documents. It can be the same as order number, invoice number, etc. In this field, other dates and numbers can be entered, either at the time of the completion of the document, or later in the procedure by parties to whom the documents are handed over. The sequence of these items can be modified.

Buyer (if other than consignee) or other address

Often goods are sent to one address and documents to another. In such cases, the consignee field is used for the goods address required, inter alia, in transport documents, whereas the alternative address field is used for the address to which documents, such as invoices, are sent (buyer's address).

Country details

Information on country of origin, country whence consigned (country of provenance) and country of destination may be required for statistical and other purposes. If any of these items are not required, the space left may be used for other purposes, e.g. indication of licence number; it can also - in such cases - be added to the field for terms of delivery and payment.

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Terms of delivery and payment

This space may be freely used for the purpose indicated, normally specifying time of delivery, terms of delivery, terms of payment, insurance details, etc.

Shipping marks and container numbers

This field is intended for the particulars needed to identify goods (and freight containers) and to relate them to the documents, preferably in accordance with the UN/ECE/FAL Recommendation No. 15, "Simpler Shipping Marks". If goods are marked with the consignee address, this should be indicated by an expression such as "Addressed to consignee", or preferably - by entering the full address as shown on the goods.

Number and kind of packages

No particular column width has been reserved for these data elements, as it would have to be wide enough to accommodate a maximum number of packages which would only rarely appear and would thus, in more cases, unnecessarily reduce the space for description of goods. It is recommended that a typing layout be used that clearly separates this information from the goods description.

Description of goods

This field is intended for a description of the goods in common trade terms, if possible using terminology of the applicable Customs or freight tariffs. For detailed specifications of articles, the "free disposal" area should be used.

Commodity number

When appropriate the applicable number of the relevant statistical commodity list or Customs tariff should be given, since at least the first digits of these numbers are in most cases used globally.

Gross weight (mass)

The gross weight (mass) is intended for transport and other cargo-handling purposes. It is shown in the same column as net quantity, but can be separated by using a "tier" layout or otherwise by placing it on another level.

Cube

This field is intended for indicating the cubic space required for the goods under transport. It should be located beside the gross weight.

Net quantity

This column shows net weight and supplementary quantities required, inter alia, for statistical purposes as specified in the relevant commodity list or Customs tariff.

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Value

This indication of value is intended mainly for statistical purposes. In most countries export statistics are based on FOB value and import statistics on CIF value.

Free disposal

This area can be used at discretion for such additional information as cannot be accommodated within the specified fields. Individual space requirements determine the exact location of the dividing dotted line.

Authentication (Signature)

Besides signature or other proof of authentication, information may be entered in this field regarding the place where the document is signed or otherwise authenticated, date of authentication, etc.

IX. Rules for the Location of Codes

28. In all cases where document codes, data field codes (tags) and coded data entries are to be shown in documents used in international trade, the following rules for their location should be applied:

Location of document code

The document code should be placed immediately before the document name or should take its place.

Location of field code (tag)

If a data field code is used, it is important to avoid confusion with coded data entries. The field tag should therefore be placed before the field heading (data element name) or should take its place starting at the top left-hand corner of the data field.

Location of coded data entries

- In box-type data fields, coded data entries should be placed in the top right-hand corner of the box. A short vertical line can be used to separate the code box from the rest of the data field.
- In column-type data fields, coded data entries should be placed in vertical order under the field code (tag) and, where necessary, should be preceded by an ordinal number (item number).

29. When ordinal and quantitative data entries (such as dates, weights, quantities, values, container number) are represented in a form which can be used directly as coded input into ADP systems, it is not necessary to repeat them in a special code box.

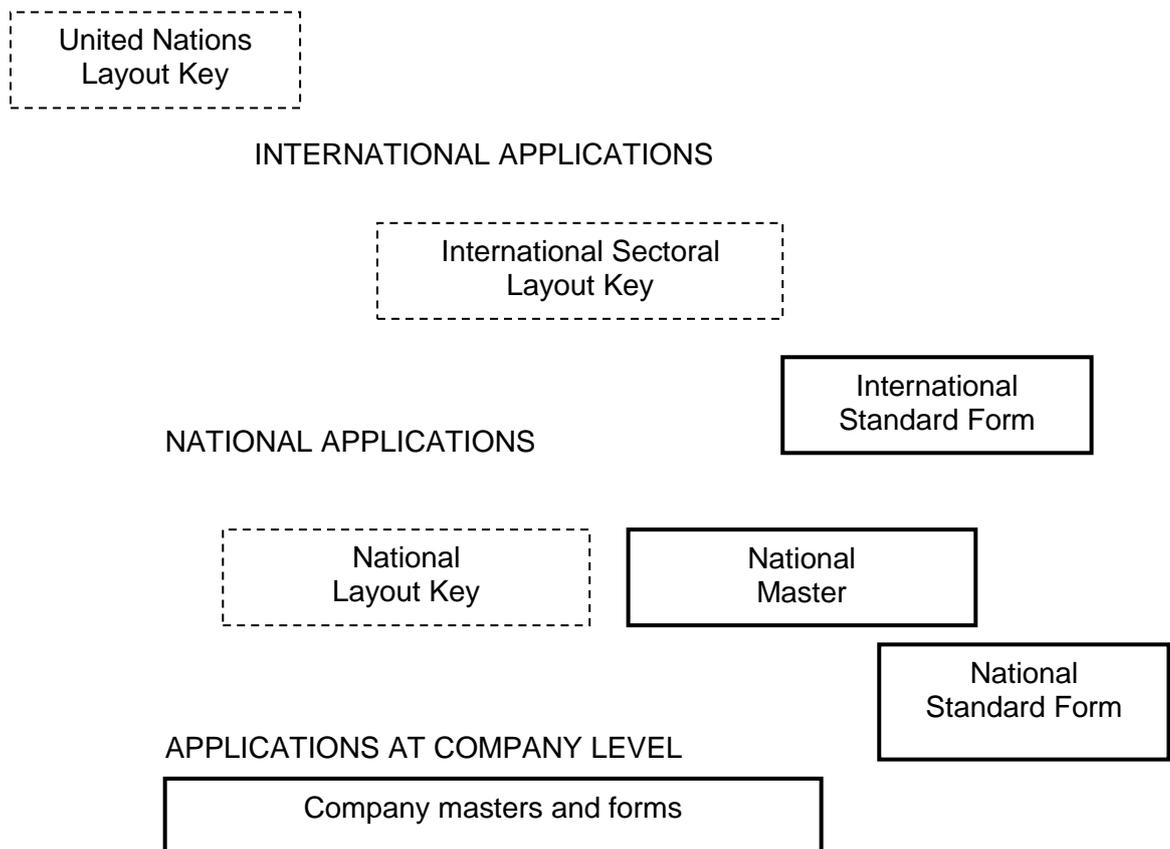
30. Examples of the application of these rules for the location of codes are given on the next page.

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X. The United Nations System of Aligned Trade Documents

31. The United Nations Layout Key serves as the basis for the creation of subsidiary international and national layout keys, internationally or nationally established standard forms and--ultimately--aligned masters and forms used at company level.

32. Such "derived" layout keys and forms can be successfully aligned only if certain rules are observed, taking into account a hierarchic structure of interdependence and relations on a number of levels, which can be presented graphically as illustrated below and further explained in the notes that follow. In the illustration, interrupted lines (---) depict layout keys which serve as the basis for the design of forms but cannot themselves be used as operational documents, whereas a full line indicates national masters, to be used for the completion of forms, and standard or other aligned forms to be used as operational documents.



33. In principle, no form can be designed without taking into account the existence of a layout key, master or standard form at a higher level; conversely, it would be possible for a company to design an aligned form directly on the basis of the United Nations Layout Key if there were no applicable mandatory layout keys, masters or standard forms on the intermediate levels.

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34. In the following paragraphs the levels illustrated above are described and examples given of applications at these levels.

International specialized or sectoral layout keys

35. These are intergovernmental or non-governmental standards (mainly optional) which present data elements in accordance with the United Nations Layout Key and direct the layout of further data elements common to the special application or sector for which the layout key is intended.

36. Specialized or sectoral layout keys serve as the basis for the design of aligned forms for use in a special application or sector, and are suitable for a one-run system.

Examples :

- Aligned Invoice Layout Key for International Trade (UN/ECE/FAL/Rec. No. 6, 1976);
- ICS Standard Bill of Lading (1972);
- CCC Layout Keys for Goods Declarations (1965, 1977).

Aligned international standard forms

37. These are internationally-established forms (mostly mandatory) which present data elements in accordance with the United Nations Layout Key, and direct the layout of further data elements required in relevant treaties, conventions, protocols, and similar agreements. These forms do not, in principle, permit any deviation in design. Models of standard forms are often included in such agreements and are named in accordance with the documentary function which they fulfil.

Examples :

- Rail Consignment Note (1980) under the CIM Convention;
- TIR Carnet (1975);
- GSP Certificate (1971);
- Movement Certificate EUR 1 (1975).

National layout keys

38. These are nationally-recommended standards (mandatory or voluntary) which present data elements in accordance with the United Nations Layout Key (taking into account relevant specialized and sectoral layout keys and standard forms), and which direct the layout of any further nationally-required data elements with a view to establishing national aligned series of trade documents.

Appendix I

39. National layout keys (with or without national series of aligned forms) are often adopted as National Standards by national standards bodies; they may be prescribed by government regulation for certain applications.

Examples :

- "Trade documentation: Layout Key for the designing of forms" (Swedish national standard SIS 614110, 1970);
- "Unified System of Documentation. System of documentation on foreign trade. Standard Form". (USSR State Standard, GOST 6.2-1973)

National masters

40. These are nationally-recommended standards (mandatory or voluntary) which present data elements in accordance with the United Nations Layout Key (taking into account relevant specialized and sectoral layout keys and standard forms) and which include further required data elements. They serve as the basis for aligned series of trade documents; copies of masters can be used directly for the production of documents: such copies are called "master forms". National masters (with or without national series of aligned forms) can be adopted as National Standards by national standards bodies; they may be prescribed by government regulation for certain applications.

Examples :

- "United States Standard Master for International Trade" (National Committee on International Trade Documentation, 1970);
- "Master Document" (Indian Institute for Foreign Trade, 1978).

Aligned national standard forms

41. These are nationally standardized forms which present data elements in accordance with the United Nations Layout Key and which are adapted to the needs of the relevant country.

42. National standard forms are often based both on national layout keys/masters and on specialized or sectoral layout keys, and are designed for use within an aligned series of trade documents.

Examples:

- National Customs entry forms;
- National Standards for commercial invoices.

Aligned company masters and forms

43. In practical applications, a company using the one-run method for completion of trade documents establishes a company master to cover all relevant forms needed for a trade transaction. In countries where a national master has been established, the master form can, in principle, be used as the company master. The forms needed for a trade transaction include - in addition to mandatory international and national standard forms - a number of other forms, adapted to the particular needs of the company concerned, with company name

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and logotype pre-printed and sometimes reflecting other company characteristics. The detailed design of these "company forms" is left to the discretion of the issuing company. Some forms intended for general application, such as commercial invoices, bills of lading, etc., are commercially available in aligned neutral versions.

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Annex :

LAYOUT KEY FOR TRADE DOCUMENTS

Consignor (Exporter)		Date, Reference No. etc.		
Consignee		Buyer (if other than original consignee) or other address		
Notify or delivery address		Country whence consigned		
		Country of origin	Country of destination	
Transport details		Terms of delivery and payment		
Shipping marks; Container No.	Number and kind of packages; Goods description	Commodity No.	Gross weight	Cube
			Net quantity	Value
<i>Free disposal</i>				
		Place and date of issue; Authentication		

Appendix II

RECOMMENDATION OF THE CUSTOMS CO-OPERATION COUNCIL CONCERNING THE SINGLE GOODS DECLARATION

(26 June 1990)

THE CUSTOMS CO-OPERATION COUNCIL,

DESIRING to facilitate international trade by simplifying and harmonizing Goods declaration formalities,

DESIRING to harmonize the data elements required by the Customs for import, export and Customs transit,

DESIRING to harmonize the lay-out of Goods declaration for import, export and Customs transit,

CONSIDERING that the introduction of a uniform Goods declaration worldwide for import, export and Customs transit would ensure the attainment of the above objectives,

NOTING that the introduction of a uniform Goods declaration worldwide for Customs purposes would greatly facilitate the shift to Electronic Data Interchange as a means of transmitting international trade data,

NOTING the desire of a number of Member Customs administrations and of certain international organizations promoting trade facilitation to introduce such a uniform Goods declaration as soon as possible,

EMPHASIZING that the present Recommendation is a provisional instrument pending the elaboration and entry into force of an international Convention on the Single Goods declaration,

RECOMMENDS that any Members of the Council and any members of the United Nations or its specialized agencies as well as Customs or Economic Unions should :

- test or introduce, as far as possible, in lieu of their existing Goods declaration forms for import, export and Customs transit, the Single Goods Declaration form in Annex I in accordance with the rules in Annex III, and having regard to the Explanatory Notes set out in Annex II,

RECOMMENDS that the result of such tests or introduction should be submitted to the Secretariat of the Customs Co-operation Council by the end of January 1992, to be taken into account when elaborating an international Convention on the Single Goods Declaration,

REQUESTS any Members of the Council and any members of the United Nations or its specialized agencies as well as Customs or Economic Unions which accept this Recommendation to notify the Secretary General of the date from which they will apply the Recommendation and of the conditions of its application. The Secretary General will transmit this information to the Customs administrations of all Members of the Council. He will also transmit it to the Customs administrations of the members of the United Nations or its specialized agencies or any Customs or Economic Unions which have accepted this Recommendation.

Appendix II

ANNEX I

The Single Goods Declaration

Appendix II

A CUSTOMS OFFICE

				1 Declaration			
2 Exporter/Consignor <input type="checkbox"/>				3 Forms	4 Total list		
				5 Total of Items	6 Total packages	7 Common access reference	
8 Importer/Consignee				9 Total gross mass		10 Type and No. of transport document	
16 Declarant/Customs clearing agent or representative				13 Declarant's reference		14 Pres. date	15
				11 Location of goods		12 Identity of Customs wareh.	
				17 Country and/or region export/wh.consigned		18 Country of first destination	
21 Identify and nationality of means of transport				19 Country of purchase/Country of sale		20 Country and/or region of destination	
23 Ident.and nat. active means transport crossing border				22 Terms of delivery			
27 Inland mode transp.	28 Mode transp.	29 Place loading/discharge		24 Curr. and tot. inv. amount		25 Exch. rate	26 Nature of transac
31 Container. transp.		32 Customs office of entry/exit and date of arrival/exit		30 Financial and banking information			
33 Ctr.Id./ packages/ descr. goods							34 I-tem No
35 Other In-formation				36 Commodity code			37 Country of origin
				38 Type	39 Suppl. quantity	40 Net mass	50 Calcul d.t.f. MP
41 Cargo manifest reference		42 Previous Customs proced.		Assessm. basis	Rate	Amount	
43 Valuation meth. used	44 Customs val. basis	45 Add. amount	46 Ded.amount				
47 Duty/tax treatm. appl. for		48 Quota	49 Statistical value		Total for this Item		
33 Ctr. Id./ packages/ descr. goods							34 I-tem No
35 Other In-formation				36 Commodity code			37 Country of origin
				38 Type	39 Suppl. quantity	40 Net mass	50 Calcul d.t.f. MP
41 Cargo manifest reference		42 Previous Customs proced.		Assessm. basis	Rate	Amount	
43 Valuation meth. used	44 Customs val. basis	45 Add. amount	46 Ded.amount				
47 Duty/tax treatm. appl. for		48 Quota	49 Statistical value		Total for this item		
51 Int.C.of route + c.						52 Cust. office destination + c.	
53 Security details				54 Deferred payment		B ACCOUNTING DETAILS	

C CONTROL BY CUSTOMS OFFICE OF DEPARTURE

Result: Stamp:
Seals affixed: number:
identity:
TIME LIMIT:
Signature(s):

55 Total per declaration		
Type	Amount	MP
G.T.		

D ACCEPT/CONTROL IMPORT/EXPORT DECLARATION

56 Place and date
Signature and status of declarant/representative:

Appendix II

BACK OF SHEETS FOR EXPORT/IMPORT

E CONTROL BY ISSUING CUSTOMS OFFICE

Result:

Identification measures taken:

LAST DAY OF VALIDITY OF THE DOCUMENT:

Signature(s) :

Stamp:

F ACCOUNTING DETAILS (continued)

Appendix II

A CUSTOMS OFFICE

				1 Declaration			
2 Exporter/Consignor <input type="checkbox"/>				3 Forms	4 Total list		
				5 Total of Items	6 Total packages	7 Common access reference	
8 Importer/Consignee				9 Total gross mass		10 Type and No. of transport document	
16 Declarant/Customs clearing agent or representative				13 Declarant's reference		14 Pres. date	15
				11 Location of goods		12 Identity of Customs wareh.	
				17 Country and/or region export/wh.consigned		18 Country of first destination	
21 Identify and nationality of means of transport				19 Country of purchase/Country of sale		20 Country and/or region of destination	
23 Ident.and nat. active means transport crossing border				22 Terms of delivery			
27 Inland mode transp.	28 Mode transp.	29 Place loading/discharge		24 Curr. and tot. inv. amount		25 Exch. rate	26 Nature of transac
31 Container. transp.		32 Customs office of entry/exit and date of arrival/exit		30 Financial and banking information			
33 Ctr.Id./ packages/ descr. goods							34 I-tem No
35 Other In-formation				36 Commodity code			37 Country of origin
				38 Type	39 Suppl. quantity	40 Net mass	50 Calcul d.t.f. MP
41 Cargo manifest reference		42 Previous Customs proced.					
43 Valuation meth. used	44 Customs val. basis	45 Add. amount	46 Ded.amount				
47 Duty/tax treatm. appl. for		48 Quota	49 Statistical value		Total for this Item		
33 Ctr. Id./ packages/ descr. goods							34 I-tem No
35 Other In-formation				36 Commodity code			37 Country of origin
				38 Type	39 Suppl. quantity	40 Net mass	50 Calcul d.t.f. MP
41 Cargo manifest reference		42 Previous Customs proced.					
43 Valuation meth. used	44 Customs val. basis	45 Add. amount	46 Ded.amount				
47 Duty/tax treatm. appl. for		48 Quota	49 Statistical value		Total for this item		
51 Int.C.of route + c.						52 Cust. office destination + c.	
53 Security details				54 Deferred payment		B ACCOUNTING DETAILS	

C CONTROL BY CUSTOMS OFFICE OF DEPARTURE

Result: Stamp:
Seals affixed: number:
identity:
TIME LIMIT:

Signature(s):

55 Total per declaration		
Type	Amount	MP
G.T.		

D ACCEPT/CONTROL IMPORT/EXPORT DECLARATION

56 Place and date

Signature and status of declarant/representative:

Appendix II

TRANSFERS DURING CUSTOMS TRANSIT	
57 Place and country Identity and nationality of new means of transport or container	57 Place and country Identity and nationality of new means of transport or container
G CERTIFICATION BY COMPETENT AUTHORITIES New seals: number: Identity: Signature(s): Stamp:	G CERTIFICATION BY COMPETENT AUTHORITIES New seals: number: Identity: Signature(s): Stamp:
CONTROL MEASURES/INCIDENTS DURING CUSTOMS TRANSIT	
58 Details and measures taken:	H CERTIFICATION BY COMPETENT AUTHORITIES
J CONTROL BY CUSTOMS OFFICE OF DESTINATION Date of arrival: Control of seals: Remarks: Signature(s): Stamp: Return copy sent back on:	

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A CUSTOMS OFFICE

				1 Declaration			
2 Exporter/Consignor <input type="checkbox"/>				3 Forms	4 Total list		
				5 Total of Items	6 Total packages	7 Common access reference	
8 Importer/Consignee				9 Total gross mass		10 Type and No. of transport document	
16 Declarant/Customs clearing agent or representative				11 Location of goods		12 Identity of Customs wareh.	
				13 Declarant's reference		14 Pres. date	15
				17 Country and/or region export/wh.consigned		18 Country of first destination	
21 Identify and nationality of means of transport				19 Country of purchase/Country of sale		20 Country and/or region of destination	
23 Ident.and nat. active means transport crossing border				22 Terms of delivery			
27 Inland mode transp.	28 Mode transp.	29 Place loading/discharge		24 Curr. and tot. inv. amount		25 Exch. rate	26 Nature of transac
31 Container. transp.	32 Customs office of entry/exit and date of arrival/exit			30 Financial and banking information			
33 Ctr.Id./ packages/ descr. goods				34 I-tem No			
35 Other In-formation				36 Commodity code			37 Country of origin
				38 Type	39 Suppl. quantity	40 Net mass	50 Calcul d.t.f. MP
41 Cargo manifest reference				42 Previous Customs proced.			
43 Valuation meth. used	44 Customs val. basis	45 Add. amount	46 Ded.amount				
47 Duty/tax treatm. appl. for	48 Quota	49 Statistical value		Total for this Item			
33 Ctr. Id./ packages/ descr. goods				34 I-tem No			
35 Other In-formation				36 Commodity code			37 Country of origin
				38 Type	39 Suppl. quantity	40 Net mass	50 Calcul d.t.f. MP
41 Cargo manifest reference				42 Previous Customs proced.			
43 Valuation meth. used	44 Customs val. basis	45 Add. amount	46 Ded.amount				
47 Duty/tax treatm. appl. for	48 Quota	49 Statistical value		Total for this item			
51 Int.C.of route + c.				52 Cust. office destination + c.			
53 Security details				54 Deferred payment		B ACCOUNTING DETAILS	

C CONTROL BY CUSTOMS OFFICE OF DEPARTURE

Result: Stamp:
Seals affixed: number:
identity:
TIME LIMIT:

Signature(s):

55 Total per declaration		
Type	Amount	MP
G.T.		

D ACCEPT/CONTROL IMPORT/EXPORT DECLARATION

56 Place and date

Signature and status of declarant/representative:

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ANNEX II

Explanatory Notes on data elements for the Single Goods Declaration

The Explanatory Notes in this Annex explain the scope of each individual data element in the Single Goods Declaration. The Notes are based on the Customs Co-operation Council Glossary of International Customs Terms and the United Nations Trade Data Elements Directory.

The Explanatory Notes are set out following the order of the boxes of the Single Goods Declaration.

BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
1	<p><i>Type of declaration</i></p> <p>An indication of whether the Goods declaration is lodged for importation, exportation or Customs transit.</p> <p><i>Customs procedure</i></p> <p>Treatment applied by the Customs to goods which are subject to Customs control. There are various Customs procedures, for example, clearance for home use, Customs warehousing, temporary admission for inward processing, Customs transit.</p>
2	<p><i>Exporter/Consignor</i></p> <p>The name, complete address and any identification number (for fiscal, statistical or other purposes) of the natural or legal person(s) concerned.</p> <p>The exporter is the person who makes, or on whose behalf a Customs clearing agent or other authorized person makes, an export declaration. This may include a manufacturer, a seller or other person.</p> <p>The consignor is the person who, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by him.</p> <p>Note : For trade within a Customs Union, the term "consignor" may have a similar meaning to the term "exporter".</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
3	<p><i>Number of forms making up the declaration</i></p> <p>Total number of the Goods declaration forms required to declare the goods contained in the consignment. This box may also be used to indicate the serial number of the form concerned in relation to the total number of forms, for example, 1/6, 2/6, etc.</p>
4	<p><i>Number of loading lists</i></p> <p>Number of loading lists or other similar specifications attached to the Goods declaration.</p>
5	<p><i>Number of items for the declaration</i></p> <p>Total number of items (at the level of national subdivisions of commodity codes) of goods covered by the Goods declaration (including the main form and any continuation sheets, loading lists, commercial lists, etc.).</p>
6	<p><i>Total number of packages</i></p> <p>Total number of packages of the entire consignment.</p> <p>Note : For the purposes of the Single Goods Declaration, this means the total number of packages covered by a Goods declaration.</p>
7	<p><i>Common access reference</i></p> <p>Unique reference used for identification purposes in documents and messages exchanged between parties in international trade.</p>
8	<p><i>Importer/Consignee</i></p> <p>The name, complete address and any identification number (for fiscal, statistical or other purposes) of the natural or legal person(s) concerned. The importer is the person 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. Also the importer has normally ordered the goods from abroad and is responsible for the payment of the amount of the commercial invoice to the foreign seller.</p> <p>The consignee is the person to whom the goods are consigned.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
9	<p><i>Gross mass</i></p> <p>Weight (mass) of goods including packing but excluding the carrier's equipment. The gross mass should be expressed in metric units normally in kilogrammes.</p>
10	<p><i>Transport document type/number</i></p> <p>Name or other qualification of the type of the transport document such as sea waybill, bill of lading, rail/road consignment note, air waybill, multimodal/combined transport document, etc.</p> <p>The transport document number is the reference assigned by the carrier or his agent to the transport document.</p>
11	<p><i>Location of goods</i></p> <p>Indication of the place where the goods are located and where they are available for examination. This may be the exporter's or importer's premises, temporary store, railway wagon, open area at port, etc. This box is not to be used for declaring the Customs warehouse from which the goods are exported or in which they are placed on importation.</p>
12	<p><i>Identification of Customs warehouse</i></p> <p>Identification and location of the Customs warehouse in which the goods will be or have been deposited.</p>
13	<p><i>Declarant's reference</i></p> <p>Reference assigned by the declarant to the transaction.</p>
14	<p><i>Goods declaration presentation date</i></p> <p>Date on which the Goods declaration is present or lodged with Customs. This date may be entered by the declarant or be stamped by the Customs authorities, as national legislation may provide.</p>
15	<p>This box is for national use.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
16	<p><i>Declarant/Customs clearing agent or representative</i></p> <p>The name, complete address and any identification number (for fiscal, statistical or other purposes) of the natural or legal person(s) concerned.</p> <p>The declarant is the person who makes a Customs declaration or in whose name such a declaration is made. In some countries, the term "declarant" is confined to the person who actually makes a Customs declaration. In some other countries, the declarant is any natural or legal person who makes a Customs declaration whether in his own name but on behalf, or in the name and on behalf of another natural or legal person, or in his own name but on behalf of another natural or legal person.</p> <p>Often the declarant is an agent/representative/a professional Customs clearing agent who deals directly with the Customs on behalf of the importer or exporter. In some countries, the term used for the declarant for the purposes of the Customs transit procedure is "the person responsible for transit", or "principal". In some other countries, the carrier has responsibilities in connection with Customs transit which are close to those of the declarant.</p> <p>Where the importer or the exporter is also the declarant, the word "importer" or "exporter" should be entered in the box relating to the declarant/Customs clearing agent or representative.</p> <p>The Single Goods Declaration also includes a data element "Declarant's reference".</p>
17	<p><i>Country and/or region of exportation/whence consigned</i></p> <p>Country from which the goods were initially despatched to the importing country without any commercial transaction taking place in intermediate countries.</p> <p>This box is also used for declaring the region of exportation/whence consigned, as national legislation may provide.</p>
18	<p><i>Country of first destination</i></p> <p>The country where the goods are off-loaded from the means of transport used for their exportation.</p> <p>The text excludes any country through which the goods are merely transited on board the means of transport used for their exportation.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
19	<p><i>Country of purchase/Country of sale</i></p> <p>Country where the importer's or the exporter's co-contractor is domiciled or has his business. On importation, the term "Country of purchase" is used, on exportation "Country of sale".</p>
20	<p><i>Country and/or region of destination</i></p> <p>The country known to the consignor or his agent at the time of dispatch to be the final country to which the goods are to be delivered.</p> <p>This data element is used only on importation. The region of destination is declared as required by national legislation. That sub-element denotes the region where the goods will be consumed, sold or manufactured or in which the importer is established.</p>
21	<p><i>Identification and nationality of means of transport</i></p> <p>Name or number identifying a vessel or a vehicle, flight number and date, etc. The nationality is indicated by the name of the country in which the means of transport is registered.</p>
22	<p><i>Terms of delivery</i></p> <p>Terms agreed between the seller and the buyer under which the seller undertakes to deliver merchandise to the buyer.</p> <p>Terms of delivery in international trade are laid down in INCOTERMS and include ex. works, f.o.b., c.i.f., etc.</p> <p>These terms may also be used in non-commercial transactions where there is no buyer or seller proper.</p>
23	<p><i>Identification and nationality of active means of transport crossing the border</i></p> <p>Identification of the active means of transport used in crossing the border of the country of dispatch/export or the country of final destination.</p> <p>This data element is to be declared in the case of combinations of means of transport. The active means of transport is the one which propels the whole combination. For example, if lorry on sea-going vessel, the active means of transport is the vessel, if tractor and trailer, the active means of transport is the</p>

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	<p>tractor, etc. However, this data elements do not cover trucks which are used to merely move trailers to and from ferry boats.</p> <p style="text-align: center;">The particulars to be declared are the same as those required for "identification and nationality of means of transport".</p>
24	<p><i>Payment currency</i></p> <p style="text-align: center;">The name or symbol of the monetary unit in which payment is made, or is to be made.</p> <p><i>Total invoiced amount</i></p> <p style="text-align: center;">The invoiced price for the total of the goods declared.</p>
25	<p><i>Rate of exchange</i></p> <p style="text-align: center;">The rate at which one specified currency is expressed in another specified currency.</p>
26	<p><i>Nature of transaction</i></p> <p style="text-align: center;">An indication for Customs of the type of contract under which goods are supplied, such as sale, exchange, gift, loan, hire, sale or return, etc.</p>
27	<p><i>Inland mode of transport</i></p> <p style="text-align: center;">Method of transport used when carrying imported goods further inland or when carrying export goods within the country of exportation to the place from which they will be exported.</p>
28	<p><i>Mode of transport</i></p> <p style="text-align: center;">Method of transport used for the carriage of the goods across the border, such as air, sea, rail, road, etc.</p>
29	<p><i>Place of loading</i></p> <p style="text-align: center;">Name of the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are loaded onto the means of transport being used for their carriage. The exact location of the goods within the place of loading is declared in the box "Location of goods".</p>

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	<p><i>Place of discharge</i></p> <p>Name of the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are unloaded from the means of transport having been used for their carriage. The exact location of the goods within the place of discharge is declared in the box "Location of goods".</p>
30	<p><i>Financial and banking information</i></p> <p>Terms of payment, the name of the bank through which the payment is made, etc., particulars concerning the payment or domiciliation of the invoice amount.</p>
31	<p><i>Container transport indicator</i></p> <p>An indication of whether or not goods are transported in a container. This indication should be expressed in a coded form.</p>
32	<p><i>Customs office of entry/Arrival date</i></p> <p>Customs office at which the goods enter the country of destination. The arrival date means the date (and time) of arrival of the means of transport. That date may be that of actually arriving in the Customs territory, or the date when the declaration of arrival for the means of transport is lodged with the competent Customs office, as national legislation may provide.</p> <p><i>Customs office of exit/Date of exit</i></p> <p>Customs office through which the goods leave the Customs territory. The date of exit means the date (and time) of exit of the means of transport. That date may be the date of actually leaving the Customs territory or the date when the declaration of departure for the means of transport is lodged with the competent Customs office, as national legislation may provide.</p> <p>These data elements are to be declared in a coded form.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
33	<p><i>Container identifier, marks and number of packages, number and type of packages, description of goods</i></p> <p>Container identifier : marks (letters and/or numbers) which identify a freight container or similar unit load device. The identification marks and numbers of containers should be entered clearly distinct from those of the packages.</p> <p>Marks and numbers of packages : marks and numbers identifying individual packages. Numbers of packages : number of packages per commodity code packed in such a way that they cannot be divided without first undoing the packing. Where the goods are unpackaged, enter the number of such goods covered by the Goods declaration, or the word "bulk", as the case may be, together with the particulars necessary to identify the goods. Type of packages : description of the form in which the goods are presented, such as cartons, drums, crates, bundles, etc.</p> <p>Description of goods : plain language description of the nature of the goods sufficient to identify them at the level required for Customs purposes. Normally, it should be expressed in precise terms to allow the classification of the goods. Coded attributes, brand names or fancy descriptions should not be accepted.</p>
34	<p><i>Item number</i></p> <p>Serial number of a given item in relation to the total number of items declared on the Goods declaration.</p>
35	<p><i>Other information</i></p> <p>This box can be used for declaring any other information which is required but for which no specific box is provided for. Such other information includes, inter alia :</p> <p><i>Liability of goods to specific requirements</i></p> <p>Information about specific requirements includes an indication of the goods being subject to origin marking or laboratory analysis before release, of their being dangerous or hazardous goods in the sense of relevant international Conventions, etc.</p>

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	<p><i>Supporting documents</i></p> <p>Reference to documents lodged in support of the Goods declaration as required under national legislation, for example, invoice; certificate of origin; decision of competent authority to grant duty concession or exemption; import or export licence or permit; certificate of health, etc.</p> <p><i>Licence : quantity and/or value deducted</i></p> <p>Quantity and/or value deducted from the export or import licence.</p>
36	<p><i>Commodity code</i></p> <p>Number identifying goods for Customs, transport or statistical purposes.</p>
37	<p><i>Country of origin</i></p> <p>Country in which the goods have been produced or manufactured, according to criteria laid down for the purposes of application of the Customs tariff, or quantitative restrictions, or of any other measure related to trade.</p>
38	<p>This box is for national use.</p>
39	<p><i>Supplementary quantity</i></p> <p>Number of units of measurement of the goods as required by Customs to be expressed for tariff, statistical or fiscal purposes. This element may include a weight (mass), if different from that already specified elsewhere. The supplementary quantity includes units such as square or cubic metre, piece, etc.</p>
40	<p><i>Net mass</i></p> <p>Weight (mass) of goods including any packing normally going with them to a buyer in a retail sale.</p> <p>Alternatively, a net net mass may be required to be declared, as national legislation may provide. The net net mass is the weight (mass) of the goods themselves without any packing.</p> <p>The net mass and the net net mass should be expressed in metric units, normally in kilogrammes.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
41	<p><i>Cargo manifest reference</i></p> <p>Reference to relate the Goods declaration to the corresponding item in the relevant cargo manifest (cargo declaration, freight manifest, bordereau, etc.). In maritime transport, the bill of lading number may sometimes serve as such a reference.</p>
42	<p><i>Previous Customs procedure</i></p> <p>Customs procedure, if any, under which the goods have been placed prior to the procedure applied for in the declaration.</p> <p>The reference to the previous Customs procedure may be made by means of the number of the Goods declaration lodged for the purposes of the previous Customs procedure, or of other identification.</p>
43	<p><i>Valuation method used</i></p> <p>Any necessary details concerning the method by which the Customs or statistical value is determined, for example, a reference to the Brussels Definition of Value or to one of the alternative methods under the GATT Valuation Code.</p>
44	<p><i>Customs value basis</i></p> <p>Invoice or other price (e.g., selling price, price of identical goods) to be used as the basis for determining the value for Customs purposes of those goods in a consignment which are subject to the same Customs procedure, and have the same commodity code, country and duty regime.</p>
45	<p><i>Added amount</i></p> <p>Required additions to the Customs value basis used, such as costs for transport, insurance, packing, etc.</p>
46	<p><i>Deducted amount</i></p> <p>Allowable deductions from the Customs value basis used, such as discounts, rebates, etc.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
47	<p><i>Duty/tax treatment applied for</i></p> <p>The application for the duty or tax treatment to which the goods may be entitled, for example, concessional rate, preferential duty (GSP), exemption, franchise, etc.</p>
48	<p><i>Quota</i></p> <p>Reference to any quota applicable to the goods, for example, in application of quantitative restrictions or preferential treatment.</p>
49	<p><i>Statistical value</i></p> <p>Value declared for statistical purposes of those goods in a consignment which have the same commodity code and country of origin.</p>
50	<p><i>Calculation of duties, taxes and fees</i></p> <p><i>Duty/tax/fee type</i></p> <p>Type of duty or tax or fee applicable to commodities, or of tax applicable to services, for example, Customs duty, excise duty, value added tax, sales tax.</p> <p><i>Duty/tax/fee assessment basis</i></p> <p>Value or quantity on which a duty, tax or fee will be assessed.</p> <p><i>Duty/tax/fee rate</i></p> <p>Rate of duty, tax or fee applicable to a specific commodity or service.</p> <p><i>Amount to collect per duty/tax/fee type</i></p> <p>The amount to be collected per each duty/tax/fee type involved.</p> <p><i>Amount of duties, taxes and fees per item</i></p> <p>The amount of duties, taxes and fees to be collected for each item concerned.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
	<p><i>Duty/tax/fee payment method</i></p> <p>Method by which a duty, tax or fee is paid to the relevant administration.</p>
51	<p><i>Intended Customs offices en route (and countries)</i></p> <p>Customs offices where the goods enter or leave a territory in the course of a Customs transit operation, to be determined in accordance with national legislation. The countries involved should also be indicated, when required.</p>
52	<p><i>Customs office of destination (and country)</i></p> <p>Customs office at which a Customs transit operation is terminated. The country in which the Customs office of destination is situated, should also be indicated, when required.</p>
53	<p><i>Security details</i></p> <p>Details regarding undertaking given in cash, bond or as a written guarantee to ensure that an obligation to the Customs will be fulfilled, for example, under a temporary admission or Customs transit procedure.</p>
54	<p><i>Deferred payment</i></p> <p>Reference or indication of deferred payment of duty/tax/fee.</p>
55	<p><i>Total amount of duties, taxes and fees per declaration</i></p> <p>The total amount (grand total) of duties, taxes and fees to be collected.</p> <p><i>Duty/tax/fee payment method</i></p> <p>Method by which a duty, tax or fee is paid to the relevant administration.</p>
56	<p><i>Authentication</i></p> <p>Signature or other authentication of the Goods declaration, indicating, when appropriate, the status of the person signing or authenticating it. The date and place of signature or other authentication may also be entered, where so required by national legislation.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
57,G	<p><i>Transfer during Customs transit</i></p> <p>Transfer of goods from one means of transport to another in the course of one Customs transit operation. The relevant details include the reason for transfer; place and country; identification and nationality of the new means of transport; identification of new Customs seals or other identification marks affixed; certification by competent authorities; etc.</p>
58,H	<p><i>Control measure/Incidents during Customs transit</i></p> <p>Account of any control measures taken at Customs offices en route. The relevant details include the reason for control; findings; identification of new Customs seals or other identification marks affixed; Customs office and country; signature of the Customs officer.</p> <p>This data element also includes an account of any incidents other than transfer occurring in the course of transport, such as those necessitating the change of the prescribed route or delaying the presentation of the goods at the Customs office of destination; change of the active means of transport, etc. Such incidents shall also be certified by a competent authority, Customs or police, etc.</p>
A	<p><i>Identification of Customs office</i></p> <p>The Customs office which clears the goods for import or export, or at which the Goods declaration is registered.</p> <p><i>Customs office of departure</i></p> <p>The Customs office at which the Customs transit operation commences, that is the office which authorizes the carrying of the goods under Customs transit.</p> <p><i>Goods declaration number</i></p> <p>Number, assigned or accepted by Customs, to identify the Goods declaration for any Customs purposes.</p> <p><i>Goods declaration acceptance date</i></p> <p>Date on which the Goods declaration is accepted by Customs in accordance with national legislation.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
B, F	<p><i>Accounting details</i></p> <p>Accounting entries relating to the collection of duties, taxes and fees. This includes items such as the date of notifying the declarant of the duties, taxes and fees payable; the number of such notice; the date of the actual payment of duties, taxes and fees; the number of the receipt for payment; bad debt; etc.</p>
C	<p><i>Control measure at the Customs office of departure</i></p> <p>Recording of the control measures taken at the Customs office of departure such as affixing Customs seals or other identification marks; prescribing a time-limit for the presentation of the goods at the Customs office of destination; prescribing a route; etc.</p>
D	<p><i>Acceptance/control of import/export Goods declaration</i></p> <p>Box for the signature(s) of the Customs officer(s) who check(s) the import or export Goods declaration.</p>
E	<p><i>Control measures at the Customs office/Result of control measures</i></p> <p>Recording of any control measure to be taken in respect of import or export goods, such as physical examination, laboratory analysis, verification or origin marking or of number of goods, etc. Also the findings in connection with the control measures are recorded in this box.</p> <p>This box may also be used to enter the Customs office and the date of re-exportation or reimportation of temporarily admitted or temporarily exported goods, as well as, any extension of that time-limit. Further, this box can be used to keep record of the re-exportation or reimportation in several consignments of temporarily admitted or temporarily exported goods.</p>
I	<p><i>Address for returning the document proving the completion of Customs transit</i></p> <p>The name and address of the Customs office to which the document proving the completion of Customs transit (normally a sheet of the transit Goods declaration) has to be returned from the Customs office of exit or of destination. Generally, the document is returned to the Customs office of departure or of entry. A country may also designate a central clearing office to which the documents must be returned, irrespective of the Customs office of departure.</p>

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BOX	DATA ELEMENTS AND RELEVANT EXPLANATORY NOTES
J	<p><i>Control measures at the Customs office of destination</i></p> <p>Recording of the control measures taken at the Customs office of destination upon termination of Customs transit, such as verification of the condition of the Customs seals and any identification marks; tallying of the goods against documents, etc.</p>

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ANNEX III

Rules

1. The size of the form for the Single Goods Declaration (SGD) shall be the international ISO size A4 (210 x 297 , 8.27 x 11.69 inches). There shall be provided a 10 mm top margin and a 20 mm left-hand filing margin. Line-spacing shall be based on multiples of 4.24 mm (1/6 inch) and width-spacing on multiples of 2.54 mm (1/10 inch). Minor deviations in the exact size of boxes, etc. are permitted in required for particular reasons in the issuing country, such as the existence of other than metric measurement systems, features of national aligned systems of documents, etc.
2. The heading of the boxes of the form are intended to indicate the nature of the data elements which should appear in a given box. However, Customs administrations remain free to replace, in their national forms, the headings by such wording as is considered more appropriate provided that this wording does not affect the nature of the data elements, as laid down in the Explanatory Notes in Annex II.
3. The form shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 grammes per square metre. The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.
4. The form shall conform to the model in Annex I. However, countries are free to determine those data elements which are compulsory in the SGD. In addition, the untitled boxes are for free disposal by countries. The numbered boxes are to be filled in by the declarant whereas those marked with a letter are for official use. When printing the form, the number and letter symbols of the boxes must be maintained, as this facilitates the use of the SGD between two or more countries.
5. The vertical box on the top left-hand corner of the form is intended for designating the use of a given sheet. The serial number of a sheet with a set may also be entered therein.
6. The Explanatory Notes in Annex II clarify the scope of the boxes of the SGD and specify the exact content of each individual data element. Customs administrations are free to insert, in their national regulations on the use of the SGD, practical examples concerning the filling of the boxes.
7. The SGD replaces only the existing Goods declaration. It does not replace supporting documents such as commercial invoice, certificate of origin, etc. This Recommendation does not also impose an obligation to require a written Goods declaration in cases where no such declaration is presently required, or prevent from dispensing with such a requirement.

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8. The SGD is a multipurpose form which is designed for use in clearance of goods for import, export or Customs transit. Therefore, apart from boxes common to all those procedures, it incorporates boxes which are appropriate for two or only one of them. From this it follows that, when using the SGD for a given procedure, the boxes which are not required to be filled in under that procedure, will remain empty.

9. The SGD is also a multipurpose Goods declaration in that its use is not restricted to Customs clearance in one country. The SGD is capable of being use to clear a consignment through Customs in two or more countries. Such use of the SGD will expedite Customs clearance and enhance the effectiveness of Customs control. Such use of the SGD calls for the following arrangements between the countries concerned :

- provision should be made for printing and filling in the SGD in sets which comprise the number of sheets necessary to clear a consignment through Customs in the countries involved. By way of example, a set should include the sheets necessary to clear the consignment for export in the country of exportation and the sheet necessary to clear the same consignment for import in the country of importation. In addition, if the goods are carried under a common Customs transit procedure, the set must also contain the sheets necessary for the Customs transit procedure. Thus, a three-procedure set might be composed as follows :

- Sheet 1 which is retained by the Customs of the exporting country (export formalities);
- Sheet 2 which may be used for statistical or any other administrative purposes in the exporting country;
- Sheet 3 which is returned to the exporter;
- Sheet 4 which is to be kept in a Customs transit operation by the Customs office of destination;
- Sheet 5 which is the sheet proving the completion of a Customs transit operation and which is returned to the Customs office of departure or to another designed Customs office;
- Sheet 6 which is retained by the Customs of the importing country (import formalities);
- Sheet 7 which may be used for statistical or any other administrative purposes in the importing country;
- Sheet 8 which is returned to the importer;

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- as appears from the above, the use of the SGD for Customs transit between two or more countries presupposes a common Customs transit procedure;
- one of the basic features of the SGD is that the data elements entered on the export sheets in the country of exportation copy through onto the sheets to be used for import clearance in the country of importation, and are thus available to the Customs in that country. There are, however, certain exceptions. For example "Declarant" is not the same person in the country of exportation and in that of importation. If the name of the declarant entered on the export sheets copies through to the import sheets, the relevant box can no longer be filled in in the country of importation.

Other considerations, such as the protection of business secrecy, may also render it necessary to prevent the copying through of some data elements. The countries concerned should therefore determine the boxes the data contents of which may not copy through and, when printing the form, desensitize the background on the form of such boxes so as to prevent the transcription of the relevant data elements on the import sheets;

- to facilitate the manual filling in of the SGD and its subsequent manual processing by the Customs, and to avoid any confusion, the sheets for export, Customs transit and import, on the one hand, and the use of each individual sheet, on the other hand, should be made capable of easy identification. To that effect, a 3 mm wide colour band should be printed from top to bottom on the right-hand side of the sheets. The following colours should be used when printing multi-purpose forms (use in several countries) :
 - sheets 1 and 6 (Customs copies) : red
 - sheets 2 and 7 (administrative copies) : green
 - sheets 3 and 8 (declarant's copies) : yellow
 - sheets 4 and 5 (transit copies) : blue.

In addition, the colour band of sheets 1, 2, 3 and 5 (sheets for use in the exporting country) should be continuous and that of sheets 4, 6, 7 and 8 (sheets for use in the importing country) should be discontinuous.

Note : The above colouring system should also be followed when printing the SGD for use at national level only, if the use of colour is deemed necessary.

- the choice of whether to use the SGD, in respect of a given consignment, for all three Customs procedures, for any one of them, or for a combination of any two of them, may be left to the declarant or, alternatively, the countries may agree, that the SGD must be used for all three procedures, as the case may be. Where the choice is left to the declarant, he should be allowed to print and use such sets of the SGD as fit his purposes;

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- the forwarding to the country of importation of the import sheets which have been partly filled in in the country of exportation may be left to the declarant;
- each country concerned may print the SGD in its official language(s). The countries may accept SGD forms which are completed in one of the official languages of other countries. Where necessary, a translation may be required;
- each declarant shall be responsible to the Customs for the accuracy and correctness of the data elements on the SGD only in respect of the Customs procedure he has applied for.

10. Internationally adopted codes should be used when declaring the following data elements on the SGD :

- (a) For declaring *persons*, the general guidelines concerning the coding of persons proposed by the CCC Working Party on Customs applications of computers (subsequently the ADP Sub-Committee) which are compatible with International Standard ISO 6523, should be used, see Annex I to the Recommendation of the Customs Co-operation Council concerning the use of codes for the representation of data elements, 22 May 1984;
- (b) For declaring *mode of transport*, a one-digit numeric code structure for the representation of modes of transport, as provided for in Recommendation No. 19 adopted in March 1981 by the Working Party on Facilitation of International Trade Procedures of the Economic Commission for Europe (ECE), should be used, see the Recommendation of the Customs Co-operation Council concerning the use of a code for the representation of modes of transport;
- (c) For declaring *nationality of means of transport*, a two-letter alphabetic code referred to in International Standard ISO 3166 as the "ISO alpha-2 country code" should be used, see the Recommendation of the Customs Co-operation Council concerning the use of the ISO alpha-2 country code for the representation of names of countries, 16 June 1982;
- (d) For declaring *countries*, the ISO alpha-2 country code for the representation of names of countries should be used (see subparagraph (c) above);
- (e) For declaring *marks and numbers of containers*, the ISO code contained in International Standard 6346 for the representation of data concerning freight containers used in modes of transport other than air transport, and the code developed by the International Air Transport Association for the representation of data concerning air freight containers should be used (see Annex II to the Recommendation of the Customs Co-operation Council concerning the use of codes for the representation of data elements, 22 May 1984);

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- (f) For declaring *commodity codes*, the Harmonized Commodity Description and Coding System developed by the Customs Co-operation Council should be used (see Annex V to the Recommendation of the Customs Co-operation Council concerning the use of codes for the representation of data elements, 22 May 1984);
- (g) For declaring *terms of delivery*, the INCOTERMS developed by the International Chamber of Commerce should be used;
- (h) For declaring *invoice currency*, the ISO three-letter alphabetic currency code contained in International Standard 4217 should be used (see Annex IV to the Recommendation of the Customs Co-operation Council concerning the use of codes for the representation of data elements, 22 May 1984);
- (ij) For declaring *Customs procedure*, the general guidelines and one-digit code developed by the CCC Working Party on Customs applications of computers (subsequently the ADP Sub-Committee) for the representation of Customs procedures should be used (see Annex VI to the Recommendation of the Customs Co-operation Council concerning the use of codes for the representation of data elements, 22 May 1984);
- (k) For declaring *units of measurement*, the codes contained in ECE Recommendation No. 20 for the representation of units of measurement should be used (see Annex VII to the Recommendation of the Customs Co-operation Council concerning the use of codes for the representation of data elements, 22 May 1984);
- (l) For declaring *dates*, the representation given in ECE Recommendation No. 7, which is based upon the international ISO Standard 8601 should be used (see Annex III to the Recommendation of the Customs Co-operation Council concerning the use of codes for the representation of data elements, 22 May 1984).

11. In the case of Goods declarations processed by computer, the Customs authorities should allow, under conditions to be laid down by them, authentication of such declarations by means other than handwritten signature (see the Recommendation of the Customs Co-operation Council concerning the transmission and authentication of Goods declarations which are processed by computer, 16 June 1981).

Appendix III

Convention between Switzerland and France on juxtaposed national control offices and controls en route

Concluded on 28 September 1960
Approved by the Federal Assembly on 22 June 1961¹
Instruments of ratification exchanged on 8 July 1961
Entry into force 8 July 1961

*The Swiss Federal Council
and the President of the French Republic,
President of the Community,*

Desirous of facilitating the crossing of the frontier between the two countries, have decided to conclude a Convention and, to this effect, have appointed as their respective plenipotentiaries:
(*names of plenipotentiaries*)
who, having exchanged full powers in due and proper form,
have agreed as follows:

Title I

General provisions

Art. 1

1. The Contracting Parties shall, within the framework of this Convention, take the necessary measures with a view to facilitating and expediting the crossing of the frontier between the two countries.
2. To this end, they:
 - a. may create juxtaposed national control offices,
 - b. may institute controls in vehicles en route on specified itineraries,
 - c. shall therefore authorize the competent officials of one of the two States to perform their duties on the territory of the other State, within the framework of this Convention.
- 3.² The establishment, transfer, modification or elimination:
 - a. Of juxtaposed national control offices;

¹

² See also the exchange of letters appended hereto.

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- b. Of itineraries on which controls may be carried out en route, shall be determined by joint agreement between the competent authorities of the two States.
4. The arrangements referred to in paragraph 3 shall be confirmed by an exchange of diplomatic notes. They shall become effective upon completion, where appropriate, of the formalities laid down in the legislation of each State.

Art. 2

For the purposes of this Convention, the term:

1. «Control» shall mean the application of any statutory, regulatory or administrative provision of the Contracting Parties concerning the crossing of the frontier by persons, as well as the entry, exit and transit of merchandise, including vehicles, and other goods.
2. «Host State» shall mean the State on whose territory the control of the other State is carried out.
3. «Adjacent State» shall mean the other State.
4. «Zone» shall mean the part of the territory of the host State within which the officials of the adjacent State are authorized to carry out controls.
5. «Officials» shall mean those persons belonging to the administrations responsible for the controls who perform their duties in the juxtaposed national control offices or in vehicles en route.
6. «Offices» shall mean the juxtaposed national control offices.

Art. 3

The zone may include:

1. Where rail traffic is concerned:
 - a. Part of the station and its installations,
 - b. The section of track between the frontier and the office, as well as parts of the stations located on this stretch;
 - c. Where it is a matter of controlling a train en route, the train on the specified stretch of track, and part of the stations at which this stretch begins or ends, as well as parts of the stations through which the train passes.
2. Where road traffic is concerned:
 - a. Part of the service buildings;
 - b. Sections of the road and other installations;
 - c. The road between the frontier and the office;

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- d. Where it is a matter of controlling a vehicle en route, the vehicle on the specified stretch of road and an area of the buildings and installations where this stretch begins and ends.
3. Where waterway traffic is concerned:
 - a. Part of the service buildings;
 - b. Sections of the waterway, as well as waterside and port installations;
 - c. The waterway between the frontier and the office;
 - d. Where it is a matter of controlling a vessel en route, the vessel and the accompanying control vessel on the specified stretch of waterway, as well as an area of the buildings and installations at which this stretch begins and ends.
 4. Where air traffic is concerned:
 - a. Part of the service buildings;
 - b. Part of the airport and its installations.

Title II³

Controls

Art. 4

1. The statutory, regulatory and administrative control provisions of the adjacent State shall be applicable in the zone, as they are in the commune to which the office of the adjacent State is attached. They shall be applied by the officials of the adjacent State to the same extent and with the same consequences as in their own country. The commune to which the office of the adjacent State is attached shall be designated by the Government of that State.
2. When the statutory, regulatory and administrative control provisions of the adjacent State are infringed in the zone, the criminal courts of the adjacent State shall be competent and shall rule under the same conditions as if the offence had been committed in the corresponding commune.
3. In other respects, the law of the host State shall remain applicable in the zone.

Art. 5

The officials of the adjacent State may not arrest inside the zone persons not in the process of entering that State unless they infringe inside the zone the statutory, regulatory or administrative provisions of the adjacent State relating to Customs control.

³ See also Final Protocol appended hereto.

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Art. 6

1. The control of the country of exit shall be carried out before the control of the country of entry.
2. The authorities of the country of entry shall not be authorized to begin their control before the end of the exit control, which shall be deemed to include the waiving of that control.
3. The authorities of the country of exit may no longer carry out their control once the officials of the country of entry have begun their control procedures. Exceptionally, exit control procedures may be resumed with the consent of the competent officials of the country of entry.
4. If, in the course of the controls, the order of events provided for in paragraphs 1 to 3 above is modified for practical reasons, the officials of the country of entry may not proceed to make arrests or seizures until after the control of the country of exit has been completed. If they wish to take such a measure, they shall bring the persons, merchandise or other goods for which the exit control has not yet been completed to the officials of the country of exit. If the latter wish to proceed with arrests or seizures, they shall have priority.

Art. 7

The officials of the adjacent State may freely transfer into the territory of their State sums of money collected in the zone, as well as merchandise and other goods which have been detained or seized. They may also sell them in the host State, provided they comply with the legal provisions in force therein, and then transfer the proceeds to the adjacent State.

Art. 8

1. Goods turned back into the adjacent State by its exit control officials or returned to the adjacent State, at the request of the interested party, before the host State's entry controls begin, shall be subject neither to the export regulations nor to the exit controls of the host State.
2. Persons and goods turned back by the officials of the country of entry may not be prevented from returning to the country of exit.

Art. 9

1. The officials of the two States shall, as far as possible, assist each other in performing their duties in the zone, in particular for the purpose of implementing and expediting the respective controls and preventing persons, merchandise and other goods from leaving the route or the place designated for the control operations of the two States.
2. Merchandise and other goods from the adjacent State which evade control in the zone shall, when seized on the spot in or near the zone by the officials of the host State, be returned as a matter of priority to the officials of the adjacent State. If it is established that the export regulations of the adjacent State have not been infringed, these objects must be returned to the officials of the host State.

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3. The Customs authorities of the host State shall proceed, at the request of the Customs authorities of the adjacent State, with official investigations whose results they shall notify. In particular, they shall proceed with the hearing of witnesses and experts.
4. They shall also transmit to the interested parties the documents concerning criminal proceedings and notify procedural steps and administrative decisions relating to offences found to have been committed in the zone.
5. The procedure to be adopted for the application of the provisions of paragraphs 3 and 4 above shall be that laid down for similar cases in the legislation of the host State.
6. The mutual administrative assistance provided for in paragraphs 3 and 4 above shall be limited to offences detected on the spot or immediately after being committed and committed in the zone in violation of the Customs regulations governing the crossing of the frontier by persons or goods.
7. The provisions of internal law which, for the application of the above-mentioned measures, require the authorization of other authorities shall not be affected by the provisions of paragraph 1.

Title III⁴

Officials

Art. 10

1. The authorities of the host State shall accord the officials of the adjacent State, in the performance of their duties, the same protection and assistance as their own officials.
2. Crimes and offences committed in the zone against officials of the adjacent State in the performance of their duties shall be punished in accordance with the legislation of the host State, as if they had been committed against officials of the host State performing similar duties.

Art. 11

Claims for compensation for damage caused by the officials of the adjacent State in the performance of their duties in the zone shall be subject to the law and jurisdiction of the adjacent State as if the act giving rise to the claim had taken place in the commune of the adjacent State to which the control office is attached. However, nationals of the host State shall be treated on the same footing as nationals of the adjacent State.

Art. 12

1. Officials of the adjacent State called upon, under this Convention, to perform their duties in the zone shall be exempt from passport and visa requirements. They shall be authorized to

⁴ See also Final Protocol appended hereto.

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cross the frontier and proceed to their place of duty after proving their identity and status by producing official documents.

2. The competent authorities of the host State reserve the right to request the authorities of the adjacent State to recall certain officials.

Art. 13

Officials of the adjacent State called upon, under this Convention, to perform their duties in the host State may wear their national uniform or a clearly visible badge; they may carry regulation firearms both inside the zone and en route between their place of duty and their home. However, these firearms may only be used inside the zone and for self-defence.

Art. 14

1. The officials of the adjacent State shall be answerable solely to the authorities to which they belong for everything relating to their official activities, service relations and discipline.
2. These officials may not be arrested in the zone by the authorities of the host State for acts performed in the execution of their duties; in such cases they shall come under the jurisdiction of the adjacent State.

Art. 15

1. Officials of the adjacent State who, under this Convention, perform their duties in the zone and reside in the host State must, with regard to the conditions relating to their residence, satisfy the requirements of the competent authorities in accordance with the provisions concerning foreign residents. They shall, where necessary, be provided free of charge with residence permits and other documents by the authorities of the country in which they perform their duties. A residence permit may not be denied to the wives and children of the officials concerned living under the same roof who do not pursue any gainful activity, unless they are personally the subject of a decision to prohibit entry. Wives and children living under the same roof as these officials and not pursuing any gainful activity shall be exempt from the taxes relating to residence permits. The issuing of authorization to engage in a gainful activity to members of the family of these officials shall be left to the discretion of the competent authorities. If such authorization is requested, its granting shall give rise to the collection of the statutory taxes.
2. The time during which officials of the adjacent State perform their duties in the host State or reside there shall not be included in the periods giving entitlement to preferential treatment under Conventions existing between the two States. The same shall apply to family members granted a residence permit by reason of the presence of the head of the family on the territory of the host State.

Art. 16

1. Officials of the adjacent State who, under this Convention, must perform their duties in the zone and reside in the host State shall benefit, for themselves and for the members of their family living under their roof, from exemption from all entry and exit charges on their furniture,

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personal effects, including vehicles, and normal household provisions when they set up home in the host State. To benefit from this exemption, these objects must have been in free circulation in the adjacent State or in the State in which the official or his family members were previously established. The regulations of the host State concerning the use of goods admitted duty-free shall remain unaffected.

2. These officials, together with the members of their family living under their roof, shall be exempt, under public law, from all obligations, personal or in kind, in the host State. With respect to nationality and military service they shall be considered as having their residence on the territory of the adjacent State. They shall not be subject, in the host State, to any tax or charge from which nationals of the host State residing in the same commune would be exempt.
3. Officials of the adjacent State who, under this Convention, must perform their duties inside the zone but do not reside in the host State shall be exempt in that State, under public law, from all obligations, personal or in kind, and from direct taxes on their official remuneration.
4. Double taxation treaties concluded between the Contracting States shall also be applicable to officials of the adjacent State who, under this Convention, must perform their duties inside the zone.
5. The salaries of officials of the adjacent State who, under this Convention, must perform their duties inside the zone shall not be subject to any currency restrictions. Officials may freely transfer their savings into the adjacent State.⁵

Title IV⁶

Offices

Art. 17⁷

1. The competent administrations shall determine by joint agreement:
 - a. The facilities necessary for the services of the adjacent State to operate in the zone, as well as any compensation payable for their use;
 - b. The compartments and facilities to be reserved for the officials responsible for controls en route.
2. The hours of business and functions of the offices shall be determined by joint agreement between the two competent administrations.

⁵ RS 0.672.934.91/.92

⁶ See also Final Protocol appended hereto.

⁷ See also the exchange of letters appended hereto.

Appendix III

Art. 18

The premises set aside for the offices of the adjacent State shall be indicated by signs and official insignia.

Art. 19

The officials of the adjacent State shall be authorized to maintain order inside the premises set aside for their exclusive use and to expel anyone who disturbs it. They may, if necessary, call upon the assistance of the officials of the host State for this purpose.

Art. 20

Objects required to operate the offices and those needed by the officials of the adjacent State in the course of their duties in the host State shall be exempt from Customs duties and all entry and exit charges. Security shall not be required. Unless otherwise jointly agreed by the competent administrations, import and export bans and restrictions shall not apply to these items. It shall be the same for official or private vehicles used by the officials in the execution of their duties in the host State.

Art. 21

1. The host State shall authorize free of charge, subject to payment of any equipment installation or rental costs, the telephone and telegraph installations (including teleprinters) needed to operate the offices of the adjacent State in the host State and their connection to the corresponding installations of the adjacent State, together with the exchange of direct communications with those offices reserved exclusively for official business. These communications shall be regarded as internal communications of the adjacent State.
2. The Governments of the two States undertake to grant, for the same purposes and to the extent possible, every facility as regards the use of other means of telecommunication.
3. Moreover, the regulations of the two States relating to the construction and operation of telecommunications installations shall remain unaffected.

Art. 22

Official letters and packages and securities may be transported from or to the offices of the adjacent State by the officials of that State without the intervention of the postal service. These items must circulate under the official stamp of the interested service.

Appendix III

Title VI⁸

Customs declarants

Art. 23

1. Persons coming from the adjacent State may carry out with the services of that State installed in the zone any control-related operation on the same conditions and subject to the same reservations as in the adjacent State.
2. The provisions of paragraph 1 shall, in particular, apply to persons coming from the adjacent State who carry out these operations on a professional basis; these persons shall, in this respect, be subject to the statutory, regulatory and administrative provisions of the adjacent State relating to these operations. Operations carried out and services rendered under these conditions shall be considered to have been exclusively carried out and rendered in the adjacent State, with all the fiscal consequences which that implies.
3. The persons mentioned in paragraph 2 may, for these operations, use either Swiss or French personnel. The statutory and regulatory provisions of the host State governing the employment of foreign workers shall not be applicable in this case.
4. Facilities compatible with the general provisions of the host State relating to the crossing of the frontier and presence in that State shall be accorded to the persons mentioned in paragraph 2 and their personnel to enable them to carry out these operations normally.

Art. 24

1. Persons residing in one of the Contracting States may also carry out in the offices of the other State any control-related operation, whichever the host State. They must be treated by the authorities of the other State on a completely equal footing.
2. The provisions of paragraph 1 shall be applicable, in particular, to persons residing in a Contracting State who carry out these operations on a professional basis. As regards turnover tax, services rendered in an office of the other State must always be regarded as having been rendered in the State to which the office belongs.
- 3.⁹ If the professional activity of these persons in one of the two States is subject to authorization, the granting of that authorization should not give rise to any discrimination between persons residing in one or the other of the Contracting States.
4. Moreover, paragraphs 3 and 4 of Article 23 shall apply to persons residing in the adjacent State.

⁸ See also the Final Protocol appended hereto.

⁹ See also the exchange of letters appended hereto.

Appendix III

Title VI

Final provisions

Art. 25¹⁰

The procedures for implementing this Convention shall be determined, in so far as necessary, by joint agreement between the interested administrations of the two States.

Art. 26

1. Each Contracting Party may, after consulting the Joint Commission provided for in Article 27, terminate the arrangements mentioned in Article 1, paragraph 3, within the time limits and on the terms stipulated therein.
2. The High Contracting Parties may, after consulting the Joint Commission provided for in Article 27, make any amendments to this Convention which they consider necessary by means of a simple exchange of notes. However, the provisions of this paragraph shall not be applicable to the clauses of this Convention which, by virtue of the constitutional provisions of the two States, require the approval of the legislature before they can enter into force.

Art. 27¹¹

1. A Joint French-Swiss Commission, which shall be set up as soon as possible after the entry into force of this Convention, shall have the task of:
 - a. preparing the arrangements provided for in Article 1 and formulating any proposals to amend the Convention;
 - b. Endeavouring to resolve any difficulties which might result from the implementation of this Convention.
2. This Commission shall consist of six members, of which the Contracting Parties shall appoint three each. It shall choose its Chairman alternately from among the Swiss and French members. The Chairman shall not have a casting vote. The members of the Commission may be assisted by experts.

Art. 28¹²

Measures which one of the Contracting Parties may be called upon to take for reasons of national security or because of a state of war, the proclamation of a state of siege or a state of emergency or in connection with mobilization in one of the two States are expressly reserved.

¹⁰ See also the exchange of letters appended hereto.

¹¹ See also the Final Protocol appended hereto.

¹² See also the Final Protocol appended hereto.

Appendix III

Art. 29

1. This Convention shall be ratified and the instruments of ratification exchanged as soon as possible in Paris.
2. It shall enter into force on the day on which the instruments of ratification are exchanged.
3. It shall terminate two years after its denunciation by one of the Contracting Parties.

In witness whereof, the Plenipotentiaries of the two Contracting States have affixed their signature to this Convention and applied to it their seal.

Done at Berne, on 28 September 1960, in two originals, in the French language.

For the Swiss Federal Council:

For the President of the French Republic,
President of the Community:
Max Petitpierre Etienne Dennery

Final protocol

During the signing of the Convention on juxtaposed national control offices and controls en route concluded today between Switzerland and France, the undersigned Plenipotentiaries agreed to the following provision which shall form an integral part of the Convention:

There is agreement that, as soon as this Convention enters into force, the provisions of Articles 4 to 16, 17, paragraph 2, 18 to 24, 27 and 28, as well as those of the two exchanges of letters forming an integral part of the Convention, shall be applicable *mutatis mutandis* to the juxtaposed national control offices already forming the subject of agreements between the Contracting Parties and shall take precedence over the corresponding provisions of those agreements.

Done at Berne, on 28 September 1960, in two originals, in the French language.

For the Swiss Federal Council:

For the President of the French Republic,
President of the Community:
Max Petitpierre Etienne Dennery

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Appendix III

Exchange of letters dated 28 September 1960¹³

Embassy of France
Berne
Berne, 28 September 1960

To the President of the Confederation:

Sir,

I have the honour to confirm that during the signing of the Convention between France and Switzerland on juxtaposed national control offices and controls en route the two delegations agreed as follows:

"The authorities of the two States shall take all the measures necessary to facilitate the application of Article 24, paragraph 3, of the Convention.
To this end, the experience acquired in connection with operations carried out in the Customs offices of the host State shall be decisive in assessing the aptitude to exercise the profession of Customs clearing agent.
Moreover, derogations shall be granted to the full extent necessary to smooth over any difficulties to which the practical application of Article 24, paragraph 3, may give rise.
Finally, in the event of the authorities of one State refusing to authorize a national of the other State to exercise the profession of Customs clearing agent at an office, the reasons for that decision shall be indicated, at their request, to the competent authorities of the other State."

This exchange of letters forms an integral part of the said Convention.

Please accept, Sir, the assurance of my high consideration.

Etienne Dennery

Embassy of France
Berne
Berne, 28 September 1960

To the President of the Confederation:

Sir,

I have the honour to confirm that during the signing of the Convention between France and Switzerland on juxtaposed national control offices and controls en route the two delegations agreed upon the following additional provision:

¹³ See also the Final Protocol to the Convention.

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"It is understood that, prior to the conclusion of the arrangements provided for in Articles 1.3, 17 and 25 of the aforementioned Convention, the competent authorities of the two countries shall consult the interested transport enterprises."

This exchange of letters forms an integral part of the said Convention.

Please accept, Sir, the assurance of my high consideration.

Etienne Dennery

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Appendix III

0.748.131.934.922

Exchange of Notes

of 19 October 1992 /26 January 1993 between Switzerland and France, concerning the establishment of a juxtaposed national control office at Basle-Mulhouse Airport¹⁴ and the delineation of the sectors

Entered into force on 1 March 1993

Original French

Embassy of Switzerland
In France

Paris, 26 January 1993

Ministry of Foreign Affairs

Paris

The Embassy of Switzerland presents its compliments to the Ministry of Foreign Affairs, and has the honour to acknowledge receipt of the Ministry's Note of 19 October 1992 reading as follows :

“The Ministry of Foreign Affairs presents its compliments to the Embassy of Switzerland and has the honour to refer to Article 1, paragraph 4, of the Convention of 28 September 1960¹⁵ signed between France and Switzerland concerning juxtaposed national control offices and controls on board means of transport during journeys.

The French Government has taken cognisance of the Arrangement rescinding and replacing the text of 26 March 1971¹⁶ concerning the establishment of a juxtaposed national control office at Basle-Mulhouse Airport and the delineation of the sectors.

This Arrangement, signed on 5 February 1992 by France's Director General of Customs and Indirect Taxation and on 21 May 1992 by the Swiss Director General of Customs, reads as follows :

“In the light of the Convention of 28 September 1960¹⁷ between France and Switzerland concerning juxtaposed national control offices and controls on board means of transport during journeys,

In the light of the Franco-Swiss Convention of 4 July 1949¹⁸ concerning the construction and operation of Basle-Mulhouse Airport in Blotzheim.

OC 1993

¹⁴ Under the terms of Article 4, paragraph 1 of the Franco-Swiss Convention of 28 September 1960 (CC 0.631.252.934.95), the zone located on French territory, in accordance with the present Arrangement, is attached to the “commune” of Basle.

¹⁵ CC 01.631.252.934.95

¹⁶ [OC 1971 724, 1978 284]

¹⁷ CC 0.631.252.934.95

Appendix III

Art. 1

A juxtaposed national control office shall be established, on French territory, at Basle-Mulhouse Airport, for the control of passengers and goods leaving France for Switzerland and vice-versa.

At that office the Swiss Customs and police services shall also, under the conditions laid down by the Convention of 28 September 1960¹⁹, carry out controls on passengers and goods who have left a country other than France for Switzerland, and vice-versa.

Art. 2

1. In the present Arrangement, and for the purposes of their delineation, the sectors shall be as specified in Article 2, paragraph 6, of the Convention of 4 July 1949²⁰.
2. Consequently, the sectors shall be defined as follows :
 - Swiss sector : the sector assigned to the Swiss services responsible for controlling passengers and goods leaving or entering Switzerland;
 - French sector : the sector assigned to the French services responsible for controlling passengers and goods leaving or entering France;
 - Joint sector : the sector encompassing the runways, set aside for general airport services and the circulation of passengers and goods.

Art. 3

1. The sectors defined in Article 2 are identified on the plan appended hereto²¹, which constitutes an integral part of this Arrangement.
2. The different sectors are identified as follows on the above-mentioned plans :
 - Swiss sector in red;
 - French sector in blue;
 - Joint sector in green.
3. The dotted areas on the perimeter of the sectors represent locations which may be temporarily assigned to another sector depending on traffic requirements.
4. The plans referred to in paragraph 1 above shall be displayed in the Swiss sector.

¹⁸ CC.0.748.131.934.92

¹⁹ CC 0.631.252.934.95

²⁰ CC 0.748.131.934.92

²¹ Not published in the Official Compilation.

Appendix III

Art. 4

The delineation of the Swiss sector may be modified in the event that the activities of the companies located there should cease to satisfy the criterion for Customs exemption as defined in Article 10, Chapter 1, sub-paragraph 2, of the Convention signed between France and Switzerland on 4 July 1949²² concerning the construction and operation of Basle-Mulhouse Airport in Blotzheim.

Art. 5

1. The Regional Directorate of Customs of Mulhouse and the competent French police authority, on the one hand, and the First District Directorate of Swiss Customs in Basle and the competent Swiss police authority, on the other, shall decided by mutual agreement upon :
 - the assignment of the areas referred to in paragraph 3 of Article 3;
 - any changes to the sector delineations which might entail possible transfers of premises or land.

Such changes must be the subject of an exchange of letters between the Regional Directorate of Customs of Mulhouse and the First District Directorate of Swiss Customs in Basle. They shall also be submitted to the next session of the Joint Franco-Swiss Commission.

2. The Regional Directorate of Customs of Mulhouse and the First District Directorate of Swiss Customs in Basle shall, by mutual consent, settle the detailed arrangements after reaching agreement with the competent authorities and the Administrative Council of the Airport.
3. The duty officers for the relevant local administrations of the two States concerned shall, by mutual consent, take such measures as may be required instantly or for a short period of time, in particular in order to deal with problems arising in the course of controls. They may also, by delegation from the authorities referred to in paragraphs 1 and 2, resolve problems linked to the provisional transfer of sectors.

Art. 6

The present Arrangement rescinds that of 26 March 1971²³, amended on 17 October 1977, and shall remain in force for such time as the above-mentioned Convention of 4 July 1949²⁴ itself remains in force.

However, either of the two Governments may denounce it subject to six months' notice, with the denunciation taking effect on the first day of the month following the date of expiry of the period of notice. The two Governments may also amend this Arrangement by mutual consent."

²² CC 0.748.131.934.92

²³ [OC 1971 724, 1978 284]

²⁴ CC 0.748.131.934.92

Appendix III

The Ministry of Foreign Affairs would be grateful if the Embassy of Switzerland would be kind enough to indicate whether the Swiss Federal Council approves the above provisions.

If so, the present Note and the Swiss authorities' reply shall, in accordance with Article 1, paragraph 4 of the above-mentioned Convention of 28 September 1960²⁵, constitute confirmation of this Arrangement.

The Ministry proposes that this Arrangement enter into force on the first day of the second month following the date of the Swiss authorities' reply.

The Ministry of Foreign Affairs seizes this opportunity to renew to the Embassy of Switzerland the assurance of its high consideration.”

The Embassy has the honour to inform the Ministry that the Swiss Federal Council approves the provisions of this Arrangement.

Consequently, the aforementioned Note from the Ministry of Foreign Affairs and the present Note shall, in accordance with Article 1, paragraph 4 of the Franco-Swiss Convention of 28 September 1960²⁶ concerning juxtaposed national control offices and controls on board means of transport during journeys, constitute the Agreement between the Swiss Federal Council and the French Government on the establishment of a juxtaposed national control office at Basle-Mulhouse Airport and the delineation of the sectors. This exchange of Notes shall replace that of 26 March 1971²⁷, itself followed by the exchange of Notes of 17 October 1977. The Arrangement shall enter into force on the first day of the second month following the date of the present note, i.e., on 1 March 1993.

The Embassy of Switzerland seizes this opportunity to renew to the Ministry of Foreign Affairs the assurance of its high consideration.

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²⁵ CC 0.631.252.934.95

²⁶ CC.0.631.252.934.95

²⁷ [OC 1971 724, 1978 284]

Exchange of Notes

of 19 December 1994 between Switzerland and France, concerning the establishment of a juxtaposed national control office at Bardonnex/Saint-Julien²⁸

Entered into force on 19 December 1994

Original French

Ministry of Foreign Affairs

Paris, 19 December 1994

Embassy of Switzerland

Paris

The Ministry of Foreign Affairs presents its compliments to the Embassy of Switzerland, and has the honour to acknowledge receipt of the Embassy's Note of 19 December 1994, reading as follows :

“The Embassy of Switzerland presents its compliments to the Ministry of Foreign Affairs and - with reference to Article 1, paragraph 4, of the Convention of 28 September 1960²⁹ signed between Switzerland and France concerning juxtaposed national control offices and controls on board means of transport during journeys - has the honour to inform the Ministry of the following :

The Federal Council has taken cognisance of the Arrangement on the establishment of a juxtaposed national control office at Bardonnex/Saint-Julien.

This Arrangement was signed on 2 September 1992 by the Director General of Swiss Customs, and on 30 March 1993 by France's Director General of Customs and Indirect Taxation. The Arrangement reads as follows:

“In the light of Article 1, paragraph 3, of the Convention of 28 September 1960 signed between Switzerland and France concerning juxtaposed national control offices and controls on board means of transport during journeys, it has been agreed as follows :

Art. 1

1. A juxtaposed national control office has been established at Bardonnex/Saint-Julien, spanning the frontier on the RN 1 A/A 401 motorway.

OC 1995 4058

²⁸ Within the meaning of Art. 4, para. 1 of the Franco-Swiss Convention of 28 September 1960 (CC 0.631.252.934.95), the part of the zone which is situated on French territory is, for the purposes of this Arrangement, attached to the “commune” of Bardonnex.

²⁹ CC 01.631.252.934.95

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2. The French and Swiss controls on incoming and outgoing commercial freight shall be carried out at this office.

Art. 2

1. The zone shall include all the installations intended for the control of commercial freight, and shall exclude the passenger control area.

The zone is delineated :

- a. On French territory, for the performance of Swiss Customs controls :
 - to the North, by the frontier;
 - to the South, by the Northern edge of the viaduct;
 - to the East and West, by the boundary fence.
 - b. On Swiss territory, for the performance of French Customs controls :
 - to the North, by the "turn-back" lane (including that lane)
 - to the South, by the frontier;
 - to the East and West, by the boundary fence, including the buildings lying on the boundary.
2. The zone is divided into three sectors :
 - a. A sector used jointly by the officers of both States which includes – whether on Swiss or French territory :
 - the traffic lanes and the pavements alongside them, the parking spaces and the Customs bays;
 - in each of the main buildings, the area in the export office which houses the the enquiry desks and counters, and the access ways to that area;
 - the freight bays;
 - the weighbridges;
 - the parking places reserved for the duty officers' private vehicles and for Customs vehicles;
 - in the main Swiss building :
 - . the ground floor corridor leading to the freight bays;
 - . the first floor toilets on the French Customs side.
 - b. On French territory, a sector reserved for Swiss officers, consisting of :
 - in the main building :
 - . on the ground floor, an office for commercial operations;
 - . in the basement, a records room;
 - . in the freight warehouse : a locked storage area;
 - . at the entrance to the French Customs operational area : part of the covered shelter for commercial vehicles entering France.

Appendix III

c. On Swiss territory, a sector reserved for French officers, consisting of :

- in the main building :

- . on the first floor : two offices for commercial operations;
- . on the ground floor : an inspection office;
- . in the freight hall : a locked storage area.

Art. 3

It has been agreed that, to facilitate the unrestricted use of the weighbridges located in the joint sector, the two Customs administrations shall grant each other access to the corresponding technical premises, which are located in their respective private sectors.

Art. 4

A plan³⁰ of the zones, in which :

- the sector to be used jointly is coloured pink,
- the sector reserved for French officers is coloured red,
- the sector reserved for Swiss officers is coloured blue, forms an integral part of the Arrangement.

Art. 5

Customs control officers of the two States may, when on their way to work in the zone or on their return, take the most direct route, on the territory of the neighbouring State, passing through the Saint-Julien and Perly Customs offices.

Art. 6

1. The Regional Customs Directorate of Léman in Annecy, and the VIth District Customs Directorate in Geneva, shall deal with the detailed arrangements, particularly those relating to traffic flows.
2. The officers on duty for the relevant administrations of the two States shall, by common consent, take such measures as may be necessary instantly, or for a short period, in order to deal with any difficulties arising in the course of their controls.

Art. 7

As the premises made available to officers of the administrations concerned are to all intents and purposes identical, there is no need to fix a fee for their use, nor to make arrangements for allocating heating and lighting costs.

³⁰ Not published in the Official Compilation (OC)

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Art. 8

This Arrangement may be denounced by either of the two Governments, subject to six months' notice. The denunciation shall take effect on the first day of the month following the end of the period of notice.”

The Swiss Federal Council has approved these provisions.

The Embassy therefore proposes that the present Note, and the Note that the Ministry of Foreign Affairs is cordially invited to send to the Embassy in reply, should, in accordance with Article 1, paragraph 4 of the above-mentioned Convention of 28 September 1960³¹, constitute the Agreement between the two Governments, confirming the Arrangement concerning the establishment of a juxtaposed national control office at Bardonnex/Saint Julien. The Embassy suggests that this Arrangement enter into force on 19 December 1994.

The Embassy of Switzerland seizes this opportunity to renew to the Ministry of Foreign Affairs the assurance of its high consideration.”

The Ministry of Foreign Affairs has the honour to inform the Embassy of Switzerland that the French Government approves the foregoing.

The Ministry of Foreign Affairs seizes this opportunity to renew to the Embassy of Switzerland the assurance of its high consideration.

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³¹ CC 0.631.252.934.95

Appendix IV

WCO Tag	Name	Definition
e 3336	Consignor	Name and address of party which, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by him
e 3337	Consignor, coded	Name and address of party which, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by him, coded
e 3030	Exporter	Name and address 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
e 3031	Exporter, coded	Name and address 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, coded
a 7002	Description of goods	Plain language description of the nature of the goods sufficient to identify them at the level required for banking, Customs, statistical or transport purposes, avoiding unnecessary detail (Generic term) for Goods declaration
a 7282	Tariff code number (Customs)	Code number of the goods in accordance with the tariff nomenclature system of classification in use where the Customs declaration is made
a 7124	UNDG Number (Dangerous Goods Code)	Unique serial number assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried
a 7065	Type of packages identification	Identification of description of the form in which goods are presented
a 7224	Number of packages	Number of packages per commodity code packed in such a way that they cannot be divided without first undoing the packing.
a 6411	Measure unit qualifier	Indication of the unit of measurement in which weight (mass), capacity, length, area, volume or other quantity is expressed
a 6292	Total gross weight	Weight (mass) of all goods in declaration including packing but excluding the carrier's equipment
g 9958	Total invoice amount	Total amount of invoice price for the goods declared in one declaration
g 6345	Currency, coded	The name or symbol of the monetary unit associated with an amount involved in the transaction, coded
d 3334	Place of loading	Name of the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are loaded on to the means of transport being used for their carriage from the Customs territory

Appendix IV

WCO Tag	Name	Definition
d 3335	Place of loading, coded	Name of the seaport, airport, freight terminal, rail station or other place at which the goods (cargo) are loaded on to the means of transport being used for their carriage from the Customs territory, coded
e 3127	Carrier identification	Identification of party undertaking or arranging transport of goods between named points
e 3128	Carrier name	Name of party undertaking or arranging transport of goods between named points
f 8260	Equipment identification number	Marks (letters and/or numbers) which identify equipment e.g. unit load device
f 8155	Equipment size and type identification	Coded description of the size and type of equipment
f 9308	Seal number	The number of a custom seal or another seal affixed to the containers or other transport unit
f 8270	Identification of means of transport crossing the border of the Customs territory	Identification of the active means of transport used in crossing the border of the Customs territory
f 9874	Nationality of means of transport crossing the border of Customs territory, coded	Name of the country in which a means of transport crossing the border of Customs territory is registered, coded
f 8028	Conveyance reference number	Unique reference given by the carrier to a certain journey or departure of a means of transport (generic term)
4215	Transport charges method of payment, coded	Identification of method of payment for transport charges
d 3097	Customs office of exit, coded	Customs office by which the goods leave or are intended to leave the Customs territory, coded
d 9847	Country(ies) of routing, coded	The country(ies) through which the goods are routed between the country of export and destination, coded
d 9860	First port of arrival, coded	Name of the (for air) first airport, (land) arrival at first border post and (sea) arrival at first port
c 9838	Date and time of arrival at first port of arrival in Customs territory, coded	Date and time / scheduled date and time of arrival of means of transport at (for air) first airport, (land) arrival at first border post and (sea) arrival at first port, coded
e 3132	Consignee	Name and address of party to which goods are consigned
e 3133	Consignee, coded	Name and address of party to which goods are consigned, coded

Appendix IV

WCO Tag	Name	Definition
e 3020	Importer	Name and address 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.
e 3021	Importer, coded	Name and address of party who makes - or on whose behalf a Customs clearing agent or other authorized person makes - an import declaration, coded. This may include a person who has possession of the goods or to whom the goods are consigned.
e 3180	Notify party	Name and address of party to be notified
e 3181	Notify party, coded	Name and address of party to be notified, coded
d 9971	Delivery destination	The location to which goods are to be delivered. Address, region and/or country as required by national legislation or according to national requirements
e 3196	Agent	Name and address of a person authorized to act on behalf of another party
e 9867	Agent, coded	Name and address of a person authorized to act on behalf of another party, coded
c 9816	Unique consignment reference number	Unique number assigned to goods, both for import and export

Appendix V

Method of Application

New Zealand

National Practice in respect of Abandonment or Destruction of Goods

1. The Customs and Excise Act 1996 empowers the Chief Executive of the New Zealand Customs Service to dispose seized goods when ownership of the goods transfers to the Crown.
2. The goods may be sold, used, destroyed, or otherwise disposed of as directed by the Chief Executive.
3. When the Chief Executive directs that disposal of the goods is by sale, the proceeds of the sale are made in the following manner and order of priority:
 - a) in payment of any costs and expenses incurred by the Customs in the storage or sale of the goods:
 - b) in payment of any duty that may be owing in respect of the goods:
 - c) in payment of Customs controlled area or other charges:
 - d) in payment of any freight costs due in respect of the goods if written notice claiming such freight costs has been given to the Chief Executive:
 - e) the residue of any proceeds shall be paid to the person, appearing to the Chief Executive, to be entitled thereto.

(regulation 87 of the Customs and Excise Regulations 1996)

4. The Customs and Excise Regulations 1996 is available on the following website:
www.legislation.govt.nz.
5. The following is an example to show practical use.
6. A used motor vehicle is imported into New Zealand but is not able to be registered for use on New Zealand roads because the vehicle does not meet New Zealand's safety requirements.
7. It is decided to auction the vehicle as parts. Parts can be removed from the vehicle for supply, eg, to replace parts of or repair other vehicles. The money that the New Zealand Customs Service receives from the auction is distributed according to the manner and priority detailed above. In this example, because the auction price for the vehicle would be quite low when compared with the cost and incurred expenses of the vehicle, it would not be expected there would be money left over for the person.