



Simplified procedures - Authorized persons

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 simplified (also called special or “fast track”) procedures that require little intervention by Customs for the clearance of their goods. Such traders are referred to as “authorized persons” for the purposes of the Revised Kyoto Convention.

Simplified 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 and traders within international trade.

The simplified procedures granted to authorized persons generally consist of the following :

- the provision of minimal information at the time of release of the goods, followed later by a supplementary Goods declaration containing all the normally required information;
- clearance at the declarant’s premises or other inland locations. 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;
- lodgement of a Goods declaration covering multiple transactions over a certain period. In the context of this procedure, Customs only requires a minimum of information at the time of release of the goods and the global declaration is only lodged at the end of a period of time specified by the regulation; and
- lodgement of the Goods declaration by an entry in the commercial records of the authorized person. This entry is generally considered an initial declaration that must subsequently be followed by a supplementary declaration.

These procedures provide only an example of additional 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 trade and Customs requirements.

These procedures are clearly not mandatory upon all traders, particularly as they are designed only for those who meet the qualifications to be authorized set by Customs. The criteria or conditions to be met by a trader in order to benefit from a simplified procedure are generally that the applicant can demonstrate a good record of compliance with Customs requirements and the maintenance of an adequate system for commercial records.