

WORLD TRADE ORGANIZATION

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Negotiating Group on Trade Facilitation

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COMMUNICATION FROM THE WORLD CUSTOMS ORGANIZATION

As agreed at the meeting of the Negotiating Group of 7 February 2005, the following self-assessment checklists received from the World Customs Organization (WCO) are being circulated for the information of Participants.

WCO SELF-ASSESSMENT CHECKLISTS FOR GATT ARTICLES V, VIII AND X

1. The WCO has welcomed the WTO decision to launch negotiations on trade facilitation based on the modalities of negotiations described in Annex D of its July package on 1 August 2004. One of the negotiation objectives is *"to clarify and improve relevant aspects of Articles V, VIII and X of the GATT 1994 with a view to further expediting the movement, release and clearance of goods, including goods in transit"*. The WTO decision also states that *"due account shall be taken of the relevant work of the WCO and other relevant international organizations in this area"*.

2. The WCO has produced **self assessment checklists** which are intended to provide a simple snapshot of the Customs systems relative to the three Articles in question and may be used to assist Customs Administrations to judge to what extent they conform with WCO instruments and best practices pertinent to the provisions of these three Articles. For each Article, the checklist covers the areas of

- Strategic management,
- Resources,
- Legal framework,
- Systems and procedures,
- Information and Communication technology,
- External co-operation, communication and partnership
- Integrity,

as they relate to each Article.

3. An analysis of the completed checklists may identify problem areas that need to be addressed. The checklists are based on the WCO's diagnostic framework for customs capacity building. The framework has been designed to provide the user with potential solutions to identified problems in a comprehensive and sustainable way.

4. Use of the WTO self-assessment checklists could lead governments to consider undertaking a more comprehensive customs reform and modernization, utilizing the Diagnostic Framework. The

WCO is willing to support Customs Administrations with any further diagnostic activity resulting from use of the checklists.

Points to Note:

1. This tool is designed for Customs issues only and it does not cover all formalities and procedures related to importation, exportation and transit as described in the GATT articles. It does not intend to prejudge the scope and contents of the WTO negotiations;
 2. In particular with regard to article X, the checklist could be used, mutatis mutandis, to assess the wider non-customs impact on the movement, release and clearance of goods; and
 3. This tool is a living document; it would be modified upon developments in the WCO work and the WTO negotiations.
5. Use of the WCO Time Release Study (TRS) should be considered in conjunction with any review of procedures. The TRS can assist in the measurement of the average time taken between the arrival of the goods (on the means of transport) and their release, and at each intervening step. By using TRS, countries might identify problems and bottlenecks in the cross-border movement of goods and thereby bring forward solutions to address issues identified. The TRS can be used therefore to stimulate efforts to improve the efficiency and effectiveness of Customs clearance procedures. The TRS can be conducted either manually or electronically. For the latter, IT software for use with the TRS is also available in co-operation with the World Bank.
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Self Assessment Checklist for Customs Transit

(GATT Article V)

| | Strategic Management | Yes | No | Comments / Observations |
|------|--|------------|-----------|--------------------------------|
| V.1 | Are there international Customs transit movements within the Customs territory? | | | |
| V.2 | Are there national Customs transit movements within the Customs territory? | | | |
| V.3 | Is the telecommunications and power infrastructure appropriate to support effective and efficient Customs transit? | | | |
| V.4 | Is the transportation infrastructure of the country appropriate to support effective and efficient Customs transit? | | | |
| V.5 | Does the banking infrastructure of the country facilitate Customs transit requirements? | | | |
| V.6 | Does the insurance infrastructure of the country facilitate Customs transit requirements? | | | |
| V.7 | Has a national transit policy been developed and implemented? | | | |
| V.8 | Are monitoring processes established for Customs transit? | | | |
| V.9 | Is accurate trade related data and information collected for Customs transit? | | | |
| V.10 | Are periodic review procedures established for Customs transit? | | | |
| V.11 | Are stakeholders able to contribute to Customs transit policy and reforms? | | | |
| | Resources | Yes | No | Comments / Observations |
| V.12 | Are current border posts and Customs offices suitably located for effective transit operations within the Customs territory? | | | |
| V.13 | Are juxtaposed or shared Customs offices established? | | | |

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|------|--|--|--|--|
| V.14 | Are controls and responsibilities at border posts coordinated with other Customs administrations? | | | |
| V.15 | Are operating hours coordinated with other Customs administrations? | | | |
| V.16 | Are controls and responsibilities at border posts coordinated with other border agencies? | | | |
| V.17 | Are operating hours coordinated with other border agencies? | | | |
| V.18 | Do the current hours of operation inhibit efficiency in transit procedures? | | | |
| V.19 | Does the use of risk management enable effective resource deployment for Customs transit? | | | |
| V.20 | Does the use of automation enable effective resource deployment for Customs transit? | | | |
| V.21 | Does the use of simplified procedures enable effective resource deployment for Customs transit? | | | |
| V.22 | Does the use of compliant trader systems enable effective resource deployment for Customs transit? | | | |
| V.23 | Is there enforcement capability dedicated to Customs transit operations? | | | |
| V.24 | Are current facilities adequate to undertake Customs transit operations? | | | |
| V.25 | Is the current technical equipment adequate to undertake Customs transit operations? | | | |
| V.26 | Is there real time communication between Customs offices? | | | |
| V.27 | Are training programmes established for Customs transit? | | | |

| | Legal Framework | Yes | No | Comments / Observations |
|------|--|------------|-----------|--------------------------------|
| V.28 | Does national legislation allow for the implementation of appropriate international instruments, agreements and standards? | | | |

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|------|--|--|--|--|
| V.29 | Is national legislation based on internationally accepted standards and best practices? | | | |
| V.30 | Is national legislation consistent with the Revised Kyoto Convention? | | | |
| V.31 | Does national legislation provide adequate powers for Customs to undertake designated transit functions? | | | |
| V.32 | Does national legislation establish adequate provisions for effective Customs transit procedures? | | | |
| V.33 | Does national legislation provide for the use of advance / pre arrival information? | | | |
| V.34 | Does national legislation provide for the use of automated systems? | | | |
| V.35 | Does national legislation provide for the use of risk management? | | | |
| V.36 | Does national legislation provide for the use of audit based controls? | | | |
| V.37 | Does national legislation provide for authorized trader procedures? | | | |
| V.38 | Does national legislation specify who is responsible for compliance with the obligations incurred under Customs transit? | | | |
| V.39 | Does national legislation detail the requirements for termination of a Customs transit operation? | | | |
| V.40 | Does national legislation provide for penalties associated with the non compliance / fraud / irregularities / abuse of the transit system? | | | |
| V.41 | Are regulatory requirements for Customs transit coordinated with other border agencies? | | | |

| | Systems and Procedures | Yes | No | Comments / Observations |
|------|--|------------|-----------|--------------------------------|
| | General | | | |
| V.42 | Have international transit systems been implemented? | | | |

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|------|--|--|--|--|
| V.43 | Have regional transit systems been implemented? | | | |
| V.44 | Is the Customs territory a landlocked country? | | | |
| V.45 | Are transit corridors established within the Customs territory? | | | |
| V.46 | Are transit routes prescribed? | | | |
| V.47 | Are transit routes agreed in consultation with other Customs administrations? | | | |
| V.48 | Are transit routes agreed in consultation with other border agencies? | | | |
| V.49 | Are transit routes agreed in consultation with trade operators? | | | |
| V.50 | Is abuse of the Customs transit system a concern in the Customs territory? | | | |
| V.51 | Is fraudulent activity associated with Customs transit a concern in the Customs territory? | | | |
| V.52 | Is a strict route stipulated for all high risk goods? | | | |
| V.53 | Is Customs escort required for all high risk goods? | | | |
| V.54 | Are time limits imposed for transit goods? | | | |
| V.55 | Are designated 'office of departure' Customs offices established? | | | |
| V.56 | Is the office of departure responsible for export controls in relation to transit goods? | | | |
| V.57 | Is the office of departure responsible for supply chain security in relation to transit goods? | | | |
| V.58 | Are designated 'office of destination' Customs offices established? | | | |
| V.59 | Is prior approval required for a change in the office of destination? | | | |

| | Procedures | | | |
|------|--|--|--|--|
| V.60 | Are transit procedures based on internationally agreed Conventions and instruments? | | | |
| V.61 | Do transit procedures incorporate internationally accepted standards? | | | |
| V.62 | Do transit procedures incorporate best practices of other Customs administrations? | | | |
| V.63 | Are transit procedures and administrative arrangements such as hours of operation and competency of the office harmonized with neighbouring Customs administrations? | | | |
| V.64 | Are transit procedures coordinated with other border agencies? | | | |
| V.65 | Is a single window established for integrated transit clearance? | | | |
| V.66 | Is there uniform application of transit procedures nationally? | | | |
| V.67 | Is risk management in use for Customs transit? | | | |
| V.68 | Are audit based controls in use for Customs transit? | | | |
| V.69 | Are compliance measurements established for Customs transit? | | | |
| V.70 | Is pre-arrival / advance information in use for Customs transit? | | | |
| V.71 | Is information exchanged manually? | | | |
| V.72 | Have transit delay points been identified? | | | |
| V.73 | Have the reasons for any transit delays been analysed? | | | |
| V.74 | Have transit procedures been combined with exportation procedures? | | | |
| V.75 | Are restrictions applied during current Customs transit operations? | | | |

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|------|--|--|--|--|
| | Documentation | | | |
| V.76 | Is a Goods declaration required for all goods in transit? | | | |
| V.77 | Is a standardized Customs transit declaration / document in use? | | | |
| V.78 | Is transit documentation based on the UN layout key for trade documents? | | | |
| V.79 | Have documentary requirements for transit been harmonized with neighbouring Customs administrations? | | | |
| V.80 | Are documentary requirements for transit coordinated with other border agencies? | | | |
| V.81 | Have data requirements for transit documents been minimized? | | | |
| V.82 | Are simplified transit declarations in use? | | | |
| | Securities and Guarantees | | | |
| V.83 | Are goods in transit relieved of the payment of duties and taxes? | | | |
| V.84 | Are any fees and charges levied in connection with Customs transit? | | | |
| V.85 | Has an international guarantee system been implemented? | | | |
| V.86 | Are securities and/or guarantees required for all goods in transit? | | | |
| V.87 | Is there waiver of guarantee requirements in any circumstances? | | | |
| V.88 | Does the amount of security required exceed the import duties and taxes liable on the goods? | | | |
| V.89 | Are cash deposits required for goods in transit? | | | |
| V.90 | Are securities and/or guarantees discharged as soon as the obligations have been fulfilled? | | | |
| V.91 | Are national guaranteeing associations in use? | | | |
| V.92 | Do guaranteeing associations require approval from Customs? | | | |

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|-------|--|--|--|--|
| V.93 | Do owners and transporters have shared responsibility for the goods? | | | |
| V.94 | If goods do not arrive at the office of destination within the prescribed period, are the duties and taxes chargeable collected? | | | |
| V.95 | If a prescribed itinerary is not followed, are the duties and taxes chargeable collected? | | | |
| V.96 | If a prescribed time limit is not complied with, are the duties and taxes chargeable collected? | | | |
| V.97 | If transit obligations are not fulfilled, are procedures established to recover the Customs debt? | | | |
| V.98 | Does the Customs debt include penalties and interest? | | | |
| | Examination | | | |
| V.99 | Are examinations for goods in transit based on the application of risk assessment? | | | |
| | Authorized Traders | | | |
| V.100 | Does Customs approve persons as authorized consignors/consignees? | | | |
| V.101 | Are simplified procedures established for authorized consignors involved in the transit procedure? | | | |
| V.102 | Are simplified procedures established for authorized consignees involved in the transit procedure? | | | |
| | Seals and Fastening | | | |
| V.103 | Are Customs seals or fastenings affixed in all cases of customs transit? | | | |
| V.104 | Are seals and identification marks affixed by foreign Customs accepted for Customs transit operations? | | | |
| V.105 | Does the office of departure use risk management to determine whether a Customs seal or fastening may be required? | | | |
| V.106 | Are minimum requirements in place for the physical specifications of seals and fastenings? | | | |

| | Transport-Units | | | |
|-------|---|--|--|--|
| V.107 | Are transport-units specified for transit purposes? | | | |
| V.108 | Does Customs require transport-units to be approved in advance for the transport of goods under Customs seal? | | | |
| V.109 | Are seals affixed to the transport-unit itself when Customs sealing is required? | | | |
| V.110 | Can Customs waive the requirement for sealing of a transport-unit? | | | |
| V.111 | If a transport-unit cannot be effectively sealed, are Customs seals or fastenings affixed to individual packages? | | | |
| V.112 | If a transport-unit cannot be effectively sealed, are other means of identification attached to the transit document? | | | |

| | Information and Communication Technology | Yes | No | Comments / Observations |
|-------|---|------------|-----------|--------------------------------|
| V.113 | Is the national telecommunications and power infrastructure sufficient to support Customs automation? | | | |
| V.114 | Are all Customs systems and procedures automated? | | | |
| V.115 | Is the Customs transit system automated? | | | |
| V.116 | Is online tracking of goods in transit in use? | | | |
| V.117 | Have international standards been adopted at all appropriate levels? | | | |
| V.118 | Is the use of risk management supported by automated systems? | | | |
| V.119 | Is there electronic data exchange between Customs administrations? | | | |
| V.120 | Is there electronic data exchange between Customs and other border agencies? | | | |

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|-------|---|--|--|--|
| V.121 | Is there electronic data exchange between Customs and traders? | | | |
| V.122 | Is there electronic data exchange between Customs offices of departure and destination? | | | |

| | Integrity | Yes | No | Comments / Observations |
|-------|--|------------|-----------|--------------------------------|
| V.123 | Is the country a signatory to the WCO Revised Arusha Declaration? | | | |
| V.124 | Is staff involved in Customs transit given training on integrity matters? | | | |
| V.125 | Are the provisions of the Code of Conduct regularly reinforced with staff involved in Customs transit? | | | |
| V.126 | Are performance standards and service charters displayed in transit offices and border posts? | | | |
| V.127 | Do current Customs transit procedures enable high levels of transparency and predictability? | | | |
| V.128 | Are appeal procedures concerning transit procedures clearly written, published and easily available to the public? | | | |
| V.129 | Are review mechanisms established to appeal decisions related to Customs transit as necessary? | | | |
| V.130 | Is performance information for Customs transit publicly available? | | | |
| V.131 | Is the use of discretionary authority in Customs transit limited? | | | |
| V.132 | Is the opportunity to engage in corrupt practices during Customs transit minimal? | | | |
| V.133 | Are staff involved in Customs transit transferred or rotated at regular intervals? | | | |
| V.134 | Are Customs escorts required only in high risk transit operations? | | | |

Self Assessment Checklist for Fees and Formalities connected with Importation and Exportation

(GATT Article VIII)

| | Strategic Management | Yes | No | Comments / Observations |
|--------|--|------------|-----------|--------------------------------|
| VIII.1 | Does the Customs strategic Plan include customs clearance goals, objectives and priorities? | | | |
| VIII.2 | Are appropriate systems established to determine the reasons for non compliance with any Customs procedures? | | | |
| VIII.3 | Is performance information collected for all Customs functional areas and operations? | | | |
| VIII.4 | Is performance information made available for all Customs functional areas and operations? | | | |
| VIII.5 | Is performance information available for customs clearance times? | | | |
| VIII.6 | Are systems in place to monitor and evaluate the performance of Customs against established standards and/or indicators? | | | |

| | Resources | Yes | No | Comments / Observations |
|---------|--|------------|-----------|--------------------------------|
| VIII.7 | Is the current Customs infrastructure sufficient to support and develop customs clearance procedures? | | | |
| VIII.8 | Have the necessary human, financial and technical resource requirements been identified for Customs to implement customs clearance procedures? | | | |
| VIII.9 | Are juxtaposed or shared Customs offices established? | | | |
| VIII.10 | Does the use of risk management enable effective resource deployment for customs clearance procedures? | | | |
| VIII.11 | Are training programmes established for Customs clearance procedures? | | | |

| | Legal Framework | Yes | No | Comments / Observations |
|---------|---|------------|-----------|--------------------------------|
| VIII.12 | Does national legislation allow for the implementation of appropriate international instruments, agreements and standards? | | | |
| VIII.13 | Is national legislation based on internationally accepted standards and best practices? | | | |
| VIII.14 | Is national legislation consistent with the Revised Kyoto Convention? | | | |
| VIII.15 | Does national legislation provide for the charging of fees for services rendered and information provided? | | | |
| VIII.16 | Does national legislation provide for the release of goods without all clearance formalities having been completed? | | | |
| VIII.17 | Does national legislation provide for the use of risk management for customs control purposes? | | | |
| VIII.18 | Does national legislation allow for the use of audit based controls? | | | |
| VIII.19 | Does national legislation provide for simplified and special procedures for authorized persons? | | | |
| VIII.20 | Does national legislation allow a minimum value/minimum amount of duties and taxes below which no duties and taxes will be collected? | | | |

| | Systems and Procedures | Yes | No | Comments / Observations |
|---------|--|------------|-----------|--------------------------------|
| | General | | | |
| VIII.21 | Has the administration acceded (or is in the process of accession) to the Revised Kyoto Convention for the Harmonization and Simplification of Customs Procedures? | | | |
| VIII.22 | Has Customs implemented the Revised Kyoto Convention's minimum standards for: <ul style="list-style-type: none"> • Fees and charges • Clearance and other formalities? | | | |

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|---------|---|--|--|--|
| | Fees and charges | | | |
| VIII.23 | Does Customs provide clearance facilities: <ul style="list-style-type: none"> • outside the designated hours of business? • at traders' premises? | | | |
| VIII.24 | Are any charges levied in connection to the above confined to those actually incurred by the administration? | | | |
| VIII.25 | Are supplementary charges levied? | | | |
| VIII.26 | Are fees chargeable for document processing? | | | |
| VIII.27 | Are fees chargeable for cargo clearance? | | | |
| VIII.28 | Does the administration charge for the provision of information to the trade? | | | |
| VIII.29 | If the administration charges, is this charge confined to the approximate cost of the services rendered? | | | |
| | Goods declaration | | | |
| VIII.30 | If manual, does the format conform to the UN layout key? | | | |
| VIII.31 | If electronic, does the format conform to the WCO Recommendations on Information Technology? | | | |
| VIII.32 | Are there mechanisms in place to ensure: <ul style="list-style-type: none"> • the number of data elements required is kept to the minimum necessary to ensure compliance with Customs law • copies of the goods declaration and supporting documents required are kept to a minimum ? | | | |
| VIII.33 | Are provisional or incomplete declarations accepted to facilitate the quick release of goods? | | | |

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| | Penalties for errors | | | |
| VIII.34 | If the administration imposes penalties for inadvertent errors with no fraudulent intent or gross negligence, is the penalty no greater than that deemed necessary to discourage a repetition of such errors? | | | |
| | Release/Clearance | | | |
| VIII.35 | Does the administration grant immediate release/clearance procedures to any category of goods? | | | |
| VIII.36 | Are goods released before clearance formalities are finalised? | | | |
| VIII.37 | Does the administration specify a minimum value/minimum amount of duties and taxes below which no duties and taxes will be collected? | | | |
| | Risk Management | | | |
| VIII.38 | Does the administration use risk management for the purposes of Customs control? | | | |
| VIII.39 | Are controls limited through risk assessment, to those necessary to ensure compliance with Customs law? | | | |
| VIII.40 | Have the administration's major strategic, tactical and operational risks been identified? | | | |
| VIII.41 | Does the administration use risk analysis to determine which goods should be examined? | | | |
| | Audit based controls | | | |
| VIII.42 | Do Customs control systems include audit based controls? | | | |
| | Simplified procedures for authorised persons | | | |
| VIII.43 | Does the Customs administration authorize persons with an appropriate compliance record for simplified and special procedures? | | | |
| VIII.44 | Are such criteria readily available to stakeholders? | | | |

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|---------|---|--|--|--|
| VIII.45 | For authorized persons <ul style="list-style-type: none"> • can goods be released on the provision of minimum information with full clearance being finalized subsequently • can goods be cleared at the declarant's premises • other? | | | |
| | Co-operation with other agencies | | | |
| VIII.46 | Are controls and responsibilities at border posts coordinated with other border agencies? | | | |
| VIII.47 | Are such controls carried out simultaneously? | | | |

| | Information and Communication Technology | Yes | No | Comments / Observations |
|---------|---|------------|-----------|--------------------------------|
| VIII.48 | Is the national telecommunications and power infrastructure sufficient to support Customs automation? | | | |
| VIII.49 | Does the Customs administration apply ICT to support Customs clearance operations? | | | |
| VIII.50 | Does the Customs administration accept customs declarations electronically? | | | |
| VIII.51 | Are internationally accepted ICT standards used in computer applications? | | | |
| VIII.52 | Does the Customs administration consult with major stakeholders before introducing computer applications? | | | |

| | External Cooperation, Communication and Partnership | Yes | No | Comments / Observations |
|---------|---|------------|-----------|--------------------------------|
| VIII.53 | Is cooperation established between Customs and relevant external stakeholders? | | | |
| VIII.54 | Are appropriate consultative opportunities available for the public / interested parties? | | | |
| VIII.55 | Are appropriate feedback opportunities available for the public / interested parties? | | | |
| VIII.56 | Is there cooperation between Customs and the trade? | | | |

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| VIII.57 | Are formal consultative and/or cooperative mechanisms established? | | | |
| VIII.58 | Do Memorandum of Understanding (MOU) agreements support formal consultative and/or cooperative mechanisms? | | | |
| VIII.59 | Are informal consultative and/or cooperative mechanisms established? | | | |
| VIII.60 | Do Memorandum of Understanding (MOU) agreements support informal consultative and/or cooperative mechanisms? | | | |
| VIII.61 | Do Customs consult with clients in advance of any proposed changes and/or reforms? | | | |
| VIII.62 | Have expected levels of service from Customs been identified? | | | |
| VIII.63 | Have appropriate service solutions been developed in consultation with stakeholders and other interested parties? | | | |
| VIII.64 | Do Mutual administrative assistance agreements with other Customs administrations support and enhance customs control? | | | |

| | Integrity | Yes | No | Comments / Observations |
|---------|--|------------|-----------|--------------------------------|
| VIII.65 | Is the country a signatory to the WCO Revised Arusha Declaration? | | | |
| VIII.66 | Is information about any fees payable published and easily available to the public? | | | |
| VIII.67 | Is information about the appeal procedure in connection with fees and charges payable clearly written, published and easily available to the public? | | | |
| VIII.68 | Is Customs staff given training on integrity matters? | | | |
| VIII.69 | Has a Code of Conduct / Code of Ethics been developed and implemented by Customs? | | | |
| VIII.70 | Are the provisions of the Code of Conduct regularly reinforced with all staff? | | | |
| VIII.71 | Are policies established to clearly define and document any use of discretionary power? | | | |

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| VIII.72 | Do current systems and processes provide opportunities for inappropriate use of discretionary power? | | | |
| VIII.73 | Is there accountability for actions and/or use of discretionary power? | | | |
| VIII.74 | Are appropriate internal audit controls in place to monitor the exercise of official discretion? | | | |
| VIII.75 | Have performance standards been developed for Customs? | | | |
| VIII.76 | Are performance standards realistic? | | | |
| VIII.77 | Are client service charters established? | | | |
| VIII.78 | Are client service charters realistic? | | | |
| VIII.79 | Are service standards supported by appropriate systems, procedures and resources? | | | |
| VIII.80 | Are Customs staff aware of the service and performance standards? | | | |
| VIII.81 | Are service and/or performance charters published? | | | |
| VIII.82 | Are service and/or performance charters displayed in all Customs work areas? | | | |
| VIII.83 | Are service and/or performance charters displayed in all public areas? | | | |
| VIII.84 | Do Customs respond promptly to all complaints made? | | | |

Self Assessment Checklist for Transparency

(related to GATT Article X)

| | Strategic Management | Yes | No | Comments / Observations |
|-----|---|------------|-----------|--------------------------------|
| X.1 | Does the Customs strategic plan include transparency goals, objectives and priorities? | | | |
| X.2 | Has a national transparency policy been developed and implemented? | | | |
| X.3 | Are staff surveys undertaken? | | | |
| X.4 | Are client / stakeholder surveys undertaken? | | | |
| X.5 | Are appropriate systems established to determine the reasons for non compliance with any Customs procedures? | | | |
| X.6 | Is performance information collected for all Customs functional areas and operations? | | | |
| X.7 | Is performance information published for all Customs functional areas and operations? | | | |
| X.8 | Is performance information available for: <ul style="list-style-type: none"> • information services • decisions and rulings • appeals and reviews? | | | |
| X.9 | Are systems in place to monitor and evaluate the performance of Customs against established standards and/or indicators? | | | |

| | Resources | Yes | No | Comments / Observations |
|------|---|------------|-----------|--------------------------------|
| X.10 | Have the necessary human, financial and technical resource requirements been identified for Customs to implement transparent procedures? | | | |
| X.11 | Does Customs have staff dedicated to: <ul style="list-style-type: none"> • client service • information services • valuation • classification • origin • external cooperation / consultation • appeals and review? | | | |

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|------|--|--|--|--|
| X.12 | Are translation services in use / available for: <ul style="list-style-type: none"> • Customs • clients? | | | |
| X.13 | Are client service training programmes available for all staff? | | | |
| X.14 | Are specialised training and development programmes established for staff involved in: <ul style="list-style-type: none"> • information services • valuation • classification • origin • external cooperation / consultation • appeals and review? | | | |
| X.15 | Is technical assistance available from other Customs administrations on transparency matters? | | | |
| X.16 | Does the administration provide technical assistance to other Customs administrations on transparency matters? | | | |

| | Legal Framework | Yes | No | Comments / Observations |
|------|--|------------|-----------|--------------------------------|
| X.17 | Does national legislation allow for the implementation of appropriate international instruments, agreements and standards? | | | |
| X.18 | Is national legislation based on internationally accepted standards and best practices? | | | |
| X.19 | Is national legislation consistent with the Revised Kyoto Convention? | | | |
| X.20 | Does national legislation enable the provision of information to interested parties? | | | |
| X.21 | Does national legislation establish appropriate provisions for binding rulings by Customs? | | | |
| X.22 | Does national legislation provide for Customs to furnish rulings in writing? | | | |
| X.23 | Does national legislation provide for Customs to furnish rulings within a specified period? | | | |
| X.24 | Does national legislation establish an administrative settlement and penalty regime? | | | |

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|------|--|--|--|--|
| X.25 | Does national legislation provide for the right of appeal in Customs matters? | | | |
| X.26 | Does national legislation provide for the right of an initial appeal to Customs? | | | |
| X.27 | When an appeal is dismissed, does national legislation provide for the right of a further appeal to an authority independent of Customs? | | | |
| X.28 | Does national legislation provide for a final appeal to a judicial authority? | | | |
| X.29 | Does national legislation provide for the right of appeal in cases of decisions and omissions by Customs? | | | |
| X.30 | Does national legislation provide for Customs to furnish decisions in writing? | | | |
| X.31 | Does national legislation provide for Customs to furnish decisions within a specified period? | | | |
| X.32 | Does national legislation provide for Customs to furnish reasons for a decision? | | | |
| X.33 | Does national legislation authorise the disclosure of confidential information in certain instances? | | | |
| X.34 | Does national legislation authorise the disclosure of commercially sensitive information in certain instances? | | | |
| X.35 | Does Customs have any legal responsibility for the information it provides? | | | |

| | Systems and Procedures | Yes | No | Comments / Observations |
|------|---|------------|-----------|--------------------------------|
| | Information | | | |
| X.36 | <p>Is all relevant information of general Customs application made available to interested persons such as:</p> <ul style="list-style-type: none"> • laws • regulations • documentary requirements • standard operating practices • specific customs procedures • tariff classification • valuation • exemptions, prohibitions, | | | |

| | | | | |
|------|--|--|--|--|
| | <ul style="list-style-type: none"> restrictions • duty & tax rates • securities • repayment arrangements • administrative arrangements & requirements (e.g., office hours, location, competence) • rulings • judicial decisions • other? | | | |
| X.37 | <p>Does Customs publish all relevant information of general Customs application such as:</p> <ul style="list-style-type: none"> • laws • regulations • documentary requirements • standard operating practices • specific customs procedures • tariff classification • valuation • exemptions, prohibitions, restrictions • duty & tax rates • securities • repayment arrangements • administrative arrangements & requirements • rulings • judicial decisions • other? | | | |
| X.38 | <p>Is relevant Customs and trade related information made available via:</p> <ul style="list-style-type: none"> • Customs tariff • Customs bulletins • compendiums • education seminars • gazettes • handbooks brochures • information releases • magazines • news services • notices • press releases • public notices • newspapers • subscription • trade shows / exhibitions • web sites • other? | | | |
| X.39 | <p>Is relevant Customs and trade related information made available in:</p> <ul style="list-style-type: none"> • Customs offices • embassies • consulates | | | |

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|------|--|--|--|--|
| | <ul style="list-style-type: none"> • trade missions / offices • government buildings / offices • public buildings / offices • other? | | | |
| X.40 | Have appropriate management processes been implemented to ensure consistency and impartiality in the provision of information? | | | |
| X.41 | Is relevant information made available in more than one language? | | | |
| X.42 | Is relevant information issued in response to identified user needs? | | | |
| X.43 | As well as providing clients with information on specific matters, does Customs also offer other information clients should be aware of? | | | |
| X.44 | Does Customs provide information free of charge? | | | |
| X.45 | Does Customs charge for information provided? | | | |
| X.46 | When charges are made, are costs limited to only the service provided? | | | |
| X.47 | Are clear guidelines and conditions established for all information fees and charges? | | | |
| X.48 | Are appropriate monitoring systems established to maintain the quality and accuracy of available information? | | | |
| X.49 | Are appropriate monitoring systems in place to ensure the consistency of available information across all Customs office locations? | | | |
| X.50 | Is information made available to interested parties within specified time limits? | | | |
| X.51 | Is information relevant to any proposed changes or new requirements made available sufficiently in advance for interested parties to take account of them? | | | |
| X.52 | Does Customs publish all proposed changes or new requirements in advance of the entry into force? | | | |

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|------|--|--|--|--|
| X.53 | Do stakeholders have the opportunity to contribute / develop / influence / question all proposed changes or new requirements in advance of the entry into force? | | | |
| X.54 | Does Customs invite comments from the public and trade on all proposed changes or new requirements in advance of the entry into force? | | | |
| X.55 | Is a set time period established before proposed changes or new requirements in advance of the entry into force to allow interested parties appropriate consultation and feedback opportunity? | | | |
| X.56 | Are formal review mechanisms established for all proposed changes or new requirements in advance of the entry into force? | | | |
| X.57 | Are any restrictions imposed on the advance release of information? | | | |
| X.58 | Are strategies established to ensure the security and protection of confidential information? | | | |
| X.59 | Are procedures implemented to ensure the security and protection of confidential information? | | | |
| X.60 | Are guidelines established for the handling of personal and confidential information by Customs officials? | | | |
| | Information Services | | | |
| X.61 | Has Customs established information services such as: <ul style="list-style-type: none"> • client / help desk • enquiry point • customer / trader contacts • call centre • other? | | | |
| X.62 | Does Customs offer a centralised / 'one stop shop' information service centre? | | | |
| X.63 | Are Customs information services located at: <ul style="list-style-type: none"> • head office / central • regional • local offices? | | | |

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|------|---|--|--|--|
| X.64 | Has the implementation of information services improved information: <ul style="list-style-type: none"> • provision • accuracy • consistency? | | | |
| X.65 | Has the implementation of information services improved organisational: <ul style="list-style-type: none"> • transparency • efficiency • integrity? | | | |
| X.66 | Has the implementation of information services increased client: <ul style="list-style-type: none"> • understanding • compliance • support / approval? | | | |
| | Decisions | | | |
| X.67 | Do decision processes have specific time limits? | | | |
| X.68 | Are decisions by Customs given in writing? | | | |
| X.69 | Are appropriate mechanisms followed to protect confidential and/or commercially sensitive information during decision processes? | | | |
| X.70 | Do decision processes provide the opportunity for appeal with review and/or judicial process? | | | |
| | Rulings | | | |
| X.71 | Are procedures established for: <ul style="list-style-type: none"> • binding rulings? | | | |
| X.72 | Are ruling processes standardised? | | | |
| X.73 | Are ruling processes well publicised and user friendly? | | | |
| X.74 | Are ruling processes established with specific time limits? | | | |
| X.75 | Do ruling procedures provide the opportunity for appeal with review and/or judicial process? | | | |

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|------|---|--|--|--|
| X.76 | Does the administration provide binding rulings for: <ul style="list-style-type: none"> • valuation • classification • origin • other Customs purposes? | | | |
| X.77 | Are Customs rulings applicable across all Customs offices? | | | |
| X.78 | Are rulings made available to all interested parties? | | | |
| X.79 | Are rulings made available in all Customs publications, etc? | | | |
| X.80 | Are rulings made available electronically? | | | |
| X.81 | Does Customs charge a fee for any ruling? | | | |
| X.82 | Are there clear rules for charging fee? | | | |
| X.83 | Are appropriate mechanisms established to protect confidential and/or commercially sensitive information during ruling processes? | | | |
| X.84 | Can applicants request the protection of confidential and/or commercially sensitive information submitted to support a ruling application? | | | |
| X.85 | Can rulings made by Customs be annulled? | | | |
| X.86 | Are there clear rules for annulling rulings? | | | |
| X.87 | Are clear procedures and responsibilities established for the annulment of binding rulings? | | | |
| X.88 | Where the withdrawal / revocation / amendment of a ruling is detrimental to the applicant, can the ruling be extended for a fixed period? | | | |
| X.89 | When a binding ruling is withdrawn / revoked / amended, does Customs take into consideration the possibility of placing applicants in an unforeseen disadvantage? | | | |
| X.90 | Does Customs make accessible decisions and opinions by the World Customs Organization (WCO) Secretariat? | | | |

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|-------|--|--|--|--|
| X.91 | Does Customs make accessible decisions and opinions made by other Customs administrations? | | | |
| X.92 | Is tariff classification consistent across the Customs organization? | | | |
| | Appeals and Review | | | |
| X.93 | Are appeal procedures clearly defined? | | | |
| X.94 | Are appeal processes easily accessible to all parties? | | | |
| X.95 | Is there an appeals body dedicated specifically to Customs matters? | | | |
| X.96 | Has an ombudsman or similar been appointed to mediate and/or resolve Customs matters? | | | |
| X.97 | Are internal appeal and review mechanisms established? | | | |
| X.98 | Are internal appeal and review mechanisms independent? | | | |
| X.99 | Are external appeal and review mechanisms established? | | | |
| X.100 | Are external appeal and review mechanisms independent? | | | |
| X.101 | Have different levels of appeal been established? | | | |
| X.102 | Are provisions established for an initial appeal to Customs? | | | |
| X.103 | Are provisions established for a further appeal to an authority independent of Customs? | | | |
| X.104 | Are provisions established for a final right of appeal to a judicial authority? | | | |
| X.105 | Are appeals required to be lodged in writing? | | | |
| X.106 | Do appeal processes have specific time limits? | | | |
| X.107 | Does Customs require supporting evidence to be lodged with an appeal? | | | |

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| X.108 | Are goods released pending the outcome of an appeal? | | | |
| X.109 | Is a security or other form of guarantee required? | | | |
| X.110 | Are guidelines and conditions established for the calculation of the security or guarantee? | | | |
| X.111 | Are final decisions by Customs given promptly? | | | |
| X.112 | Does Customs give written notice of a ruling on an appeal? | | | |
| X.113 | Does Customs give the reasons when an appeal is dismissed? | | | |
| X.114 | Does Customs advise the appellant of their right to lodge further appeals? | | | |
| X.115 | Does Customs publish and make available any costs that may be incurred by appeal and review mechanisms? | | | |
| X.116 | If an appeal is upheld, are all costs involved reimbursed? | | | |

| | External Cooperation, Communication and Partnership | Yes | No | Comments / Observations |
|-------|--|------------|-----------|--------------------------------|
| X.117 | Is information made available to interested parties on relevant: <ul style="list-style-type: none"> • multi lateral trade agreements • bi lateral trade agreements • regional trade agreements? | | | |
| X.118 | Is cooperation established between Customs and relevant external stakeholders? | | | |
| X.119 | Are appropriate consultative opportunities available for the public / interested parties? | | | |
| X.120 | Are appropriate feedback opportunities available for the public / interested parties? | | | |
| X.121 | Does Customs utilize the Media to disseminate relevant information? | | | |

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|-------|---|--|--|--|
| X.122 | Has Customs established a: <ul style="list-style-type: none"> • media office / unit • public relations office / unit? | | | |
| X.123 | Are formal consultative and/or cooperative mechanisms established between Customs and the trade? | | | |
| X.124 | Do Memorandum of Understanding (MOU) agreements support formal consultative and/or cooperative mechanisms? | | | |
| X.125 | Are informal consultative and/or cooperative mechanisms established? | | | |
| X.126 | Do Memorandum of Understanding (MOU) agreements support informal consultative and/or cooperative mechanisms? | | | |

| | Integrity | Yes | No | Comments / Observations |
|-------|--|------------|-----------|--------------------------------|
| X.127 | Is the country a signatory to the WCO Revised Arusha Declaration? | | | |
| X.128 | Are all Customs staff given training on integrity matters? | | | |
| X.129 | Has a Code of Conduct / Code of Ethics been developed and implemented by Customs? | | | |
| X.130 | Are the provisions of the Code of Conduct regularly reinforced with all staff? | | | |
| X.131 | Are policies established to clearly define and document any use of discretionary power? | | | |
| X.132 | Do current systems and processes provide opportunities for inappropriate use of discretionary power? | | | |
| X.133 | Is there accountability for actions and/or use of discretionary power? | | | |
| X.134 | Are appropriate internal audit controls in place to monitor the exercise of official discretion? | | | |
| X.135 | Have performance standards been developed for Customs? | | | |
| X.136 | Are performance standards realistic? | | | |
| X.137 | Are client service charters established? | | | |

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|-------|---|--|--|--|
| X.138 | Are client service charters realistic? | | | |
| X.139 | Are service standards supported by appropriate systems, procedures and resources? | | | |
| X.140 | Are Customs staff aware of the service and performance standards? | | | |
| X.141 | Are service and/or performance charters published? | | | |
| X.142 | Are service and/or performance charters displayed in all Customs work areas? | | | |
| X.143 | Are service and/or performance charters displayed in all public areas? | | | |
| X.144 | Does Customs respond promptly to all complaints that have been made? | | | |

Major references

(not exhaustive^{*})

GATT Article X related

Transparency and Predictability

- Revised Kyoto Convention General Annex Chapter 9

Review and Appeal

- Revised Kyoto Convention General Annex Chapter 10

GATT Article VIII related

Fees and charges

- Revised Kyoto Convention General Annex Chapter 3 and 9

Procedures and formalities

- Revised Kyoto Convention General Annex Chapter 3 and 6
- WCO Customs Data Model
- WCO Risk Management Guidelines, Risk Indicators/profiles
- WCO Time Release Study
- WCO Immediate Release Guidelines

Co-operation with the other agencies and foreign partners

- Revised Kyoto Convention General Annex Chapter 3 and 6
- Nairobi Convention, revised WCO Model Bilateral Agreement, Johannesburg Convention

Maximum use of IT

- Revised Kyoto Convention General Annex Chapter 7
- WCO Recommendations (e.g., UCR, use of UN/EDIFACT)
- UN/EDIFACT, UNTDED
- WCO Compendium on Customs Computerization

GATT Article V related

Customs transit

- Revised Kyoto Convention Specific Annex E.1
- Istanbul/ATA Conventions

^{*} In particular, explanatory note, such as Guidelines to the Revised Kyoto Convention should be referred to in line with its provisions.

Other commonly addressed references

- WCO Benchmarking manual
 - WCO Integrity Guidelines, revised Arusha Declaration
 - World Bank Customs Modernization Handbook
 - ICC Customs Guidelines
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