



INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND
HARMONIZATION OF CUSTOMS PROCEDURES

(REVISED KYOTO CONVENTION)

TOOL KIT

FOR QUALITY IMPLEMENTATION ASSESSMENT

WORLD CUSTOMS ORGANIZATION

- 2013 -

I. INTRODUCTION

1. The International Convention on the simplification and harmonization of customs procedures (Revised Kyoto Convention – RKC) has its origin in the Kyoto Convention (KC) adopted at the Council Sessions in Kyoto in 1973 as a cornerstone in the efforts to simplify and harmonize Customs procedures. In the light of the evolution in Information Technology since 1973 and the resulting move to a risk management approach, the WCO reviewed the KC over a five-year period and adopted the RKC in 1999.
2. Since its introduction, the RKC has served as a blueprint of modern Customs procedures. Key RKC principles include transparency and predictability of Customs actions; standardization and simplification of the goods declaration and supporting documents; simplified procedures for authorized persons; maximum use of information technology; minimum necessary Customs control to ensure compliance with regulations; use of risk management and audit-based controls; coordinated interventions with other border agencies; and partnership with the trade. All these principles are reflected in the general annex divided into ten chapters with 108 standards and 13 transitional standards.
3. When acceding to the RKC, any Contracting party is aware that the body and the general annex are mandatory. Therefore, acceptance of the General Annex and all the provisions therein is obligatory. Contracting Parties have the following periods of time to make changes to national legislation and comply with the provisions of the General Annex after their acceptance of the revised Convention: 36 months for Standards and 60 months for Transitional Standards. These periods can be extended for one more year in exceptional cases if so requested by a Contracting Party and the Management Committee finds that the reasons given by the Contracting Party are valid.
4. Once the RKC entered into force in 2006 with the accession of 40 of the original KC Contracting Parties, accession to the RKC was open to all WCO Members. Since then, 45 more Members have acceded, which is a significant achievement, and others are well advanced in the accession procedure. The number of Contracting Parties has now reached 85 to date and there have been growing requests for technical assistance from Contracting parties.
5. The WCO, including the RKC Management Committee, has encouraged and facilitated Members' accession by means of technical advice, promotion and political advocacy, including through the Secretary General's visits to political leaders. In addition to its work in promoting accession, the WCO has produced many guidance tools and provides extensive technical assistance to support implementation of RKC standards, through its current capacity building programme. It is also important to note that the RKC provisions support the articles in the WTO Trade Facilitation Draft Consolidated Negotiating text. This means that Members that are implementing the RKC will be well prepared for implementation of the customs aspects of the future WTO Trade Facilitation Agreement.
6. In December 2012, the Policy Commission appreciated the important number of Contracting parties and acknowledged the need for an approach aimed at ensuring that those Members which were Contracting Parties to the RKC were in fact applying its provisions. The Policy Commission noted the availability of a range of options for this purpose, from self-evaluation by the Members concerned, to peer review and the conduct of compliance checks by the Secretariat. The WCO Secretariat was tasked with the development of a tool kit for use by RKC Contracting Parties to assess the level of their compliance with the provisions of the Convention. An assessment could be carried out with the assistance of the WCO and/or other stakeholders, if so wished. Private sector representatives may also contribute to this exercise.

7. In general terms, limited implementation of RKC provisions is worrying since the RKC endeavours to eliminate divergences between the Customs procedures and practices of Contracting Parties that can hinder international trade and other international exchanges, and seeks to make an effective contribution to the development of such trade and exchanges by simplifying and harmonizing Customs procedures and practices. This could therefore hamper the fulfillment of this objective to simplify and harmonize Customs procedures. It can also be emphasized that a large majority of Contracting Parties to the RKC are bound only by the General Annex and therefore has, to date, accepted no specific annex. Therefore, if required by Members, this tool kit will be complemented by another table aiming to assist Contracting parties and non-contracting parties in the implementation provisions of Specific annexes and/or acceptance of those annexes.
8. The present tool kit mainly includes a table aiming to assess the compliance of national legislation with the general annex provisions and the level of practical implementation of RKC provisions. This table provides some quantitative and qualitative indicators which can differ from one country to another. Members are therefore invited to report the outcomes of their assessment exercises to the WCO Secretariat. This can be used as a source of information on Capacity building (CB) requirements and the basis of CB requests.
9. Being a work in progress, the tool kit also includes a simplified version of the table, which will serve to Members that wish to perform a quick assessment exercise of RKC implementation.

II. GUIDE TO THE TABLE

(1) Covered by national and/or relevant regional legislation:

10. The term “national and/or regional legislation” covers all provisions of general application enacted either by the legislature or by the executive of an administration and which are effective at national and/or regional level. Contracting parties should therefore compare the provisions of the General Annex with their existing Customs law, regulations, rules and instructions issued in regard to Customs procedures (in some cases, this will include legislation enacted by regional entities). If the response is “Yes”, indicate the relevant piece of legislation (including Article, for ease of reference). (Members should take a practical approach to this exercise and therefore seek the best means of including all relevant information, but at the same time avoiding excessive documentation.)

(2) References to WTO TF negotiations:

11. This column indicates the link between the RKC provisions and the provisions of the WTO Trade Facilitation Draft Consolidated Negotiating text, as mentioned in paragraph 5 above. It indicates the related articles of the Revised Version 14 of the Draft Consolidated Negotiating Text (WTO document number TN/TF/W/165/Rev.14), the latest published version of this text at the time of development of the tool kit (also available on WCO web site: http://www.wcoomd.org/en/topics/facilitation/activities-and-programmes/~/_link.aspx?_id=CE6360A7EA4548D4934AFD07257F5C7C&_z=z).

(3) Implementation Indicators:

12. This refers to some quantitative and qualitative indicators for the appreciation of the implementation of the RKC provisions by Contracting parties. The quality of implementation is important. The RKC provisions serve as a common denominator and should apply to all Contracting Parties. The indicators provide for a means to assess the quality and level of implementation (to be indicated in column (4) “Level of implementation”). The WCO Secretariat has developed a number of indicators; Members are invited to provide additional indicators, which are used by national administrations or regional entities to measure

performance. Members could use column (5) "Observations" to provide further indicators and feedback on the national/regional best practice for the measurement of implementation.

(4) Level of implementation:

13. Instead of proposing a quantitative evaluation, the implementation could be appreciated in High, Medium and Low level. Evaluating level of implementation is a difficult task. The major benefit of this exercise is to allow Members to better understand the current situation as regards implementation of RKC and relevant measures, and to identify the desirable future practices, and the need to develop further legislation or rules.
14. The assessment will to a large extent be subjective, but the implementation indicators will provide for a means to more objectively assess the level of implementation. For example: Article 3.18 of the RKC General Annex stipulates that "Customs shall permit the lodgement of supporting documents by electronic means". If Customs has provided the possibility to lodge supporting documents electronically, but this facility is used to a limited extent because it has recently been launched, or due to additional costs to the private sector or other obstacles, implementation could be regarded as Low. If at least half of the declarations submitted at national level are accompanied by supporting documents lodged electronically, implementation could be regarded as Medium. If, however, the majority of the declarations are submitted with electronic supporting documents, implementation could be regarded as High.
15. For some quantitative indicators, the use of percentage could also be envisaged and it is recommended consider the threshold of the indicator in comparison with some neighbouring countries. Members are therefore invited to share their experiences with others.

(5) Observations:

16. In this column, Contracting parties should add observations related to the actual situation, including indication of the difficulties encountered in the implementation of RKC provisions. As already mentioned in paragraph 11, further information on implementation indicators, on the necessity to coordinate with other agencies could also be included in this column.

(6) Amendment of national legislation and possible implementation date:

17. If a Contracting party is required to take a number of actions before implementation, prioritization and setting the possible implementation date will contribute to make progress. Some provisions may be identified necessary to take follow-up actions, such as necessary amendments to the national legislation. Identification of actions to be taken is also an important step towards implementation. Therefore, Members are encouraged to develop an Action Plan for implementation.

ANNEX I

TABLE FOR ASSESSMENT OF THE QUALITY IMPLEMENTATION OF THE RKC PROVISIONS

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMEUREMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
CHAPTER 1 GENERAL PRINCIPLES								
1.1	The Definitions, Standards and Transitional Standards in this Annex shall apply to Customs procedures and practices specified in this Annex and, insofar as applicable, to procedures and practices in the Specific Annexes.	S ¹						
1.2	The conditions to be fulfilled and Customs formalities to be accomplished for procedures and practices in this Annex and in the Specific Annexes shall be specified in national legislation and shall be as simple as possible.	S						
1.3	The Customs shall institute and maintain formal consultative relationships with the trade to increase co-operation and facilitate participation in establishing the most effective methods of working commensurate with national provisions and international agreements.	S		Art. 2.2 – Opportunity to Comment on New and Amended Rules; Art. 2.3 - Consultations	1. Existence of a consultative body with the private sector 2. Managing of official record of comments received. 3. Established procedures for particular manner by which interested			

¹ S for Standards and TS for Transitional Standards

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					parties will be formed of a proposal for new or amended legislation (i.e. by publication on internet, official journal, direct contact, holding open conferences or public hearings etc).			
CHAPTER 3 CLEARANCE AND OTHER CUSTOMS FORMALITIES								
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.	S			Hours of business which are in compliance with the requirements of the trade.			
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.	S		Art. 6.1 - Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	<ol style="list-style-type: none"> 1. Percentage of customs procedures performed outside the designated hours of business and away from customs offices over all 2. Average amount of expenses 3. The number of 			

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					Customs procedures/practices taken outside the designated hours per year(or the number of requests for procedures outside working hours accepted/rejected) 4. The number of Customs procedures/practices taken away from the designated Customs offices per year			
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.	S		Art. 9 – Border Agency Cooperation	1. Hours of business at the two sides of the border 2. The number of juxtaposed Customs offices which arrange joint business hours or competence of those offices			
3.4	At common border crossings, the Customs administrations concerned shall, whenever possible, operate joint controls.	TS		Art. 9 – Border Agency Cooperation	1. Existence of joint controls 2. The number of joint controls per year 3. or number of BCPs which perform joint			

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					controls as opposed to the total amount of BCPs. 4. Implementation of SW			
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 neighboring Customs to establish a juxtaposed Customs office to facilitate joint controls.	TS		Art. 9 – Border Agency Cooperation	1. Existence of a juxtaposed customs office 2. (See 3.3 and 3.4)			
3.6	National legislation shall specify the conditions under which a person is entitled to act as declarant.	S		Art. 10.7 – Use of Customs Brokers	Conditions defined by the national legislation			
3.7	Any person having the right to dispose of the goods shall be entitled to act as declarant.	S		ditto	(See 3.6)			
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.	S		ditto				
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.	S		(Art.5.3 – Test Procedures. Article 5.3 refers to an opportunity for a confirmatory test, which is not specifically indicated in the	1. Percentage of declarant request's over all 2. The number of inspection conducted by declarants per year			

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				RKC.)	3. The number of procedures to draw a sample per year			
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.	S		ditto				
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.	S		Art. 10.4 – Use of International Standards	Contents of the good declaration prescribed by Customs			

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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.	S		Art. 10.2 – Reduction/Limitation of Formalities and Documentation Requirements	1. The number of data required in goods declaration 2. (See 3.11)			
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.	S			1. Possibility offered by the computing system to make a simplify goods declaration 2. The number of acceptance of provisional or incomplete declarations per year			
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. 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.	S						

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3.15	The Customs shall require the lodgement of the original Goods declaration and only the minimum number of copies necessary.	S			1. Possibility offered by the computing system to complement the simplify goods declaration 2. The average number of copies required by Customs			
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.	S		Art. 10.2 – Reduction/Limitation of Formalities and Documentation Requirements	The average number of supporting documents for the goods declaration			
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.	S			1. Period allowed for the production of supporting documents 2. The number of Customs clearances where certain supporting documents cannot be lodged with the Good declaration per year			
3.18	The Customs shall permit the lodgement of supporting documents by electronic means.	TS			1. Possibility offered by the computing system to lodge supporting			

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					documents electronically 2. The proportion of supporting documents lodged by electronic means			
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.	S						
3.20	The Customs shall permit the lodging of the Goods declaration at any designated Customs office.	S		Art. 10.8 – Common Border Procedures [and Requirements]; Art. 10.9 – Uniform Forms and Documentation Requirements Relating to Clearance				
3.21	The Customs shall permit the lodging of the Goods declaration by electronic means.	TS			The proportion of the Goods declaration lodged by electronic means			
3.22	The Goods declaration shall be lodged during the hours designated by the Customs.	S						

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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.	S			Time limit for lodging the Goods declaration defined by national legislation			
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.	S			The number of extension of the time limit per year			
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.	S		Art. 7.1 – Pre-arrival Processing	1. Percentage of goods declaration prior to the arrival of goods over all 2. Provisions for the lodging and registering or checking of the Goods declaration and supporting documents			
3.26	When the Customs cannot register the Goods declaration, they shall state the reasons to the declarant.	S						

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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.	S			1. The number of requests, 2. Percentage of goods declaration amended by the declarant after lodgement over all 3. The number of amendments of the Goods declaration per year			
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.	TS			1. The number of requests, 2. Percentage of goods declaration amended by the declarant after goods check over all 3. The number of amendments of the Goods declaration after checking of the Goods declaration has commenced per year			

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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.	TS			1. The number of requests 2. The number of withdrawal of the Goods declaration			
3.30	Checking the Goods declaration shall be effected at the same time or as soon as possible after the Goods declaration is registered.	S						
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.	S						
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	TS		Art. 7.6 – Trade Facilitation Measures for Authorized Persons	1. Percentage of special procedures aver all 2. The number or proportion of authorized person or authorized economic operator (AEO)			

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	<p>authorized by the Customs;</p> <p>and, in addition, to the extent possible, other special procedures such as :</p> <ul style="list-style-type: none"> - allowing a single Goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person; - use of the authorized persons' commercial records to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other Customs requirements; - allowing the lodgement of the Goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary Goods declaration. 							
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.	S						
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.	S			Procedures/instructions in place for determining priority goods and how and when they are examined.			

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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.	TS		Art. 9 – Border Agency Cooperation; (Art. 10.5 – Single Window. Only to a limited extent.)	The proportion of co-ordinated inspections to all Customs inspections			
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.	S						
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.	S						
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.	S		(Art.5.3 – Test Procedures. Article 5.3 refers to an opportunity for a confirmatory test, which is not specifically indicated in the RKC.)				

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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.	S		Art. 6.2 – Penalty Disciplines	1. Level of penalty for inadvertent errors 2. The number of errors detected by Customs per year			
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.	S			Average time spent between the registration of goods declaration and release of goods (Use of Time Release Study)			

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No	Text	Type						
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.	S		Art. 7.2 – Separation of Release from Final Determination and Payment of Customs Duties, Taxes, Fees and Charges	1. The number of requests, 2. The number of prior permission for the release of the goods per year			
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.	S		Art. 7.2 – Separation of Release from Final Determination and Payment of Customs Duties, Taxes, Fees and Charges				

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
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.	S			Average time spent between the registration of goods declaration and release of goods in case of dispute			
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;	S						

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
	- 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.							
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.	TS						
CHAPTER 4 DUTIES AND TAXES								
4.1	National legislation shall define the circumstances when liability to duties and taxes is incurred.	S			1. The amount of duties and taxes collected by Customs per year 2. The proportion of duties and taxes collected by			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
					Customs to all national revenue			
4.2	The time period within which the applicable duties and taxes are assessed shall be stipulated in national legislation. The assessment shall follow as soon as possible after the Goods declaration is lodged or the liability is otherwise incurred.	S			Average time spent between registration and assessment of goods declaration (Use of Time Release Study)			
4.3	The factors on which the assessment of duties and taxes is based and the conditions under which they are determined shall be specified in national legislation.	S			1. Possibility given by the computing system for self assessment of duties and taxes 2. Use of current HS and Valuation based of GATT Agreement			
4.4	The rates of duties and taxes shall be set out in official publications.	S		Art. 1.1 - Publication	Publication of rates in the Customs Tariff			
4.5	National legislation shall specify the point in time to be taken into consideration for the purpose of determining the rates of duties and taxes.	S						
4.6	National legislation shall specify the methods that may be used to pay the duties and taxes.	S			1. Methods of payment used 2. Use of EDI in expediting payment			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
4.7	National legislation shall specify the person(s) responsible for the payment of duties and taxes.	S						
4.8	National legislation shall determine the due date and the place where payment is to be made.	S						
4.9	When national legislation specifies that the due date may be after the release of the goods, that date shall be at least ten days after the release. No interest shall be charged for the period between the date of release and the due date.	S						
4.10	National legislation shall specify the period within which the Customs may take legal action to collect duties and taxes not paid by the due date.	S						
4.11	National legislation shall determine the rate of interest chargeable on amounts of duties and taxes that have not been paid by the due date and the conditions of application of such interest.	S			The rate of interest			
4.12	When the duties and taxes have been paid, a receipt constituting proof of payment shall be issued to the payer, unless there is other evidence constituting proof of payment.	S			Receipt or other proof of payment is issued			
4.13	National legislation shall specify a minimum value and/or a minimum amount of duties and taxes below which no duties and taxes will be collected.	TS						

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
4.14	If the Customs find that errors in the Goods declaration or in the assessment of the duties and taxes will cause or have caused the collection or recovery of an amount of duties and taxes less than that legally chargeable, they shall correct the errors and collect the amount underpaid. However, if the amount involved is less than the minimum amount specified in national legislation, the Customs shall not collect or recover that amount.	S						
4.15	Where national legislation provides for the deferred payment of duties and taxes, it shall specify the conditions under which such facility is allowed.	S		(Art. 7.6 – Trade Facilitation Measures for Authorized Operators. Deferred payment, as one of the trade facilitation measures provided to authorized persons, is mentioned under (d) in paragraph 6.3 of this Article.)	The number and amount of deferred payment of duties and taxes per year			
4.16	Deferred payment shall be allowed without interest charges to the extent possible.	S		ditto				

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMEUREMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
4.17	The period for deferred payment of duties and taxes shall be at least fourteen days.	S		ditto	The deadline for deferred payment			
4.18	Repayment shall be granted where it is established that duties and taxes have been overcharged as a result of an error in their assessment.	S			The number and amount of repayment per year			

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No	Text	Type						
4.19	<p>Repayment shall be granted in respect of imported or exported goods which are found to have been defective or otherwise not in accordance with the agreed specifications at the time of importation or exportation and are returned either to the supplier or to another person designated by the supplier, subject to the following conditions :</p> <ul style="list-style-type: none"> - the goods have not been worked, repaired or used in the country of importation, and are re-exported within a reasonable time; - the goods have not been worked, repaired or used in the country to which they were exported, and are re-imported within a reasonable time. <p>Use of the goods shall, however, not hinder the repayment if such use was indispensable to discover the defects or other circumstances which caused the re-exportation or re-importation of the goods.</p> <p>As an alternative to re-exportation or re-importation, the goods may be abandoned to the Revenue or destroyed or rendered commercially valueless under Customs control, as the Customs may decide. Such abandonment or</p>	S						

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
	destruction shall not entail any cost to the Revenue.							

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
4.20	Where permission is given by the Customs for goods originally declared for a Customs procedure with payment of duties and taxes to be placed under another Customs procedure, repayment shall be made of any duties and taxes charged in excess of the amount due under the new procedure.	TS						
4.21	Decisions on claims for repayment shall be reached, and notified in writing to the persons concerned, without undue delay, and repayment of amounts overcharged shall be made as soon as possible after the verification of claims.	S			The number of claims			
4.22	Where it is established by the Customs that the overcharge is a result of an error on the part of the Customs in assessing the duties and taxes, repayment shall be made as a matter of priority.	S						
4.23	Where time limits are fixed beyond which claims for repayment will not be accepted, such limits shall be of sufficient duration to take account of the differing circumstances pertaining to each type of case in which repayment may be granted.	S			Average time spent between payment and repayment			
4.24	Repayment shall not be granted if the amount involved is less than the minimum amount specified in national legislation.	S						

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev.14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
CHAPTER 5 SECURITY								
5.1	National legislation shall enumerate the cases in which security is required and shall specify the forms in which security is to be provided.	S		(Art. 7.2 – Separation of Release from Final Determination and Payment of Customs Duties, Taxes, Fees and Charge; Art. 7.6 – Trade Facilitation Measures for Authorized Operators; Art. 7.7 – Expedited Shipments; Art. 11 – Freedom of Transit. All of the above mentioned articles mention the use of guarantees.)	1. The number and amount of security per year 2. The cases in which security is required enumerated by national legislation 3. The forms in which security is to be provided specified by national legislation			
5.2	The Customs shall determine the amount of security.	S		ditto				
5.3	Any person required to provide security shall be allowed to choose any form of security provided that it is acceptable to the Customs.	S		ditto	Forms of security proposed by customs			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
5.4	Where national legislation provides, the Customs shall not require security when they are satisfied that an obligation to the Customs will be fulfilled.	S		ditto				
5.5	When security is required to ensure that the obligations arising from a Customs procedure will be fulfilled, the Customs shall accept a general security, in particular from declarants who regularly declare goods at different offices in the Customs territory.	S		ditto	The proportion of general security			
5.6	Where security is required, the amount of security to be provided shall be as low as possible and, in respect of the payment of duties and taxes, shall not exceed the amount potentially chargeable.	S		ditto	Average ration between the amount of security and suspended duties and taxes			
5.7	Where security has been furnished, it shall be discharged as soon as possible after the Customs are satisfied that the obligations under which the security was required have been duly fulfilled.	S		ditto	Average time spent between the deposit of security and discharge			
CHAPTER 6 CUSTOMS CONTROL								
6.1	All goods, including means of transport, which enter or leave the Customs territory, regardless of whether they are liable to duties and taxes, shall be subject to Customs control.	S		(Art. 5.2 – Detention. This Article requires informing the competent authority of the exporting	The number of Customs controls per year			

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No	Text	Type						
				country in case of detention of goods, which is not envisaged by the RKC.)				
6.2	Customs control shall be limited to that necessary to ensure compliance with the Customs law.	S			Percentage of controlled goods declaration over all			
6.3	In the application of Customs control, the Customs shall use risk management.	S		Art. 7.3 – Risk Management	1. Possibility given by the computing system for self assessment of duties and taxes 2. See 6.4			
6.4	The Customs shall use risk analysis to determine which persons and which goods, including means of transport, should be examined and the extent of the examination.	S		ditto	1. Existence of several channel (red, green) for customs clearance 2. Use of Non Intrusive Inspection (NII)			
6.5	The Customs shall adopt a compliance measurement strategy to support risk management.	S		ditto	1. Existence of compliance or performance measurements 2. Existence and implementation of Customs control programme			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
6.6	Customs control systems shall include audit-based controls.	S		Art. 7.4 – Post-Clearance Audit	<ol style="list-style-type: none"> 1. The number of post-clearance audit per year 2. The number of errors detected by post-clearance audit per year 3. The amount of duties and taxes collected through post-clearance audit 			
6.7	The Customs shall seek to co-operate with other Customs administrations and seek to conclude mutual administrative assistance agreements to enhance Customs control.	S		Art. 12 – Customs Cooperation	The number of mutual administrative assistance agreements			
6.8	The Customs shall seek to co-operate with the trade and seek to conclude Memoranda of Understanding to enhance Customs control.	S		(Art. 7.7 – Expedited Shipments. Under (j) in paragraph 7.1 of this Article, the legal text envisages actively reporting suspicious information to the customs to ensure the compliance with	<ol style="list-style-type: none"> 1. The number of MoU's with trade 2. Implementation of AEO programme 3. The number of AEO's 			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev.14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
				relevant laws and regulations.)				
6.9	The Customs shall use information technology and electronic commerce to the greatest possible extent to enhance Customs control.	TS			Use of WCO Data Model (DM) and Unique Consignment Reference (UCR)			
6.10	The Customs shall evaluate traders' commercial systems where those systems have an impact on Customs operations to ensure compliance with Customs requirements.	S		Art. 7.4 – Post-Clearance Audit	The number of traders' systems audit carried out for customs control purposes			
CHAPTER 7 APPLICATION OF INFORMATION TECHNOLOGY								
7.1	The Customs shall apply information technology to support Customs operations, where it is cost-effective and efficient for the Customs and for the trade. The Customs shall specify the conditions for its application.	S		Art. 7.1 – Pre-Arrival Processing; Art. 7.7 – Expedited Shipments; Article 10.1 – Review of Formalities and Documentation Requirements; Art. 10.5 – Single Window.	<ol style="list-style-type: none"> 1. The number of offices using IT to support customs operations, 2. Percentage of automated procedures 3. Global level of automaion 			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
7.2	When introducing computer applications, the Customs shall use relevant internationally accepted standards.	S		Art. 10.4 – Use of International Standards; Art. 10.5 Single Window	Implementation of Single Window			
7.3	The introduction of information technology shall be carried out in consultation with all relevant parties directly affected, to the greatest extent possible.	S		Art. 2.3 – Consultations; Art. 9 – Border Agency Cooperation	1. Level of involvement of stakeholders 2. See 1.3			
7.4	New or revised national legislation shall provide for : - electronic commerce methods as an alternative to paper-based documentary requirements; - electronic as well as paper-based authentication methods; - the right of the Customs to retain information for their own use and, as appropriate, to exchange such information with other Customs administrations and all other legally approved parties by means of electronic commerce techniques.	S		Art. 2.2 – Opportunity to Comment on New and Amended Rules; Art. 12 – Customs Cooperation; (Art. 7.1 – Pre-Arrival Processing. This Article doesn't specifically indicate a legislative requirement.)				
CHAPTER 8 RELATIONSHIP BETWEEN THE CUSTOMS AND THIRD PARTIES								

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
8.1	Persons concerned shall have the choice of transacting business with the Customs either directly or by designating a third party to act on their behalf.	S		Art. 10.7 – Use of Customs Brokers				
8.2	National legislation shall set out the conditions under which a person may act for and on behalf of another person in dealing with the Customs and shall lay down the liability of third parties to the Customs for duties and taxes and for any irregularities.	S		ditto	1. The number of third parties which may act for and on behalf of another person in dealing with the Customs procedures per year 2. Conditions set out by national legislations			
8.3	The Customs transactions where the person concerned elects to do business on his own account shall not be treated less favourably or be subject to more stringent requirements than those Customs transactions which are handled for the person concerned by a third party.	S		ditto				
8.4	A person designated as a third party shall have the same rights as the person who designated him in those matters related to transacting business with the Customs.	S		ditto				
8.5	The Customs shall provide for third parties to participate in their formal consultations with the trade.	S		Art. 2.3 - Consultations	See 1.3 and 7.3			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMEUREMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
8.6	The Customs shall specify the circumstances under which they are not prepared to transact business with a third party.	S						
8.7	The Customs shall give written notification to the third party of a decision not to transact business.	S			1. The number of requests 2. The number of written notification issued per year			
CHAPTER 9 INFORMATION, DECISIONS AND RULINGS SUPPLIED BY THE CUSTOMS								
9.1	The Customs shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.	S		Art. 1.1 – Publication; Art. 1.2 – Information Available Through Internet; Art. 1.3 – Enquiry Points; Art. 2.1 – Interval Between Publication and Entry Into Force.	1. The number of access to the Customs website which provides general information about Customs procedures per year 2. See 4.4			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
9.2	When information that has been made available must be amended due to changes in Customs law, administrative arrangements or requirements, the Customs shall make the revised information readily available sufficiently in advance of the entry into force of the changes to enable interested persons to take account of them, unless advance notice is precluded.	S		Art. 2.1 – Interval Between Publication and Entry Into Force	See 9.1 and 9.3			
9.3	The Customs shall use information technology to enhance the provision of information.	TS		Art. 1.2 – Information Available Through Internet	1. Publication of provisions to an updated website 2. (See 9.1)			
9.4	At the request of the interested person, the Customs shall provide, as quickly and as accurately as possible, information relating to the specific matters raised by the interested person and pertaining to Customs law.	S		Art. 1.3 – Enquiry Points	1. Number of requests, 2. The number of answers to inquires from interested person per year			
9.5	The Customs shall supply not only the information specifically requested but also any other pertinent information which they consider the interested person should be made aware of.	S		Art. 1.3 – Enquiry Points				

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMEUREMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
9.6	When the Customs supply information, they shall ensure that they do not divulge details of a private or confidential nature affecting the Customs or third parties unless such disclosure is required or authorized by national legislation.	S						
9.7	When the Customs cannot supply information free of charge, any charge shall be limited to the approximate cost of the services rendered.	S		Art. 6.1 – Disciplines on Fees and Charges Imposed on or in Connection with Importation and Exportation	Average cost of services rendered if any			
9.8	At the written request of the person concerned, the Customs shall notify their decision in writing within a period specified in national legislation. Where the decision is adverse to the person concerned, the reasons shall be given and the right of appeal advised.	S		Art. 4.1 – Right of Appeal	1. The number of requests, 2. The number of written decision notified by Customs per year			
9.9	The Customs shall issue binding rulings at the request of the interested person, provided that the Customs have all the information they deem necessary.	S		Art. 3 – Advance Rulings	1. The number of requests, 2. The number of binding rulings issued by Customs per year 3. The proportion of binding rulings issued within 30 days from the			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDEMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
					requests of the interested person			
CHAPTER 10 APPEALS IN CUSTOMS MATTERS								
10.1	National legislation shall provide for a right of appeal in Customs matters.	S		Art. 4 – Appeal [Review] Procedures	The number of appeal in Customs matters per year			
10.2	Any person who is directly affected by a decision or omission of the Customs shall have a right of appeal.	S		ditto	(See 10.1)			
10.3	The person directly affected by a decision or omission of the Customs shall be given, after having made a request to the Customs, the reasons for such decision or omission within a period specified in national legislation. This may or may not result in an appeal.	S		ditto				
10.4	National legislation shall provide for the right of an initial appeal to the Customs.	S		ditto	Existence of an internal appeal body			
10.5	Where an appeal to the Customs is dismissed, the appellant shall have the right of a further appeal to an authority independent of the Customs administration.	S		ditto	1. Existence of an independent authority for customs appeal, 2. Number of appeal addressed to this authority			

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMEUREMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
10.6	In the final instance, the appellant shall have the right of appeal to a judicial authority.	S		ditto	Existence of a judicial authority for customs appeal			
10.7	An appeal shall be lodged in writing and shall state the grounds on which it is being made.	S		ditto				
10.8	A time limit shall be fixed for the lodgement of an appeal against a decision of the Customs and it shall be such as to allow the appellant sufficient time to study the contested decision and to prepare an appeal.	S		ditto	Time limit fixed for the lodgement of appeals			
10.9	Where an appeal is to the Customs they shall not, as a matter of course, require that any supporting evidence be lodged together with the appeal but shall, in appropriate circumstances, allow a reasonable time for the lodgement of such evidence.	S		ditto				
10.10	The Customs shall give its ruling upon an appeal and written notice thereof to the appellant as soon as possible.	S		ditto				
10.11	Where an appeal to the Customs is dismissed, the Customs shall set out the reasons therefor in writing and shall advise the appellant of his right to lodge any further appeal with an administrative or independent authority and of any time limit for the lodgement of such appeal.	S		ditto				

Legal provisions of the General Annex			COVERED BY NATIONAL AND/OR REGIONAL LEGISLATION AND COMPLIANT WITH RKC (Y/N) (Customs code, law, Decree, Regulation, Gov. notice, Adm. Circular, etc.)	REFERENCE TO ARTICLE IN WTO TRADE FACILITATION NEGOTIATING TEXT (TN/TF/W/165/Rev .14)	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS (Difficulties if any; additional information on implementation indicators and targets)	PROPOSAL OF AMENDMENT OF NATIONAL LEGISLATION (Deadline If necessary)
No	Text	Type						
10.12	Where an appeal is allowed, the Customs shall put their decision or the ruling of the independent or judicial authority into effect as soon as possible, except in cases where the Customs appeal against the ruling.	S		ditto				

ANNEX II

**SIMPLIFIED VERSION OF THE
TABLE FOR ASSESSMENT OF THE QUALITY IMPLEMENTATION OF THE RKC PROVISIONS**

RKC Standards	WTO TF TEXT	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS
Co-operation with Trade (1.3)	Art. 2.2 – Opportunity to Comment on New and Amended Rules; Art. 2.3 Consultations	Existence of a consultative body with the private sector		
		Established procedures for particular manner by which interested parties will be formed of a proposal for new or amended legislation		
Juxtaposed Customs Office (3.3-3.5)	Art. 9 – Border Agency Cooperation	The number of juxtaposed Customs offices which arrange joint business hours or competence of those offices Existence of joint controls		
		The number of joint controls per year		
Right and responsibilities of the declarant (3.6-3.10)	Art. 10.7 – Use of Customs Brokers	Conditions under which person is entitled to act as declarant defined by the national legislation		
Minimum data and copies requirement (3.12, 3.16)	Art. 10.2 – Reduction/Limitation of Formalities and Documentation Requirements	The number of data required in goods declaration		
		The average number of supporting documents for the goods declaration		
Prior lodgment and registration (3.25)	Art. 7.1 – Pre-arrival Processing	Percentage of goods declaration prior to the arrival of goods over all		
		Provisions for the lodging and registering or checking of the Goods declaration and supporting documents		

RKC Standards	WTO TF TEXT	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS
Special procedures for authorized persons (3.32)	Art. 7.6 – Trade Facilitation Measures for Authorized Persons	The number or proportion of authorized person or authorized economic operator (AEO)		
Coordinated inspections with other authorities (3.35)	Art. 9 – Border Agency Cooperation	The proportion of co-ordinated inspections to all Customs inspections		
Penalties for errors (3.39)	Art. 6.2 – Penalty Disciplines	Level of penalty for inadvertent errors		
		The number of errors detected by Customs per year		
Release of the goods before clearance (3.41)	Art. 7.2 – Separation of Release from Final Determination and Payment of Customs Duties, Taxes, Fees and Charges	The number of prior permission for the release of the goods per year		
Risk Management in Customs (6.3-6.5)	Art. 7.3 – Risk Management	Existence and use of an automated Risk Management System		
		Use of Non Intrusive Inspection (NII)		
		Existence of compliance or performance measurements to support Risk Management		
		Existence and implementation of Customs control programme to support Risk Management		
Audit-based control (6.6)	Art. 7.4 – Post-Clearance Audit	The number of post-clearance audit per year		
		The number of errors detected by pos-clearance audit per year		

RKC Standards	WTO TF TEXT	IMPLEMENTATION INDICATOR	LEVEL OF IMPLEMENTATION (High, Medium or Low)	OBSERVATIONS
		The amount of duties and taxes collected through post-clearance audit		
Customs-Customs mutual cooperation and assistance (6.7)	Art. 12 – Customs Cooperation	The number of mutual administrative assistance agreements		
Use of international standards for IT (7.2)	Art. 10.4 – Use of International Standards; Art. 10.5 Single Window	Implementation of Single Window Compendium		
		Implementation of WCO Data model		
Customs transaction by a designated third party (8.1- 8.4)	Art. 10.7 – Use of Customs Brokers	Conditions set out in national legislation; the number of third parties which may act for and on behalf of another person in dealing with the Customs procedures per year		
Availability of information of general application (9.1-9.3) and of rates of duties and taxes (4.4)	Art. 1.1 – Publication; Art. 1.2 – Information Available Through Internet;	The number of accesses to the Customs website which provides general information about Customs procedures per year		
		Publication of provisions to an updated website		
		Publication of rates of duties and taxes.		
Availability of specific information (9.4, 9.5)	Art. 1.3 – Enquiry Points	The number of answers to inquires from interested person per year		
Binding Rulings (9.9)	Art. 3 – Advance Rulings	The number of binding rulings issued by Customs per year		
Right of appeal (10.1-10.6)	Art. 4 – Appeal [Review] Procedures	The number of appeal in Customs matters per year		
		Existence of an internal appeal body		