

Rwanda

ARTICLE 7: RELEASE AND CLEARANCE OF GOODS

7.1 Pre arrival processing

Customs applies the pre arrival processing of maritime cargo at the port of Mombasa and Dar Es Salaam, where a manifest linked to a bill of lading is lodged in the system for declaration of goods before the arrival of a vessel. Customs is in the process of implementing the pre arrival and departure processing of postal courier.

7.2 Electronic payment

Customs adopted and maintained procedures allowing the mandatory electronic payment for duties, taxes, fees, and charges collected by Customs.

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

The Customs implemented the facility of quick release of goods without deposit thus to facilitate traders who need the facility and in some cases a deposit is accepted in order to facilitate traders to get their goods before finalizing the clearance process. This is a case where there are some misunderstandings between the Customs and a trader on valuation, tariff classification or rules of origin.

7.4 Risk Management

Customs risk management is implemented and facilitate Customs to release goods with maximum control on high-risk importers and products. However, this provision was notified under category C because it is needed to improve the Customs risk management by procuring and install the ESKORT Risk Management System for Customs Risk Management Operations and risk profiling at border posts.

7.5 Post-clearance Audit

The Customs post clearance audit is implemented on traders who benefited from Customs facilities like gold card scheme, AEO etc. and the scope of the audit cannot exceed five years.

7.6 Establishment and Publication of Average Time release

This provision is not yet implemented and was notified under category C

7.7 Trade Facilitation Measures for Authorized Operators

The AEO programme is implemented in Customs and this facility is applied at EAC level. The Customs approved 78 Operators to enjoy the facility. The selection criteria for the AEO facility are published on the Rwanda Revenue Authority website (www.rra.gov.rw).

7.8 Expedited Shipments

Customs implemented the process of expediting imported or exported goods at the Kigali international airport like perishable goods hence to avoid any risk associated to the deterioration of such goods.

7.9 Perishable goods

This provision is implemented at the airport where proper storage infrastructures are in place and are used by traders to store perishable goods before their shipment. In order to make sure that perishable goods are not overstayed in the warehoused, a priority in the customs examination is provided and customs officers at the airport are ready to work out of normal working hours thus to expedite the clearance of perishable goods.